

# **SYLLABUS FILE**

**2020-21**



Department of Commerce

**C.S.T.S. GOVT.KALASALA**

**JANGAREDDIGUDEM, ELURU DIST.**

**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: Three-Year BCom** (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 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)**

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
<b>Total</b>					<b>75</b>	<b>60</b>	<b>375</b>	<b>1125</b>

(Gen & CA) B Com (General) and B Com (Computer Applications)



#### 4.Details of course-wise Syllabus:

##### DETAILS OF COURSE WISE SYLLABUS

<b>B.Com</b>	<b>Semester: I</b>	<b>Credits: 4</b>
<b>Course: 1A</b>	<b>FUNDAMENTALS OF ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

#### 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.

#### UNIT I:

**Introduction :**Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

#### UNIT II:

**Subsidiary Books:** Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

#### 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).

#### TEXT BOOKS:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.





ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: I	Credits: 4
Course: 1B	BUSINESS ORGANIZATION AND MANAGEMENT	Hrs/Wk: 5

**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.

**UNIT I:**

**Introduction Concepts of Business, Trade, Industry and Commerce:** Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation.

**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.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasisht, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad .





B.Com	Semester: I	Credits: 4
Course: 1C	BUSINESS ENVIRONMENT	Hrs/Wk: 5

### Learning Outcomes:

At the end of the course, the student will 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.

### UNIT I:

**Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope – Macro and Micro Dimensions of Business Environment - Environmental Analysis.

### UNIT II:

**Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

### UNIT III:

**Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

### 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.

### SB.COMGESTED READINGS:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House.
2. Francis Cherunilam : Business Environment, Himalaya Publishing House .
3. Dr S Sankaran: : Business Environment, Margham Publications.
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH.
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications.
6. A C Fernando: Business Environment, Pearson.
7. Dr V Murali Krishna, Business Environment, Spectrum Publications.
8. Namitha Gopal, Business Environment, McGraw Hill.

### SB.Comgested 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



# ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM

## B.Com-Computer Applications Syllabus (w.e.f:2020-21 A.Y)

B Com	Semester: I(Computer Applications)	Credits: 4
Course: 1C	INFORMATION TECHNOLOGY	Hrs/Wk: 5

### Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

#### A. Remembers and states in a systematic way (Knowledge).

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.
2. Understand the difference between an operating system and an application program, and what each is used for in a computer.
3. Use technology ethically, safely, securely, and legally.
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

#### B. Explains (Understanding).

5. Apply standard statistical inference procedures to draw conclusions from data.
6. Retrieve information and create reports from databases.
7. Interpret, produce, and present work-related documents and information effectively and accurately

#### C. Critically examines, using data and figures (Analysis and Evaluation\*\*).

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data.
9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

### UNIT I:

**Introduction:** Computer Definition - Characteristics and Limitations of Computer Hardware—Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories- Input and Output Devices- Operating System- Function of Operating System- Types of Operating System- Languages and its Types.

### UNIT II:

**MS word:** Word Processing – Features-Advantages and Applications- Parts of Word Window- Toolbar- Creating, Saving, Closing, Opening and Editing of a Document-Moving and Copying a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros.

### UNIT III:

#### MS Excel:

Features – Spread Sheet-Workbook – Cell-Parts of a window-Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas- Types of Function- Templates – Macros – Sorting- Charts – Filtering – Consolidation – Grouping- Pivot Table.





ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: II	Credits: 4
Course: 2A	FINANCIAL ACCOUNTING	Hrs/Wk: 5

**Learning Outcomes:**

At the end of the course the student will 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.

**UNIT I:**

**Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including 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 (including 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 (including Problems).

**UNIT IV:**

**Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

**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:**

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books.
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari & V.L.Maheshwari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.





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B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: II	Credits: 4
Course: 2B	BUSINESS ECONOMICS	Hrs/Wk: 5

**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.

**UNIT I:**

**Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

**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.

**UNIT III:**

**Production, Cost and Revenue Analysis:** Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

**UNIT IV:**

**Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

**UNIT V:**

**National Income:** Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income.

**REFERENCES:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

**SB.Comgested 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.



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: II	Credits: 4
Course: 2C	BANKING THEORY AND PRACTICE	Hrs/Wk: 5

**Learning Outcomes:**

At the end of the course, the student will be 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.

