B.Com (General)
(w.e.f. 2016–2017)

First Year Syllabus (CBCS)

DEPARTMENT OF COMMERCE,
MAHATMA GANDHI UNIVERSITY
NALGONDA – 508 254 (T.S)
**B.COM (General) PROGRAMME**

**FIRST YEAR:**

**SEMESTER-I:**

<table>
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<tr>
<th>Sl.No.</th>
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### THIRD YEAR:
#### SEMESTER-V

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#### SEMESTER-VI

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**SUMMARY OF CREDITS**

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;
SYLLABUS

Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Paper: BC104  
Max. Marks: 50
THPW: 5 Hrs  
Exam Duration: 3 Hrs
Credits : 5

Objective: to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:
Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and 
Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by 
ASB — Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial 
Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:
Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - 
Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three 
Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:
Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and 
over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation 
of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed 
Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of 
Errors on Profit. (Including problems)
Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and 
Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting 
Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including 
problems)

UNIT-V: FINAL ACCOUNTS:
Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & 
Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
Objective: to acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

UNIT-II: DEMAND ANALYSIS:
Meaning – Function - Factors influencing Demand - Types of Demand - Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

UNIT-IV: PRODUCTION ANALYSIS:

UNIT-V: COST AND REVENUE ANALYSIS:

SUGGESTED READINGS:
2. Managerial Economics: Vanith Agrawal, Pearson Education
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

UNIT-1: FUNDAMENTAL CONCEPTS:

UNIT-II: BUSINESS ORGANIZATION:

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

UNIT-IV: SOURCES OF FINANCE:
Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance ( A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising).

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:
Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SUGGESTED READINGS:
6. Business Organization & Management: R. N. Gupta, S. Chand,
Paper: BC107
THPW: 5 (3T & 2P)
Credits: 4

Max. Marks: 35T + 15P
Time: 3 Hrs.

**Objective:** to acquire basic knowledge in Information Technology and its applications in the areas of business.

**UNIT-I: INTRODUCTION:**
Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.
Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

**UNIT-II: OPERATING SYSTEM (OS):**
Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology

**UNIT-III: WORD PROCESSING:**
Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**UNIT-IV: SPREAD SHEET:**
Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts.
Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation &Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

**UNIT-V: POWER POINT PRESENTATION:**

**SUGGESTED READINGS:**
1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
**Objective:** to acquire accounting knowledge of bills of exchange and other business accounting methods.

**UNIT-I: BILLS OF EXCHANGE:**
Bills of Exchange - Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**
Consignment – Meaning – Features- Proforma invoice - Account sales – Del crederecommission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

**SUGGESTED READINGS:**
Objective: to impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:
Characteristics of managerial economics – Nature and scope of managerial economics -Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING:
Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:
Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

UNIT-V: FISCAL AND MONETARY POLICY
Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

SUGGESTED READINGS:
1. Managerial Economics: Craig H Peterson and Jain, Pearson education
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

UNIT-II: PLANNING
Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses

UNIT-III: ORGANIZING:

UNIT-IV: DELEGATION AND DECENTRALIZATION:

UNIT-V: COORDINATION AND CONTROL:
Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:
1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
6. Essential of Management: Harold Kontz, McGraw Education
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
Objective: to gain knowledge of India’s foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

UNIT-III: INDIAN TRADE POLICY:
Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:
Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

SUGGESTED READINGS:

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### FIRST YEAR:

#### SEMESTER-I:

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### THIRD YEAR:

#### SEMESTER-V

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#### SEMESTER-VI

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AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

### SUMMARY OF CREDITS

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Commerce Total 28 124
SECOND YEAR SYLLABUS

Paper : (BC 301): PRINCIPLE OF INSURANCE

Max. Marks: 100
Exam Duration: 3Hrs

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


SUGGESTED READINGS
1. Risk Management and Insurance : Vaughan and Vaughan
3. Guide to Risk Management : Sagar Sanyal
4. Insurance and Risk Management : P.K. Gupta
5. Insurance Theory and Practice : Tripathi PHI
7. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
9. Risk Management and Insurance : Trieschman, Gustavson and Hoyt, South Western College Publishing

Suggested Websites : 1) www.irda.gov.in 2) www.polocyholder.gov.in 3) www.irdaindia.org.in
Paper: (BC 304) : ADVANCED ACCOUNTING

Paper: BC 304
PPW: 5 Hrs
Credits: 5
Max. Marks: 100
Exam Duration: 3 Hrs

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS-II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

UNIT-V: VALUATION OF GOODWILL AND SHARES:

SUGGESTED READINGS:
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT–I: INTRODUCTION:

UNIT–II: AGRICULTURAL INCOME:

UNIT–III: INCOME FROM SALARIES:

UNIT–IV: INCOME FROM HOUSE PROPERTY:

UNIT–V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
Paper: (BC 306): BUSINESS STATISTICS-I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

UNIT-III: MEASURES OF CENTRAL TENDENCY:

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Skewness - Karl Pearson’s Coefficient of Skewness - Bowley’s Coefficient of Skewness - Kelly’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:
Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
Objective: To have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.

