



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. General Honours (Major)

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	Internship			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	SEC			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

	20	Advanced Computerized Accounting (OR) Investment Management	4	4
Semester-VIII	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
I Year B Com General (Honours), Semester-I
(W.e.f. 2023-24 Admitted Batch)

Programme code: 221

Course code: 122101

FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes: (course outcomes)

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

Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Lab Exercise:

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Introduction	2	2
II	Economic Theory	2	1
III	Accounting Principles	2	2
IV	Taxation	2	1
V	Computer Essentials	2	2

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(W.e.f. 2023-24 Admitted Batch)

I Year B Com (Computers) Semester – I

Major 1 FUNDAMENTALS OF COMMERCE

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

1. Balance of Payment
2. WTO
3. Demand and Supply
4. GAAP
5. Accounting Cycle
6. CBDT
7. SEO
8. Digital marketing

SECTION –B

Answer ALL questions.

(5×7 = 35Marks)

9 . Define Commerce. Explain the Role of commerce in economic development

Or

10. Explain the differences between International and Internal Trade

11. Explain the concepts of National Income

Or

12. What are the characteristics of perfect competition

13. Define Accounting. Explain the Objectives of Accounting

Or

14. Explain the differences between Financial accounting and Management accounting

15. Define taxation. What are the types of taxes

Or

16. Explain the differences between direct and indirect tax. Explain the Objectives of tax concerned authorities

17. Explain the E-mail marketing. What are the advantages and disadvantages of Email marketing

Or

18. Define data analytics. and also explain the prediction of customer behavior

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I Year B Com General (Honours), Semester-I
(W.e.f. 2023-24 Admitted Batch)

Programme code: 221

Course code: 122102

BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes: (course outcomes)

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Reference Books:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Business	2	2
II	Promotion of Business	2	1
III	Plant Location and Layout	2	2
IV	Business Combination	2	1
V	Computer Essentials	2	2

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(W.e.f. 2023-24 Admitted Batch)
I Year B Com (Computers) Semester – I
MAJOR 2 BUSINESS ORGANIZATION
MODEL PAPER

Time: 2 ½ Hours.
Marks: 50

Max

SECTION – A

Answer any FIVE of the following.

(5×3 = 15 Marks)

1. Classification of Industries
2. Difference between Business, Profession and Employment.
3. Partnership Deed
4. Types of Layout.
5. Size of Business Unit
6. Rationalization
7. The evolution of computers
8. Block diagram,

SECTION –B

Answer ALL questions.

(5×7 = 35 Marks)

9. How does business contribute to economic development?

Or

10. Explain the Importance and Objectives of Business Organization.

11. Define Partnership Firm. Explain the merits and demerits of Partnership firm. .

Or

12. What are the differences between Private Company and Public Company? .

13. Discuss the significance of an optimum business size.

Or

14. Explain how factors like transportation and utilities influence plant location decisions.

15. What is rationalization in business combinations and why is it important?

Or

16. Explain the meaning of forms and also explain the characteristics and objectives of forms

17. Elaborate on the ethical and social implications of computer networks.

Or

18. Explain the role of firewalls in maintaining network security..

**GOVERNMENT COLLEGE (AUTONOMOUS)
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I Year B Com General (Honours), Semester-II
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 222103

FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes: (course outcomes)

At the end of the course, the student will be 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. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I: Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

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

Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.
Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

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

Blue Print

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Introduction	1	1	1	2
II	Final Accounts	2	1		–
III	Depreciation	2	1		1
IV	Consignment Accounts	2	--	--	1
V	Joint Venture Accounts	1	--	1	1

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(W.e.f. 2023-24 Admitted Batch)
I Year B Com –(Computers) – Semester – II
Financial Accounting
MODEL PAPER

Time: 2 ½Hours

Max. Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15 Marks)

1. What are the causes of Depreciation?
2. Write about briefly various Subsidiary Books
3. Prepare Trail Balance for the following particulars.

	Rs.		Rs.
Capital	62,000	Cash in hand	35,000
Cash at Bank	10,000	Salaries	2,000
Sales	2, 25,000	Buildings	20,000
Bills Receivable	5,000	Purchases	2, 00,000
Opening Stock	20,000	Bills Payable	5,000

4. Explain the features of joint venture.
5. Advantages of Financial Accounting.
6. Explain different types of Commissions.

