REVISED SYLLABUS OF B Com (General) UNDER CBCS FRAMEWORK WITH EFFECT FROM 2020-2021

PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME

B.Com (General)

(With Learning Outcomes, Unit-wise Syllabus, References, Co-curricular Activities & Model Q.P.)
ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION  
(A Statutory body of the Government of Andhra Pradesh)

CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE  
(To be implemented from the Academic Year 2020-21) 
PROGRAMME: Four-Year B.Com (General and Computer Applications)

**Domain Subject: Commerce**  
(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

**Structure of COMMERCE Syllabus under CBCS for 4-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)**

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Code</th>
<th>Sem</th>
<th>Courses</th>
<th>Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)</th>
<th>Hours/Week</th>
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(Gen &CA)B Com (General) and B Com (Computer Applications)
PROGRAMME: FOUR-YEAR B Com

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)–Semester – I

Course1A: Fundamentals of Accounting

Learning Outcomes:
At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

Syllabus:

Unit-I – Introduction

Unit-II: Subsidiary Books:
Unit-III: Trial Balance and Rectification of Errors:
Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including 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 Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:
Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).
References:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Suggested Co-Curricular Activities:

- Bridge Course for Non-commerce Students
- Practice of Terminology of Accounting
- Quiz, Word Scramble
- Co-operative learning
- Seminar
- Co-operative learning
- Problem Solving Exercises
- Matching, Mismatch
- Creation of Trial Balance
- Visit a firm (Individual and Group)
- Survey on sole proprietorship and prepare final accounts of concern
- Group Discussions on problems relating to topics covered in syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

Course 1B: Business Organization and Management

Learning Outcomes:
At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus:


Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company
**Unit-III -Company Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

**Unit-IV- Management:** Meaning Characteristics - Fayol’s 14 Principles of Management - Administration Vs Management - Levels of Management

**Unit-V-Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation
**Reference Books:**

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.

**Suggested Co-Curricular Activities:**

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- Biography of well-known management thinkers and managers of gigantic companies
- Examinations (Scheduled and surprise tests)
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

Course 1C: Business Environment

Learning Outcomes:
At the end of the course, the student will be able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

SYLLABUS:


**Unit – IV: Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**Unit–V: Global Environment:** Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation
Suggested Readings:

2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
7. Dr V Murali Krishna, Business Environment, Spectrum Publications

Suggested Co-Curricular Activities:

- Seminar on overview of business environment
- Debate on micro v/s macro dimensions of business environment
- Co-operative learning
- Seminar on Monetary policies of RBI
- Debate on social, political and legal environment
- Group Discussions on Global environment and its impact on business
- To learn about NITI Ayog and National Development Council
- Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- Reports on WTO, BRICS, SAARC etc.
- Examinations (Scheduled and surprise tests) on all units
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

Course 2A: Financial Accounting

Learning Outcomes:

At the end of the course the student will be able to:

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Syllabus


Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).
Reference Books:

7. V.K. Goyal, Financial Accounting, Excel Books

Suggested Co-Curricular Activities:

★ Quiz Programs
★ Problem Solving Exercises
★ Co-operative learning
★ Seminar
★ Group Discussions on problems relating to topics covered by syllabus
★ Reports on Proforma invoice and account sales
★ Visit a consignment and joint venturefirms(Individual and Group)
★ Collection of proforma of bills and promissory notes
★ Examinations (Scheduled and surprise tests)
★ Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II
Course 2B: Business Economics

Learning Outcomes:
At the end of the course, the student will able to;
- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms' behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

Syllabus


Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand – Demand Function - Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand


**References:**

5. Business Economics - H. L. Ahuja, Sultan Chand & Sons

**Suggested Co-Curricular Activities:**

- Assignments
- Student Seminars
- Quiz, JAM
- Study Projects
- Group Discussion
- Graphs on Demand function and demand curves
- Learning about markets
- The oral and written examinations (Scheduled and surprise tests),
- Market Studies
- Individual and Group project reports,
- Annual talk on union and state budget
- Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen)– Semester – II
Course 2C: Banking Theory and Practice

Learning Outcomes:
At the end of the course, the student will able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

Syllabus:

Unit-I: Introduction:
Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - 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-NEFT – Mobile Banking

Unit-III: Types of Banks:
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:
**Books for Reference:**

2. Banking Theory, Law and Practice: B. Santhanam; Margam Publications.
5. Introduction to Banking: Vijaya Raghavan, Excel books.

**Suggested Co-Curricular Activities:**

- Debates
- Student Seminars
- Quiz Programmes
- Visit to Bank premises
- Guest Lecture by Banking Official
- Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

Course 3A: Advanced Accounting

Learning Outcomes:
At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Syllabus


**Unit-IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

**Unit-V: Partnership Accounts-II:** Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).
References:


Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
Learning Outcomes:
At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

Unit 3: Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)
Unit 4: Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures-
Co-efficient of Skewness: Karl Pearson’s, Bowley’s and Kelly’s - Kurtosis: Meso kurtosis,
Platy kurtosis and Leptokurtosis (including problems)

Unit 5: Measures of Relation: Meaning and use of Correlation – Types of Correlation -
Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation
(including problems)
**Suggested Readings:**

5. Business Statistics, Dr.P.R.Vittal, Margham Publications

**Suggested Co-Curricular Activities**

- Student Seminars, Quiz
- Problem Solving Exercises
- Observe Live Population Clocks – India and world
- Collection of statistical data of village/town, District, State, Nation
- Participate in Crop Cutting Experiments at villages
- Percentiles in CET exams
- Practice Statistical Functions in MS Excel
- Draw diagrams and Graphs in MS Excel
- Use statistical tools in real life like class/college results, local production etc
- Prepare questionnaire and schedule
- Application of averages in everyday life
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – III

Course 3C: Marketing

Learning Outcomes:
At the end of the course, the student will able to;

➢ Develop an idea about marketing and marketing environment.
➢ Understand the consumer behaviour and market segmentation process.
➢ Comprehend the product life cycle and product line decisions.
➢ Know the process of packaging and labeling to attract the customers.
➢ Formulate new marketing strategies for a specific new product.
➢ Develop new product line and sales promotion techniques for a given product.
➢ Design and develop new advertisements to given products.