**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:** 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, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking : Vijaya Raghavan, Excel books.
6. Indian Financial System : M.Y. Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

**SB.Comgested Co-Curricular Activities:**

- Debates & Student Seminars.
- Quiz Programmes.
- Visit to Bank premises.
- Guest Lecture by Banking Official and 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 and Talk on latest trends in banking industry.
- Online Banking.
- Individual and group project reports and Current Affairs of Banking Sector.
- Examinations (Scheduled and surprise tests) and Any similar activities with imaginative thinking beyond the prescribed syllabus.



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com-Computer Applications Syllabus (w.e.f:2020-21 A.Y)

B Com	Semester: II(Computer Applications)	Credits: 4
Course: 2C	E-COMMERCE AND WEB DESIGNING	Hrs/Wk: 5

### Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

#### A. Remembers and states in a systematic way (Knowledge).

1. Understand the foundations and importance of E-commerce.
2. Define Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
3. Describe the infrastructure for E-commerce.
4. Discuss legal issues and privacy in E-Commerce.
5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

#### B. Explains (Understanding).

6. Recognize and discuss global E-commerce issues.
7. Learn the language of the web: HTML and CSS.

#### C. Critically examines, using data and figures (Analysis and Evaluation).

8. Analyze the impact of E-commerce on business models and strategy.
9. Assess electronic payment systems.
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

#### D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps:

- Define purpose of the site and subsections.
- Identify the audience.
- Design and/or collect site content.
- Design the website theme and navigational structure.
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts

#### E. Build a site based on the design decisions and progressively incorporate tools and techniques covered.

### UNIT I:

**Introduction:** Meaning, Nature, Concepts. Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce. Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, EvolutionAnd Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website).

### UNIT II:

**E-payment System:** Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

### UNIT III:

**On-line Business Transactions:** Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E- Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services





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**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3A</b>	<b>ADVANCED ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**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.

**UNIT I:**

**Accounting for Non Profit Organizations:** Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**UNIT II:**

**Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**UNIT III:**

**Hire Purchase System:** Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

**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 BOOKS:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

**SB.Comgested Co-Curricular Activities:**

- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and 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.



**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3B</b>	<b>BUSINESS STATISTICS</b>	<b>Hrs/Wk: 5</b>

**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.

**UNIT I:**

**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 II:**

**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 III:**

**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 IV:**

**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 V:**

**Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

**TEXT BOOKS:**

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjunwala, S Chand Publishers.
12. Business Statistics: S.L.Agarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

**SB.Comgested Co-Curricular Activities :**

- Student Seminars, Quiz. and 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 and 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 and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus





**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3C</b>	<b>MARKETING</b>	<b>Hrs/Wk: 5</b>

**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.

**UNIT I:**

**Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**UNIT II:**

**Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**UNIT III:**

**Product Management:** Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**UNIT IV:**

**Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**UNIT V:**

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

**REFERENCE BOOKS:**

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.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

**SB.Comgested Co-Curricular Activities:**

- Quiz programs and 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 and Making a advertisement.
- Examinations (Scheduled and surprise tests) .



**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com-Computer Applications Syllabus (w.e.f:2020-21 A.Y)**

<b>B Com</b>	<b>Semester: III(Computer Applications)</b>	<b>Credits: 4</b>
<b>Course: 3C</b>	<b>PROGRAMMING WITH C &amp; C++</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

**A. Remembers and states in a systematic way (Knowledge).**

1. Develop programming skills.
2. Declaration of variables and constants use of operators and expressions.
3. learn the syntax and semantics of programming language.
4. Be familiar with programming environment of C and C++.
5. Ability to work with textual information (characters and strings) & arrays

**B. Explains (Understanding).**

6. Understanding a functional hierarchical code organization.
7. Understanding a concept of object thinking within the framework of functional model.
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

**C. Critically examines, using data and figures (Analysis and Evaluation).**

9. Choose the right data representation formats based on the requirements of the problem.
10. Analyze how C++ improves C with object-oriented features.
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

**D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions**

**E. Exploring C programming and Design C++ classes for code reuse (Practical skills\*\*\*).**

**UNIT I:**

**Introduction and Control Structures:** History of 'C' - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements.

**UNIT II:**

**Loops And Arrays:** Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays.

**UNIT III:**

**Strings and Functions:** Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference – Recursion.

**UNIT IV:**

**Principles of Object Oriented Programming:** Procedure Oriented Programming, Object Oriented Programming, Basic concepts of Object Oriented Programming, Applications of C++, A simple C++ Program, An example with Class, Structure of C++ Program, Creating source file, Compiling and Linking.