7. A firm purchases a 5 years' lease for Rs. 4, 00,000 on 1st January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5 % per annum. The annuity tables show that a sum of Rs. 92,390 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest rupee.

8. Prepare Purchase Book from the following particulars.

2016 July 1, Goods purchased from Ramu Rs. 10,000

July 8, Goods purchased from Suneel Rs. 4,000

July 12, Goods purchased from Praveen for cash Rs. 3,000

July 24, Goods purchased from Vijay Rs. 6,000 (Trade Discount 5%)

SECTION – B

Answer ALL questions
Marks)

(5×7 = 35

9. Define Accounting? Describe the Objectives and functions.

(Or)

10. Journalise the following transactions in the books of Kalpana.

2016 March 1 – Commenced business with cash Rs. 1, 00,000

March 3 – Cash deposited into Bank Rs. 25,000

March 6 – Cash Sales Rs. 20,000

March 10 – Purchased Machinery by cheque Rs. 30,000

March 16 – Sold goods to Ratan Rs. 15,000

March 19 – Withdrew from bank for private use Rs. 5,000

March 24 – Salaries paid Rs. 9,000

March 29 – Cash paid to Ratan Rs. 13,500

11. January 1st 2014 machinery was purchased for rupees 10,500 and spend rupees 500 on its Erection. Find out the amount of depreciation at 10 % to be charged under fixed installment method every year and prepare the plant account for the 4 years assuming that it is sold away for Rs 8,500 at the end of 4th year.

(Or)

12. Nagesh purchased a Machine for Rs. 1, 00,000 on 1st April, 2014. He purchased a second Machine on 1st January, 2015 for Rs. 50,000. On 31st December, 2016 the second Machine Was sold for Rs. 40,000. He closes his books on 31st December every year and charges Depreciation at 10% on written down value method. Show Machinery Account for 3 years.

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13. 17. From the following Trial Balance of Hima Bindu. Prepare Final Accounts as on 31-3-2016.

Particulars	Debit Balance (Rs.)	Credit Balance (Rs.)
Purchases and Sales	1,25,000	1,75,000
Returns	1,000	4,700
Rent	2,500	500
Opening Stock	15,000	---
Debtors and Creditors	30,000	25,000
Salaries	22,500	---
Wages	10,800	---
Machinery	10,000	---
Furniture	10,000	---
Cash	29,400	---
Interest	2,500	---
Discount	5,000	1,000
Drawings	6,300	---
Capital	---	63,800
	<u>2,70,000</u>	<u>2,70,000</u>

- A) Closing Stock Rs. 15,000
B) Depreciation on Machinery @ 10%
C) Bad debts Rs. 500

(Or)

14. From the following Trial Balance of Lakshmi Narayana. Prepare Final Accounts as on 31-3-2016.

Particulars	Debit Balance (Rs.)	Credit Balance (Rs.)
Opening Stock	75,000	---
Purchases, Sales	2,45,000	3,50,000
Wages	50,000	---
Discount	---	5,000
Furniture	17,000	---
Salaries	7,500	---
Rent	4,950	---
Sundry Expenses	7,050	---
Creditors	---	15,030
Dividend paid	9,000	---
Capital	---	1,00,000
Debtors	37,500	---
Bank Overdraft	---	17,500
Plant, Machinery	29,000	---
Cash at Bank	16,200	---
General Reserve	---	15,500
Patents	4,830	---
	<u>5,03,030</u>	<u>5,03,030</u>

Adjustments:

1. Closing Stock Rs. 82,000
2. Depreciation on Furniture – 10%, Machinery – 10%
3. Outstanding Salaries Rs. 1,000
4. Prepaid Rent Rs. 450

15. Raju of Amaravathi Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Raju paid Rs.1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs.800 towards unloading charges. His other expenses were: Godown rent Rs. 1250 and Salesman's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor.

(Or)

16. Kalyan of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prasanth sold the radios for 80,000. His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the Books of Kalyan.

17. Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4, 000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realizes Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

(Or)

18. Distinguish between Consignment and Joint Venture.

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(Re-Accredited by NAAC with “A+” Grade)
I Year B Com General (Honours), Semester-II
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 222104

BUSINESS MANAGEMENT

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Learning Outcomes (Course Outcomes)

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

Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Unit 1: Management: Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

Unit 2: Planning: Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

Unit 3: Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

Unit 4: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

Unit 5: Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus

- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Management	2	2
II	Planning	2	2
III	Organizing	2	2
IV	Directing	2	1
V	Controlling	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)

I Year B Com (General-Honors) – Semester – II

COURSE CODE: 222104

BUSINESS MANAGEMENT

MODEL PAPER

Time: 2 ½ Hours

Max. Marks: 50

SECTION-A

Answer any FIVE of the following

(5x3 = 15M)

1. Define Management.
2. What are the functions of management.
3. Explain the importance of planning.
4. Define types of planning.
5. Mention the nature of an organization.
6. What is decentralization.
7. Define Motivation.
8. What do you mean by controlling.

SECTION-B

Answer ALL the Questions.

(5x7 = 35M)

9. Explain briefly about Henry Fayol Principals of Management and F.W.Taylor’s Scientific Management?

(OR)

10. What are the levels of management, Explain each level?

11. Explain briefly about the process of planning and its types.

(OR)

12. Explain the types and process of decision making.

13. Explain the following

- a) Delegation of authority b) span of management

(OR)

14. Briefly explain about line and staff functions.

15. Explain about Maslow need hierarchy theory of motivation.

(OR)

16. Define leadership. Explain its types.

17. Analyze the problems of controlling and mention the importance of effective Coordination.

(OR)

18. Explain the basic control process and its techniques.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with “A+” Grade)
II Year B Com General (Honours), Semester-III
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 322105

ADVANCED ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

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

Understand the concept of Non-profit organizations 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 and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Unit 1: 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 2: 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 3: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

Activities:

- Quiz Programs
- Problem Solving exercises

- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference 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 : 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.

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II Year B Com General (Honours), Semester-III
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 322106

INCOME TAX

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

At the end of the course, the student will be 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 and Prepare and File IT returns of individual at his own.

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

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).

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

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

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Programme code: 221

Course code: 322107

BUSINESS LAW

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract. To impart awareness on various sales goods Act and consumer protection Act. To know the various cyber laws prevailing.

Learning Outcomes:

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

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
- Identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
- Identify and enumerate types of damages in case of breach of contract under different real life situations.
- Analyze some case studies where ‘caveat venditor’ is applicable.
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference 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.

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Programme code: 221

Course code: 322108

BANKING THEORY AND PRACTICE

Theory

Credits: 4

4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Learning Outcomes:

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

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

Unit 1: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: 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 3: Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

Unit 4: 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 5: 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.

Activities:

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms

- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Student Seminars
- Debates
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to organizational set up of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

Reference Books:

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 :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

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(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 422109

CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

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 and Communicate accounting policy choices with reference to relevant laws and accounting standards.

Unit 1: 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 2: 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 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: 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).

Activities:

- 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
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

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 Chanda Srinivas, Seven Hills International Publishers,

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Programme code: 221

Course code: 422110

COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

At the end of the course, the student will be 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 and Prepare analysis of various special decisions, using relevant management techniques.

Unit 1: 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 2: 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 3: 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 4: 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 5: 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)

Activities:

- Debate on methods of payments of wages

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

Reference 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.

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(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 422111

AUDITING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

This course aims at imparting knowledge about the principles and methods of auditing and their application

Learning Outcomes:

At the end of the course, the student will be 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 and Plan an audit by considering concepts of evidence, risk and materiality

Unit 1: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit 2: Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit 3: Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit 4: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit 5: 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.

Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports

- Group Discussions
- Draft an audit program.
- Quiz programs on some topics
- Assignments including technical assignments like working with audit companies for observation
- Internship with an audit firm.
- Invited Lectures and presentations on related topics with qualified auditors

Reference Books:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&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. JagadeshPrakesh, “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.