UNIT–I: INTRODUCTION:

UNIT–II: ENTREPRENEURIAL DEVELOPMENT:

UNIT–III: PROJECT AND MSMEs:

UNIT–IV: ENTREPRENEURAL DEVELOPMENT POLICIES AND PROGRAMMES:

UNIT–V: BUSINESS ETHICS:
Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

SUGGESTED READINGS:
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
11. Entrepreneurial Development and Business Ethics: Prof.Sarma V.S.Veluri, Prof.M.Yadagiri, Dr.Surender Gade, Sarita Madipelli
Objectives: 
a) To make the student understand Life Insurance Market in India. 
b) To discuss the issues related to risk management in view of life insurance.


SUGGESTED READINGS:
1. Insurance Institute of India, Practice of Life Insurance, Mumbai.
7. Sadhak, Life Insurance in India, Respose Books: New Delhi
Paper: BC 404  Max. Marks: 100
PPW: 5 Hrs  Exam Duration: 3 Hrs
Credits : 5

**Objective:** To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

**UNIT-I: COMPANY LIQUIDATION:**
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator’s Remuneration - Preparation of Liquidator’s Final Statement of Account (Including problems)

**UNIT-II: AMALGAMATION (AS-14):**
Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

**UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:**
Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

**UNIT-IV: ACCOUNTS OF BANKING COMPANIES:**

**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**

**SUGGESTED READINGS:**
3. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS:

UNIT–II: INCOME FROM OTHER SOURCES:
General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

UNIT-IV: ASSESSMENT OF INDIVIDUALS:
Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT–V: ASSESSMENT PROCEDURE:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning
OBJECTIVE: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

UNIT-IV: PROBABILITY:

UNIT-V: THEORITICAL DISTRIBUTIONS:

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson,
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
**Paper : (BC 407) : FINANCIAL STATEMENT ANALYSIS**

Paper: BC 407  
PPW: 4Hrs  
Credits : 4  
Max. Marks: 100  
Exam Duration: 3 Hrs

**Objective:** To acquire knowledge and techniques of Financial Statements’ Analysis.

**UNIT-I: INTRODUCTION:**
Financial Statements: Meaning – Components: Assets – Liabilities – Equity - Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations. (Theory only)

**UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:**
Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.(Including problems)

**UNIT-III: RATIO ANALYSIS:**
Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios.( including problems)

**UNIT-IV: FUNDS FLOW ANALYSIS:**
Concept of Fund – Meaning and Importance – Statement of Changes in Working Capital – Statement of Sources and Application of Funds – Limitations (Including problems)

**UNIT-V: CASH FLOW ANALYSIS (AS-3):**

**SUGGESTED READINGS:**
1. Financial Statement Analysis: George Foster, Pearson  
2. Financial Statement Analysis: K R Subramanyam, TMH  
3. Financial Statement Analysis: George Foster, Pearson ----Repeateed ---Pl. delete  
4. Advanced Management Accounting: Ravi M Kishore, Taxmann  
5. Management Accounting: S.P.Gupta  
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers

***********
THIRD YEAR:

SEMESTER-V

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SEMESTER-VI

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AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

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SYLLABUS

Paper: (BC 501) : PRACTICE OF GENERAL INSURANCE

Paper: BC501
PPW: 2 Hrs
Max. Marks: 40+10
Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:
Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS:
1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management : A Publication of the Insurance Institute of India.,
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
Objectives: 1) to provide an overview of Indian economy
   2) to make the student acquaint with the latest developments in the economy

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:


UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:


SUGGESTED READINGS:

1) Meera Naidu “Introduction to Indian Economy” HPH
4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
8) The Economic Times, News paper
9) Business Line, News paper
Objective: to make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

UNIT-II: MATERIAL:

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

UNIT-IV: UNIT AND JOB COSTING:
Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

SUGGESTED READINGS:
1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
B.Com (CBCS)          Department of Commerce, MGU

Paper : (BC 504) : BUSINESS LAW

Max Marks: 80 + 20
PPW: 4 Hrs          Exam Duration: 3Hrs

Objective: to make the students acquire basic conceptual knowledge of different laws relating to Business.

UNIT–I: INTRODUCTION:

UNIT–II: CONTRACT ACT 1872:

UNIT–III: SALE OF GOODS ACT 1930:

UNIT–IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:
Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT–V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:

SUGGESTED READINGS:
2) Business Law: Sandhya KVN, Himalaya
4) Business Law: Prof. G. Krishna Murthy, PBP.
5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
10) Business Law: Peddina Mohan Rao, PHI.
**Objective:** to acquire knowledge of working of Indian Banking system.