**UNIT V:**

**Classes and Objects:** Tokens, Keywords, Declaration of Variables, Dynamic initialization of variables, Specifying a Class, Defining member functions, Function overloading, Operator overloading, Constructors and Destructors, Inheritance and types of Inheritance.

**REFERENCES:**

1. Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill.
2. Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden.
3. Let Us C Yashavant Kanetkar.
4. The C++ Programming Language Bjarne Stroustrup.
5. C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo



**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4A</b>	<b>CORPORATE ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**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.

**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:**

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

**UNIT IV:**

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**UNIT V:**

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**REFERENCE BOOKS:**

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill 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
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
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 ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

**SB.Comgested Co-Curricular Activities:**

- Assignments and 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.





**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4B</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**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.

**UNIT I:**

**Introduction:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – 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 Methods only(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:**Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**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 BOOKS:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – 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, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

**SB.Comgested Co-Curricular Activities:**

- Debate on methods of payments of wages.
- Seminars and 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.



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: IV	Credits: 4
Course: 4C	INCOME TAX	Hrs/Wk: 5

**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 complications and structure.
- Prepare and File IT returns of individual at his own.

**UNIT I:**

**Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual - Incidence of Tax - Incomes Exempt from Tax (theory only).

**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, Definition of Business and Profession - Procedure for Computation of Income from Business - Revenue and Capital Nature of Incomes and Expenses - Allowable Expenses - Expenses Expressly Disallowed - Computation (including problems).

**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. Singhanian; Direct Taxes - Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation, by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal - Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran & Thothadri - Taxation Law and Practice, PHI Learning.
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

**SB.Comgested Co-Curricular Activities:**

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





ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

B.Com	Semester: IV	Credits: 4
Course: 4D	BUSINESS LAW	Hrs/Wk: 5

**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.

**UNIT I:**

**Contract:** Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

**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:**

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 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:** Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

**REFERENCES BOOKS:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

**SB.Comgested 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



**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4E</b>	<b>AUDITING</b>	<b>Hrs/Wk: 5</b>

**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

**UNIT I:**

**Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**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 Courses - 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

**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 BOOKS:**

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

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

7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill

8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

**SB.Comgested 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 and Group Discussions.
- Draft an audit program.





**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4F</b>	<b>GOODS AND SERVICES TAXES</b>	<b>Hrs/Wk: 5</b>

**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.

**UNIT I:** Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**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 BOOKS:**

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

**SB.Comgested 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

B Com	Semester: IV(Computer Applications)	Credits: 4
Course: 4F	DATA BASE MANAGEMENT SYSTEMS	Hrs/Wk: 5

**Learning Outcomes for Database Management System.**

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

**A. Remembers and states in a systematic way (Knowledge).**

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and Functional Decomposition

**B. Explains (Understanding).**

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

**C. Critically examines, using data and figures (Analysis and Evaluation).**

7. Apply various Normalization techniques.
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

**D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design and implement a small database project****E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)****UNIT I:**

**Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.

**UNIT II:**

**File-Based System:** File Based System. Drawbacks of File-Based System, DBMS Approach, Advantage of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their products.

**UNIT III:**

**Entity-Relationship Model:** Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.

**UNIT IV:**

**Structured Query Language:** Introduction, History of SQL Standards, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.





**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce (General) Syllabus (w.e.f:2020-21A.B)**

**Skill Enhancement Courses (SECs) for Semester -V,**

From 2022-23(Syllabus-Curriculum)

**Structure of SECs for Semester-V**

*(To choose One pair from the Three alternate pairs of SECs)*

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting and Practice	18-B	Logistics Services and Practice	18-C	Income Tax Procedure and Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and Practice	19-C	GST Procedure and Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Markets Analysis	21-B	General Insurance with Practice	21-C	E Filing

Note-1: In Semester-V a B.Com. General students have to study **THREE** pairs of SECs (a total of 6courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21.As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of Three pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their **THREE** pairs from any of the **Nine** pairs but a pair shall not be broken.