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III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522112

ADVERTISING AND MEDIA PLANNING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI

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III Year B Com General (Honours), Semester-V
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Programme code: 221

Course code: 522113

STOCK MARKETS

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to
Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market, Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitraders.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets)
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

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(W.e.f. 2023-24 Admitted Batch)
III Year B Com General (honours) Semester – V
Major 1:: STOCK MARKETS
MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

- 1.Hedgers
- 2.Secondary market
3. types of mutual funds
- 4.Under Writers
- 5.Buy back of shares
- 6.Depositories
7. SENSEX
- 8.SEBI

SECTION –B

Answer ALL questions.

(5×7 = 35 Marks)

9. Define the stock market. Explain the nature of stock market?
(Or)
10. explain the difference between the capital market and money market?
- 11.Define secondary market. Explain the major players in the secondary market?
(Or)
- 12.Discuss different instrument of the capital market?
13. List out and explain the participants in the future contract?
(Or)
- 14.Distinguish between forward contract and future contract.
- 15.Explain the different types of clearing members in the stock market.
(Or)
16. Distinguish between BSE and NSE?
- 17.Explain the role and function of SEBI?
(Or)
- 18.Discuss about functions of OTCE?

Blue print

Unit	Essay 7M	Short 3M
I	2	2
II	2	2
III	2	2
IV	2	1
V	2	1
Total Marks	35	15

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(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522114

CUSTOMER RELATIONSHIP MANAGEMENT

Theory

Credits: 4

4 hrs/week

Learning objectives:

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

Learning Outcomes:

On successful completion of this course, the students will be able:

To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM.

Unit1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

Unit 2: Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

Unit 3: Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit 4: Call center: Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit 5: Implementing CRM: Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

Activities:

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM.
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.
- Show how to integrate the internet customer self-service for B2B and B2C channels.
- Show how to run CRM analytics through embedded competitors' analysis in opportunity management.
- Quiz and Class seminars
- Case studies
- Group discussions
- Debates

Reference Books:

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts & Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
5. Customer Relationship Management- A Step-by-Step Approach, H Peeru Mohamed, A Sagadevan, , Vikas Publishing House Pvt. Ltd., Delhi, 2008
6. A Business Guide to Customer Relationship Management ,Jill Dyche: The CRM Handbook:, Pearson Education, 2002.
7. Secrets of Customer Relationship Management, Ed Peelen, Customer Relationship Management,, Pearson Education,2005. 3. Barnes James G:, McGraw Hill, 2001.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A⁺” Grade)
(W.e.f. 2023-24 Admitted Batch)
III Year B Com (General-Honors) – Semester – V
CUSTOMER RELATIONSHIP MANAGEMENT
MODEL PAPER

Time: 2 ½ Hours

Max. Marks: 50

SECTION-A

Answer any FIVE of the following(5x3 = 15M)

1. What are the components of CRM technology.
2. Mention the features of eCRM.
3. Explain the need of SFA.
4. What is meant by data synchronization.
5. Define EMA. What are the components of EMA?
6. What is marketing campaign?
7. What is ACD?
8. What is the meaning of kick off meeting?

SECTION-B

Answer ALL the Questions. (5x7 = 35M)

9. What are the benefits of CRM and explain the types of CRM?
(OR)
10. Differentiate between CRM and eCRM.
11. How can you analyze barriers to successful SFA functionality?
(OR)
12. Explain briefly about flexibility and performance of SFA.
13. What are the business analytic tools and how it is used in EMA?
(OR)
14. Explain campaign planning and response management in EMA.
15. Explain the following.
(a)IVR(Interactive Voice Response) (b)CTI(Computer Telephony Integration)
(OR)
16. How to automate intelligent call routing and explain the concept of web enabling of a Call center.
17. Explain the prototyping and detailed proposal generation for implementing CRM.
(OR)
18. Explain the system optimization and follow up of CRM.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with “A+” Grade)
III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522115

STOCK MARKETS ANALYSIS

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on functioning of local Capital markets. To impart skills by involving activities of Share Market analysis.