**UNIT-I: INTRODUCTION:**
Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

**UNIT-II: RESERVE BANK OF INDIA:**
RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

**UNIT-III: TYPES OF BANKS:**

**UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:**
Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

**UNIT-V: NEGOTIABLE INSTRUMENTS:**
Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts.
Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

**SUGGESTED READINGS:**
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
13. Modern Banking: D. Muralidharan, PHI

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**Paper : (BC 505) : BANKING THEORY AND PRACTICE**

Paper: BC505
PPW: 4 Hrs
Max. Marks: 80 + 20
Exam Duration: 3Hrs
Paper: BC506
PPW: 4 Hrs
Max. Marks: 80 + 20
Exam Duration: 3Hrs

Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:
Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT–II: AUDITOR AND EXECUTION OF AUDIT:

UNIT–III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:
Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT–IV: VOUCHING:

UNIT–V: VERIFICATION AND VALUATION OF ASSETS:
Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

3. Auditing : Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP.
Paper: BC507
Max. Marks: 60+20+20
Exam Duration: 3Hrs.

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

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

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):
Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-
Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock-
Opening Balance in ERP Stock Category-Reports.

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

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT: Introduction-
Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-
wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category-
Report-Changing the Financial Year in ERP.

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

REFERENCE BOOKS:
1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
5. Mastering Tally: Dinesh Maidasani, Firewal Media
8. Manuals of Respective Accounting Packages
Objectives: *To make the students acquire the knowledge of provisions and application of Indian Accounting Standards.*

**UNIT-I: INTRODUCTION:**


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

**Suggested Readings:**
1. Accounting Standards: Saini, HPH
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman
BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601                   Max. Marks: 40+10
PPW: 2 Hrs                     Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

UNIT II: POLICY HOLDERS RIGHTS OF ASSAIGNMENT, NOMINATION AND TRANSFER:
Assignment and transfer of insurance policies—provisions related to nomination—repudiation—Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments—international trends in insurance regulation.

SUGGESTED READINGS:
1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602
PPW: 2 Hrs
Max. Marks: 40+10
Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security:
Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:


SUGGESTED READINGS:

1) Meera Naidu “Sectors of Indian Economy” HPH
5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
8) Sectors of Indian Economy: Satya Sudha, Himalaya
9) The Economic Times, Newspaper
10) Business Line, Newspaper
BC 603: THEORY AND PRACTICE OF GST

Paper: BC603
PPW: 3T+2P
Max. Marks: 60+20+20
Exam Duration: 3Hrs

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

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

UNIT II: GETTING STARTED WITH GST:

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

UNIT IV: GETTING STARTED WITH GST (SERVICES):
Introduction - Determination of supply of services - Determining the Place of Supply of Services - Enabling GST and Defining Tax Details - Transferring Input Tax credit to GST - Intrastate Supply of Goods - Intrastate Inward Supply - Intrastate Outward Supply - Interstate Supply - Interstate Outward Supply - Interstate Inward Supply - Interstate Outward Supply of Services - Cancellation of Services - Cancellation of Inward Supplies - Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

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

SUGGESTED READINGS:
1. Taxmann’s Basics of GST
2. Taxmann’s GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
BC 604: COMPANY LAW (2013Act)

Paper: BC604  Max. Marks:80 + 20
PPW: 4  Exam Duration: 3Hrs

Objective: to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.

UNIT-I: INCORPORATION OF COMPANIES:

UNIT-II: MANAGEMENT OF COMPANIES:

UNIT-III: COMPANY SECRETARY:
Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

UNIT-V: WINDING UP:

SUGGESTED READINGS:

2) Company Law: Rajashree. – HPH
3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
BC 605: MANAGERIAL ACCOUNTING

Paper: BC605  Max. Marks: 80 + 20
PPW: 5 Hrs  Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

UNIT-II: MARGINAL COSTING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:
Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

SUGGESTED READINGS:
1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
5. Management Accounting: Rustagi R.P, Galgotia
6. Managerial Accounting: Ronald W. Hilton, TMH
Objective: to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

UNIT-IV: DOCUMENTS OF TAXATION:

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

COMMERCE LAB FACILITIES:
i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.
*the student has to collect the various documents prepare activity charts and submit the same in the form of a record.
BC 607: FINANCIAL INSTITUTIONS AND MARKETS

Paper: BC607
PPW: 4 Hours
Max. Marks: 80 + 20
Exam Duration: 3 Hours

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

UNIT-II: FINANCIAL INSTITUTIONS:

UNIT-III: MONEY MARKET:

UNIT-IV: DEBT MARKET:

UNIT-V: EQUITY MARKET:

SUGGESTED READINGS:
2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
BC 608: ADVANCED CORPORATE ACCOUNTING

Paper: BC 608
PPW: 5 Hrs

Max. Marks: 80 + 20
Exam Duration: 3 Hrs

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

UNIT-I: HOLDING COMPANIES (AS-21):

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

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

UNIT-IV: LEASE ACCOUNTS (AS-19):
Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:
Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
5. Corporate Accounting: Jain & Narang, Kalyani Publications
6. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
8. Advanced Accounting (Vol. II): Chandra Bose, PHI