For example students can choose any THREE pairs like the following; 16 -A &17-A (fromAccountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A&17-A, 18-C &19-C and 20-B &21-B

Or 16-B &17-B, 18-A &19-A and 20-C &21-C

Or 16-B &17-B, 18-C &19-C and 20-A &21-A

Or 16-C &17-C, 18-B & 19-B and 20-A &21-A

✓ Or 16-C &17-C, 18-A &19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

*Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.*



**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce(General) Syllabus (w.e.f:2020-21A.B)**

<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:18A</b>	<b>Management Accounting and Practice</b>	<b>Hrs/Wk:5</b>

**Learning Outcomes**

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

**Syllabus:** (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.))

**UNIT1: Introduction** Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting – Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

**UNIT2: Ratio Analysis**

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Profitability Ratios – Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio – Solvency Ratios – Current Ratio – Liquidity Ratio – Debt-Equity Ratio – Turnover Ratios – Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio – Stock Turnover Ratio – Return on Investment (ROI) – Calculation and interpretation.

**UNIT3: Fund Flow and Cash Flow Analysis as per AS3**

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement – Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

**UNIT4: Budgeting and Budgetary Control**

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure -- Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

**UNIT5: Management Reporting:**

Reports - Meaning — Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports – Need for Management Reporting – financial reporting Vs. Management Reporting – Strategies for Writing Effective Reporting.





**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce(General) Syllabus (w.e.f:2020-21A.B)**

**References**

5. Management Accounting and financial controls S.N.Maheswari, Sultan Chand and Sons.
6. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
7. Cost and Management Accounting by SP Jain and KLNarang
8. Introduction to Management Accounting –  
Horngreen and Sundlem Publisher: PHI Learning
9. Cost and Management Accounting by M.N. Arora, Vikas Publishing House Pvt Ltd.,
10. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

**Co-Curricular Activities:**

**A Mandatory:** *(student training by teacher in related real time field skills: total 10 hours)*

**1. Teachers:** Teachers shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.

**2. Student:** Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.

**3. Max marks for Fieldwork/Projectwork Report: 05.**

**4. Suggested Format for Fieldwork/Project work (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

**5. Unit tests (IE).**

**B. Suggested Co-Curricular Activities**

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work to be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.



**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce(General) Syllabus (w.e.f:2020-21A.B)**

<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:19A</b>	<b>Cost Control Techniques</b>	<b>Hrs/Wk:5</b>

**Learning Outcomes**

Upon completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3. Evaluate techniques of cost audit and rules for cost record.
4. Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

**Syllabus:** (Total 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.))

**Unit 1: Introduction-Nature and Scope** Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction – Difference between Cost Control and Cost Reduction – Meaning of cost audit – Types of Cost Audit – Auditing techniques.

**Unit 2: Activity Based Costing**

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC – Application of overhead allocation on the basis of ABC –

**Unit 3: Cost Volume Profit Analysis (CVP Analysis)**

Applications of Marginal Costing – profit planning – Evaluation of Performance – fixing selling price – Key Factor – Make or Buy decision – Accept or Reject – closing down or suspending activities –

**Unit 4: Standard Costing and Variance Analysis**

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances – importance of Variance Analysis – computation and application of variances relating to material and labour.

**Unit 5: Application of Modern Techniques**

Kaizen Costing – Introduction – objectives – scope – Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing – Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis – concept and Application.

**References**

3. Cost and Management Accounting by SP Jain and KL Narang.
4. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr M.P. Gupta, S. Chand and Company Private Limited, New Delhi
5. Cost Accounting: Principles & Practice Book by M.N. Arora, Vikas Publishing House Private Limited.
6. Advanced Cost Accounting: JK Mitra, New Age International
7. Advanced Cost Accounting: SN Maheswari, S. Chand and Company Private Limited, New Delhi

**Web Sources:** Web sources suggested by the concerned teacher and college librarian





ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM  
B.Com. Commerce (General) Syllabus (w.e.f:2020-21A.B)

including reading material.

**Co-Curricular Activities:**

**A. Mandatory** (student training by teacher in related real time field skills: total 10 hours)

1. **For Teachers:** Teachers should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.
2. **Students:** Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.
3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Arrange for interaction with Area Specific Experts.