Learning Outcomes:

By the completion of the course, the students are able to
Expose to theory and functions of the monetary and Financial Sector as job careers and Study the functioning of local Capital markets. Create awareness among the public by giving reporting after analysis and Acquire knowledge on operations of Share Market and Research skills.
Enhance their skills by involving activities of Share Market analysis

Unit 1: Introduction, Nature, Scope and basics of stock market analysis: Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

Unit 2: Fundamental Analysis: Based on Company's Records and Performance-EPS Ratio-Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

Unit 3: Technical Analysis: Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

Unit 4: Quantity Analysis: Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

Unit 5: Mutual Funds: Importance and the role of Mutual Fund –Types of Mutual Funds-Variou schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

Activities:

- Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying sources of local financial institutions,
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., John Wiley, New York
5. Francis.J.C., Investment Analysis and Management, Tata McGraw Hill

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
(W.e.f. 2023-24 Admitted Batch)
III Year B Com General (honours) Semester – V
Major 1:: STOCK MARKET ANALYSIS
MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

I. Answer any Five of the Following Questions

1. Stock market
2. security analysis
3. Fundamental analysis
4. Bullish pattern
5. Market Trends
6. Dow Theory
7. mutual fund
8. Asset management

SECTION –B

Answer ALL questions.

(5×7 = 35 Marks)

9. Define Investment . What are the characteristics of Investment ?

(Or)

10. Describe the Need and Importance of security Analysis ?

11. Explain the Fundamental Analysis based on the companies records and performance?

(Or)

12. Explain Fundamental Analysis and various Ratios?

13. Find out the approximate payment ratio to have the share price Rs.56 by using Walter’s model, based on following information available for a company ?

Net profit – Rs.50 lakhs

Out standing 10% preference shares 80 lakhs

Number of Equity Share 5 lakhs

Return on Investment 15%

Cost of Capital (after Tax) 12%

Describe the technical analysis based on share price movement.

(Or)

14. Explain the Overview of Bullish Bearish patterns ?

15. Explain the Quality Analysis Based on data for special research purpose?

(Or)

16. Describe the descriptive, correlation and comparative In Quality Analysis?

17. Explain the Importance and the Role of Mutual Fund?

Unit	Essay 7M	Short 3M
I	2	2
II	2	2
III	2	1
IV	2	1
V	2	2

Total Marks	35	15
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(Or)

18. Define Mutual Funds and Explain various schemes in India?

Blue print

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522116

DIGITAL MARKETING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

Learning Outcomes

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

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

Unit 1: 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 2: 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 e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

Activities:

- 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, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.
- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
- Real time work experience with Digital marketing service providers.
- Arrange for Interaction with Area Specific Experts.

Reference Books:

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

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
(W.e.f. 2023-24 Admitted Batch)
III Year B Com General (honours) Semester – V
Major 1:: DIGITAL MARKETING
MODEL PAPER**

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

1. Digital market
2. Online marketing
3. Various online websites
4. Search Engine
5. Advataisements
6. Social media promotion
7. Mail market
8. Automation and social media

SECTION –B

Answer ALL questions.

(5×7 = 35 Marks)

9. Define digital marketing? Explain importance of digital marketing ?
(Or)
10. Explain trends in digital marketing?
11. Define web site creation? Explain components of website ?
(Or)
12. what is Website planning ? explain installing and activating plugins ?
13. what is search engine Optimization (SEO)? Explain Role of search engine Operation ?
(Or)
14. Define search engine marketing? Describe in brief.
15. Explain briefly about social media for marketing?
(Or)
16. Discuss the Relationship with customers social media?
17. what is E-mail marketing? Explain importance of e-mail marketing?
(Or)
18. How to Create e-mail? Explain creating and tracking emailers.

Blue print

Unit	Essay 7M	Short 3M
I	2	2
II	2	1
III	2	2
IV	2	1
V	2	2
Total Marks	35	15

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
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III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522117

ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes

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

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation- Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator’s Final Statement of Account - Calculation of Liquidator’s Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

Activities:

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..

- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM
[Re-Accredited by NAAC with “A+” Grade]
III YEAR B.COM (GENERAL)
MODEL QUESTION PAPER
COM347: ADVANCED CORPORATE ACCOUNTING

Time: 2 ½ Hrs

Max Marks: 50

SECTION – A

Answer any FIVE of the following Questions

5X3=15 M

1. Purchase Consideration
2. Calculation of Purchase Consideration Agreed value of assets takeover Bills receivable 15,000 Freehold premises 4,00,000 Furniture & fittings 80,000 Machinery 1,60,000 Stock 3,45,000.
3. Objectives of Amalgamation
4. External Reconstruction
5. Types of Reconstruction
6. Subsidiary companies
7. Let's assume that H Inc. acquired 80% of equity shares in S Inc. for Rs.6, 50,000 in January 2015. On the date of acquisition, the book value of equity was also Rs.6, 50,000, profit & loss a/c Rs.3,00, 000 and General ReserveRs.1,50, 000(Before Date of Purchase).
8. Calculation of Liquidator's Remuneration