Syllabus:


Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing
References:


Suggested Co-Curricular Activities:

- Quiz programs
- Seminars
- Practice of Terminology of Marketing
- Guest lectures on various topics by marketing agents,
- Observing consumer behaviour on field trips to local markets
- Visit a manufacturing industry/firm for product manufacturing process
- Showing Graphs on Pricing decisions
- Analyse the advertisements
- Product demonstration by the student
- Conducting the survey on middle man in marketing process
- Making a advertisement
- Examinations (Scheduled and surprise tests)
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

Course 4A: Corporate Accounting

Learning Outcomes:
At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

SYLLABUS:

Unit-I:
Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit-II:
Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).
Unit-III:

Unit –IV:

UNIT – V:
**Reference Books:**

2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang, Kalyani Publishers
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, SevenHills International Publishers,

**Suggested Co-Curricular Activities:**

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV
Course 4B: Cost and Management Accounting

Learning Outcomes:
At the end of the course, the student will able to;

➢ Understand various costing methods and management techniques.
➢ Apply Cost and Management accounting methods for both manufacturing and service industry.
➢ Prepare cost sheet, quotations, and tenders to organization for different works.
➢ Analyze cost-volume-profit techniques to determine optimal managerial decisions.
➢ Compare and contrast the financial statements of firms and interpret the results.
➢ Prepare analysis of various special decisions, using relevant management techniques.

SYLLABUS:

UNIT-I: Introduction:
Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT-II: Material and Labour Cost:
Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods
Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes - Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methodsonly(including problems)
UNIT-III: Job Costing and Batch Costing:
Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

UNIT-V: Marginal Costing:
Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)
References:

5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.

Suggested Co-Curricular Activities:

- Debate on methods of payments of wages
- Seminars
- Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Examinations (Scheduled and surprise tests)
PROGRAMME: FOUR-YEAR B COM

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

Course 4C: Income Tax

Learning Outcomes:
At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

Syllabus:


Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses
Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).
Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)—Semester – IV

Course 4D: Business Law

Learning Outcomes:
At the end of the course, the student will able to;
- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

Syllabus:

Unit-I: Contract:

Unit-II: Offer, Acceptance and Consideration:
Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract:

**Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:**
Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor - Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

**Unit-V: Cyber Law:**
References:

2. ND Kapoor, Business Laws, S Chand Publications.
5. Pillai Bhagavathi, Business Law, SChand Publications.

Suggested Co-Curricular Activities

- Seminar on Basics of Indian Contract Act, 1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act, 1872
- Making a sale by abiding rules of Sale of Goods Act, 1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumers day by creating awareness among the students
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus
PROGRAMME: FOUR-YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

Course 4E: Auditing

Learning Outcomes:
At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

SYLLABUS:


Unit-II: Types of Audit: Based on Ownership, Time and Objective - 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 – Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.
Unit-IV: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

References:


Suggested Co-Curricular Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.
PROGRAMME: FOUR-YEAR B COM

Course Code:

Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – IV

Course 4F: Goods and Service Taxes

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

Syllabus:


Unit II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III: Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.
**Unit-IV:** 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.

**Unit-V: GST Returns:** Regular Monthly Filing Returns - Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B - Annual Returns GSTR-9, GSTR 9A, GSTR 9B & GSTR 9C - Records to be Maintained under GST
**References:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann’s Basics of GST.
5. Goods and Services Tax in India - Notifications on different dates.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12thApril, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

**Suggested Co-Curricular Activities**

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST
Recommended Format for Question Paper

For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C

Time: 3 Hours] [Max. Marks : 75

Section-A [5X5=25]
Answer any FIVE of the following questions.
(at least 4 problems must be given)

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

Section-B [5X10=50]
Answer FIVE questions

9 a. Contents of Unit-I(Theory/Problem)
9 b. Contents of Unit-I(Problem)

10 a. Contents of Unit-II(Theory/Problem)
10 b. Contents of Unit-II(Problem)

11 a. Contents of Unit-III(Theory/Problem)
11 b. Contents of Unit-III(Problem)

12 a. Contents of Unit-IV(Theory/Problem)
12 b. Contents of Unit-IV(Problem)
13 a Contents of Unit-V (Theory/Problem)

(OR)

13 b Contents of Unit-V (Problem)
Recommended Format for Question Paper

For Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E, 4F

Time: 3 Hours] [Max. Marks : 75

Section-A [5X5=25]
Answer any FIVE of the following questions.

1 Contents of Unit-I
2 Contents of Unit-II
3 Contents of Unit-III
4 Contents of Unit-IV
5 Contents of Unit-V
6 Contents of Unit-I to Unit V
7 Contents of Unit-I to Unit V
8 Contents of Unit-I to Unit V

Section-B [5X10=50]
Answer FIVE questions

9 a Contents of Unit-I
(OR)
9 b Contents of Unit-I

10 a Contents of Unit-II
(OR)
10 b Contents of Unit-II

11 a Contents of Unit-III
(OR)
11 b Contents of Unit-III

12 a Contents of Unit-IV
(OR)
12 b Contents of Unit-IV
13 a Contents of Unit-V

(OR)

13 b Contents of Unit-V
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