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM  
B.Com. Commerce Syllabus (w.e.f:2020-21A.B)

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:20B	Life Insurance with Practice	Hrs/Wk:5

**Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

**Syllabus:** Total 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Features of Life Insurance contract**

Life Insurance-Features- Advantages-Group Insurance- Group Gratuity Schemes- Group Superannuation Schemes, Social Security Schemes-Life Insurance companies in India.

**Unit-II: Plans of Life Insurance**

Types of Plans: Basic - Popular Plans - Term Plans-Whole Life-Endowment-Money Back-Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans-Variable Insurance Plans- Riders

**Unit-III: Principles of Life Insurance**

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

**Unit-IV: 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.

**Unit-V: Regulatory Framework and Middlemen**

Role of IRDAI & other Agencies-Regulatory Framework-Mediators in Life Insurance-Agency services - Development Officers and other Officials.

**References:**

1. G.S.Pande, Insurance - Principles and Practices of Insurance, Himalaya Publishing.
2. C.Gopal Krishna, 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.
8. <https://www.irdai.gov.in>
9. <https://www.policybazaar.com>
10. Web resource suggested by the Teacher concerned and the College Librarian including reading material





**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

**Co-Curricular Activities:**

**A. Mandatory (Student training by teacher in the related field skills: 10 hrs.):**

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom/field for not less than 10 hours on techniques/skills of life insurance sector from opening of insurance policies to settlement of claims.
  - a. Working with websites to ascertain various LIC Companies and their schemes in Life Insurance sector (Ref. unit-1)
  - b. Working with websites to ascertain various policies in Life Insurance sector (Ref. unit-2)
  - c. Working with websites like policy bazaar.com for Calculation of Premium for Specified policies and ascertain various options under policy (ref. unit-3)
  - d. Preparation of statements for claims under various policies working with specified Life Insurance Company for settlement of Claims under different circumstances (Ref. Unit 4)
  - e. Prepare the student to choose the Life Insurance field and show the opportunities in public and private insurance companies. (ref. Unit.5)
2. **For Students:** Students shall take up individual Fieldwork/Project work and make observations on the procedures followed in the life insurance activities including identifying customers, filling applications, calculation of premium and settlement of insurance claims. Working with Insurance Agents and Life Insurance companies may be done if possible. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentation on related topics



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM  
B.Com. Commerce Syllabus (w.e.f:2020-21A.B)

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:21-B	General Insurance with Practice	Hrs/Wk:5

**Course Learning Outcomes**

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

**Syllabus:** Total 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit-I: Introduction**

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA-Objectives -Powers and Functions -Role of IRDA-Insurance Advisory Committee.

**Unit-II: Motor Insurance**

Motor Vehicles Act 1988-Requirements for compulsory third party insurance-Policy Documentation & Premium- Certificate of insurance - Liability without fault - Compensation on structure formula basis-Hit and Run Accidents.

**Unit-III: Fire & Marine Insurance**

Kinds of policies - Policy conditions -Documentation-Calculation of premium- Calculation of Loss-Payment of claims.

**Unit-IV: Agriculture Insurance**

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief -Considerations in Crop insurance-Live Stock Insurance.

**Unit-V: Health & Medical Insurance**

Types of Policies-Calculation of Premium-Riders-Comprehensive Plans-Payment of Claims.

**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.Gopal Krishna, Insurance-Principles and Practices, Sterling Publishers Private Ltd.
5. G.R.Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.





**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

**Co-Curricular Activities**

**A. Mandatory:** *(Student training by teacher in the related field skills: 10 hrs.)*

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance including calculation of premium and claim settlements.
  - a. Ascertain the regulatory framework and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
  - b. Working with specified GIC Company and analyze the documentation procedure and Premium payment with respect to Motor & Other insurances (ref. unit-2)
  - c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
  - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref. unit 4)
  - e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)
2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 10
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE)

**B. Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics



**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 16C</b>	<b>Digital Marketing</b>	<b>Hrs/Wk:5</b>

**Learning Outcomes**

Upon successful completion of the course students will be able to;

- Analyze online Micro and Macro Environment
- Design and create website
- Discuss search engine marketing
- Create blogs, videos, and share

**Syllabus:** Total 75 hrs (Teaching 60, Training 10, Others 05 including IEtc.)

**Unit I: Introduction**

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

**Unit-II: Web site planning and creation**

Web Site: meaning – objectives – components of website - website creation – incorporation of design and – adding content, installing and activating plugins.