SECTION – B

Answer the following Questions

5X7=35M

9. X Company Limited and Y Company Limited have agreed to merge and to form a new company called Z Company Limited which has taken over both the companies as per their balance sheet given below:

Balance sheet of X Company Limited as on 31st December 2001

Liabilities	₹	Assets	₹
Share capital		Land and building	200000
Subscribed and paid up capital 50,000 shares of ₹ 10 each	500000	Plant and machinery	150000
Reserves and surplus:		Furniture	50000
General reserve ₹ 150000	200000	Investment in Government securities	200000
Surplus ₹ 50000		Stock	90000
Development rebate reserve	30000	Debtors	80000
Creditors	50000	Bank	30000
Bills payable	20000		
	800000		800000

Balance sheet of Y Company Limited as on 31st December 2001

Liabilities	₹	Assets	₹
Share capital		Land and building	300000
Subscribed and paid up capital 80,000 shares of ₹ 10 each	800000	Plant and machinery	250000
Reserves and surplus:		Patents	150000
General reserve ₹ 300000	400000	Furniture	50000
Surplus ₹ 100000		Investment in other securities	450000
Secured loans	150000	Stock	120000
Unsecured loans	50000	Debtors	90000
Creditors	60000	Bank	90000
Bills payable	40000		
	1500000		1500000

Prepare Balance sheet of Z Company Ltd.

(Or)

10. Write the Accounting Treatment of Purchase Consideration.

11. X Limited and Y Limited agreed amalgamate by transferring their undertakings to a new company Z Company Limited formed for that purpose. on the date of amalgamation balance sheet of the company were as under:

Liabilities	X Co.₹	Y Co.₹	Assets	X Co.₹	Y Co.₹
Equity share capital			Sundry assets	480000	322000
Shares of ₹ 10 each	500000	300000	Freehold property	200000	100000
5% debentures	200000	100000	Investments	50000	20000
Reserve fund	-	50000	Debtors	250000	150000
Profit and loss account	30000	20000	Preliminary expenses	20000	8000
Mortgage Loan	50000	-			
Sundry creditors	220000	130000			
	1000000	600000		1000000	600000

The Purchase consideration consisted of:

1. Discharge of debentures in X Company Limited and Y company limited by the issue of equivalent amount of 6% in Z Limited.
2. The assumptions of liabilities of the companies.
3. Issue of shares at a premium of rupees 2 per share of equity shares of ₹ 10 each in Z Limited.

For the purpose of amalgamation, the assets are to be revalued as under:

Particulars	X Co.₹	Y Co.₹
Goodwill	100000	75000
Sundry assets	410000	280000
Freehold property	260000	140000
Investments	51000	20000
Debtors	225000	135000

Opening journal entries in the books of new company and also balance sheet.

(Or)

12. Write the Provisions for Amalgamation Accounting Treatment under Standard 14.

13. The following information relates to D Ltd. as on 31st December, 2010.(Rs)

2000 Equity shares @ 100 each 2,00,000

1,000 6% Debentures @ 100 each 1,00,000

Interest on debentures outstanding 12,000

Trade creditors 50,000

Fixed assets 2,00,000

Current assets 65,000

Fixed assets revalued 96,000

Current assets revalued 48,000

The following scheme was duly agreed and approved by the court:

1. The shares were sub divided into shares of Rs. 5 each and 90 percent of the shares were surrendered.
2. The total claims of debentures holders were reduced to Rs. 49,000 and in consideration of this, they were also allotted shares (out of the surrendered shares) amounting to Rs. 25,000.
3. The creditors agreed to reduce their claims to Rs. 30,000, 1/3 of which was satisfied by of equity shares out of those surrendered.
4. The shares surrendered but not reissued were cancelled.

You are required to draft the necessary journal entries.

(Or)

14. Difference between Internal Reconstruction Vs External Reconstruction – Explain.

15. From the balance sheets and information given below, prepare a Consolidated Balance Sheet:

	H Ltd.	S Ltd.		H Ltd.	S Ltd.
	Rs.	Rs.		Rs.	Rs.
Share Capital :			Sundry Assets	80,000	12,000
Rs. 10 fully paid	1,00,000	20,000	Stock	61,000	24,000
Profit & Loss A/c	40,000	12,000	Debtors	13,000	17,000
Reserve	10,000	6,000	Bills Receivable	1,000	
Bills Payable		3,000	Shares in S Ltd. at cost	15,000	
Creditors	20,000	12,000			
	1,70,000	53,000		1,70,000	53,000

(a) All the profits of S Ltd. have been earned since the shares were acquired by H Ltd. but there was already the Reserve of Rs. 6,000 on that date.

(b) The bills accepted by S Ltd. are all in favour of H Ltd. which has discounted Rs. 2,000 of them.

(c) Sundry assets of S Ltd. are undervalued by Rs. 2,000.

(d) The stock H Ltd. includes Rs. 5,000 bought from S Ltd. at a profit to the latter of 25% on cost.

(Or)

16. Write the advantages of Holding Company.

17. Following balances are extracted from the books ABC Company on 31-12-2019:

<i>Capital :</i>	Rs.	Machinery	Rs.
24,000 shares of Rs. 5 each	1,20,000	Leasehold Properties	45,000
Reserve for Bad Debts	15,000	Stock-in-trade	60,000
Debentures	75,000	Book Debts	1,500
Bank Overdraft	27,000	Investments	90,000
Liabilities for purchases	30,000	Calls-in-Arrear	9,000
		Cash in hand	7,500
		Profit and Loss Account	1,500
	<u>2,67,000</u>		52,500
			<u>2,67,000</u>

You are required to prepare a Statement of Affairs to the meeting of Creditors.

The following assets are valued as under:

	Rs.
Machinery	90,000
Leasehold Properties	1,09,000
Investments	6,000
Stock-in-trade	3,000

Bad Debts are Rs. 3,000 and the doubtful debts are Rs. 6,000 which are estimated to realise Rs. 3,000. The Bank Overdraft secured by deposit of title deeds of Leasehold Properties. Preferential Creditors are Rs. 1,500. Telephone rent outstanding is Rs. 120.

(Or)

18. Write the Modes of Winding up of a Company.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522118

SERVICE MARKETING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

Learning Outcomes

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

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

Unit 1: Introduction: Nature and scope of services, characteristics of services, classification of services – Need for service marketing -Reasons for the growth of services sector. 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: Services Market Segmentation: 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 .

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.

Activities:

- Students shall individually take up a study on marketing strategies 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, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided and has to submit Report to the teacher.
- 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....
- Seminars/Conference/ Workshops on emerging trends in service marketing
- Real time work experience with service marketing providers
- Arrange for Interaction with Area Specific Experts.

Reference Books:

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

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
III Year B Com General (Honours), Semester-V
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 522119

SOFTWARE SOLUTIONS TO ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on the major accounting software and to impart skills of Tally and different accounting software for accounting purpose.

Course Learning Outcomes

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

Understand the technical environment of accounting software and highlight the major accounting software in India. Apply basics of accounting software into business firms for accounting transactions. Understand the various versions of Tally and other software and integrate the concept of different accounting software for accounting purpose. Design new approaches for use of accounting software environment.

Unit 1: Computerized Accounting: Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit 2: Introduction to Leading Accounting Software: - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

Unit 3: Tally ERP-9: Company Creation -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

Unit 4: Tally- Accounting Masters: Groups- Create Ledgers- Alter& Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

Unit- 5: Tally-Voucher Entry: -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

Activities

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Excel & Tally
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab.

- Each student has to prepare one System based accounting during the semester and submit a report, to the teacher in the given format.

Reference Books:

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

GOVERNMENT COLLEGE (AUTONOMOUS)
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(w.e.f. 2023-24 Admitted Batch)
III Year B.com General (Honours)
Semester V

SOFTWARE SOLUTIONS TO ACCOUNTING

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

1. Microsoft Excel
2. BUSY
3. Budget
4. Zoho Books
5. Gateway of Tally
6. Tally
7. Stock Groups
8. Voucher

SECTION –B

Answer ALL questions.