**Unit 3: Search Engine Optimization (SEO)** SEO: Meaning – History and growth of SEO –

Importance of Search Engine – On page Optimization – off page optimization –  
 Role of Search Engine Operation – google Ad words –  
 Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

**Unit 4: Social Media Marketing:**

Meaning of social media and Social Media Marketing – social Management tools – strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation – Blogging – Guest Blogging.

**Unit 5: Email marketing:** Meaning – Evolution of email –

importance of email marketing –  
 Development and Advancements in email marketing – email marketing platforms –  
 creating and Tracking emailers – create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

**References**

- Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
- Youility by Jay Baer, Published by Gilda Media LC Portfolio 2013,
- Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
- New Rules of Marketing and PR by David Meerman Scott, Wiley, 2017
- Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
- Digital Marketing 2020 by Danny Star, Independently Published, 2019
- Web sources suggested by the concerned teacher and college librarian including reading material.



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM  
B.Com. Commerce Syllabus (w.e.f:2020-21A.B)

**Co-Curricular Activities:**

**A. Mandatory (Student training by teacher in field related skills: 10 hrs.):**

1. **For Teachers:** teacher shall train students (using actual field material) in classroom/field for not less than 10 hours in the skills in digital marketing viz., SEO, SEM, Social media Marketing, content writing, e-mail marketing, web designing and development, Blogging, Google ad words.

2. **Students:** Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, Build a blog on any topic or subject of their interest, Develop website to market for (real/imaginary) product or service, Create video with product or service description to evoke customer attention. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1. Organize short term training on Digital Marketing in collaboration with local or online skill providers.

2. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing

3. Real time work experience with Digital marketing service providers.

4. Arrange for Interaction with Area Specific Experts.

**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**B.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:17C</b>	<b>Service Marketing</b>	<b>Hrs/Wk:5</b>

**Learning Outcomes**

Upon successful completion of the course the student will be able to;

1. Discuss the reasons for growth of services sector.
2. Examine the marketing strategies of Banking Services, insurance and education services.
3. Review conflict handling and customer Responses in services marketing
4. Describe segmentation strategies in service marketing.
5. Suggest measures to improve services quality and their service delivery.

Syllabus: Total 175 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**Unit 1: Introduction: Nature and Scope of services**

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector -Marketing of Education Services.

**Unit-2: Consumer Behavior in Services Marketing**

Customer Expectations on Services- Factors influencing customer expectation of services.- Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

**Unit-3: Customer Relationship marketing and Services Market Segmentation.**

Customer Relationship marketing: Meaning-

Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation:- Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

**UNIT 4: Customer Defined Service Standards.**

Customer Defined Service Standards

Hard and Soft, Concept of Service Leadership and Service Vision- Meeting Customer Defined Service Standards- Service Flexibility Versus Standards - Strategies to Match Capacity and Demand- managing Demand and Supply of Service- applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

**Unit 5: Service Development and Quality Improvement.**

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

*[Signature]*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM  
B.Com. Commerce Syllabus (w.e.f:2020-21A.B)

**References**

1. John E. G. Bateson, K. Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Websources suggested by the concerned teacher and college librarian including reading material.*

**Co-Curricular Activities:**

**A. Mandatory (Student training by teacher in field related skills: 10 hrs.):**

1. **For Teachers:** Teachers shall train students (using actual field material) in classroom/field for 10 hours in the skills in service marketing such as planning and designing marketing strategies for any real/imaginary service of their interest, procedure to identify customer behavior and their satisfaction for any service and issues thereof.
2. **Students:** Students shall individually take up a study on marketing strategies adopted (w.r.t.) any one specific service product) adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotel etc. Assess Customer expectations and Customer satisfaction feedback on services provided by Network providers. Of Mobile Companies/Banking/Insurance/hospitals Zamato, Swiggy, etc. Each student has to submit this/her observations as a handwritten Fieldwork/Projectwork Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Projectwork Report: 05.
4. Suggested Format for Fieldwork/Projectwork (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

**B. Suggested Co-Curricular Activities**

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Freshbook, MS Excel....
2. Seminars/Conference/ Workshop on emerging trends in service marketing
3. Real time work experience with service marketing providers
4. Arrange for Interaction with Area Specific Experts.

K. V. Hanumanth  
Ch. Ranga Reddy  
K.V. High