(5×7 = 35Marks)

9. Explain the Features of MS Excel Spread Sheet.

OR

10. Explain the Functions of MS Excel Spread Sheet.

11. Discuss various features of Tally Accounting Software.

OR

12. Explain the various leading accounting softwares.

13. How to Create, Alter and Delete a company in Tally.

OR

14. Explain the security features in Tally.

OR

15.How to create Stock Groups, Stock Category and Stock Items in Tally.

OR

16.Explain Multi Ledger Creation in Tally.

17.Explain different types of vouchers in Tally

OR

18.Explain the Payment Voucher and Contra Voucher with suitable examples

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Computerized Accounting	2	2
II	Introduction to Leading Accounting Software	2	2
III	Tally ERP-9	2	2
IV	Tally- Accounting Masters	2	1
V	Tally- Voucher Entry	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722120

ACCOUNTING FOR SPECIAL INSTITUTIONS

Theory

Credits: 4

4 hrs/week

Course objective:

Students will learn relevant special institutions and their recording of expenses and incomes also preparation of final accounts.

Learning outcomes:

- To learn how books are maintained and financial statements for educational institutions
- To study different types of hospitals and how financial statements differ.
- To learn the process relating to purchases and sales of hotels and restaurants.
- To learn the topics relating to farm accounting
- To gain knowledge regarding the double accounting system and their real time uses.

Syllabus:

Unit 1: Accounting for Educational Institutions:

Meaning -Books to be maintained-Sources and Expenditure-Annual Statement of Accounts.

Unit 2: Accounting for Hospitals:

Meaning -Types of Hospitals –Sources and Expenditure - Funds-Preparation of Final Accounts.

Unit 3: Accounting for Hotels and Restaurants:

Objectives - Purchases-Sales-Some Special Items Relating to Hotel Business-Apportionment of Common Expenses to various departments.

Unit 4: Farm Accounting:

Objectives-Features-How Transactions are recorded-Usual Heads of expenses and Incomes of some farms.

Unit 5: Double Accounting System (Electricity Company Accounts):

Meaning -Advantages and Disadvantages of Double Accounting System- Difference between Single Account and Double Accounting System-Difference between Double Entry System and Double Accounting System-Replacement of an asset-Accounts of Electricity Companies.

Practical components:

- Students should get knowledge about the expenses and books maintained in educational institutions by observing different departments in their institutions.

- Students should visit hotels and interact with the managers regarding the special items relating to business and statements prepared.
- By management cooperation students should visit hospitals also search for the expenses and books of special institutions from other books and search engines.
- All the students should form in groups and provide a presentation with images and videos of their visit in such hospital or institution or hotels so that other students also able to learn the view.

Reference Books:

1. Advanced Accountancy- S.N. Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand &Co
5. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
6. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.

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(w.e.f. 2023-24 Admitted Batch)
IV Year B.com General (Honors)
Semester VII
COURSE 16
ACCOUNTING FOR SPECIAL INSTITUTIONS

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

1. Annual Statement of Accounts
2. Accounting for Educational Institutions
3. Types of Hospitals
4. Accounting for Hospitals
5. Accounting for Hotels and Restaurants
6. Apportionment of Common Expenses
7. Farm Accounting
8. Single Account

SECTION –B

Answer ALL questions.

(5×7 = 35Marks)

9. What are the Books to be maintained in Accounting for Educational Institutions?

OR

10. Explain the Sources and Expenditure in Accounting for Educational Institutions.

11. Discuss the Sources and Expenditure in Accounting for Hospitals

OR

12. Explain the Preparation of Final Accounts in Accounting for Hospitals.

13. What are the Objectives of Accounting for Hotels and Restaurants and explain Some Special Items Relating to Hotel Business.

OR

14. Explain the Apportionment of Common Expenses to various departments in Accounting for Hotels and Restaurants

OR

15. Explain the Objectives and Features of Farm Accounting.

OR

16. Explain How Transactions are recorded in Farm Accounting.

17. Explain the Meaning, Advantages and Disadvantages of Double Accounting System.

OR

18. Difference between Double Entry System and Double Accounting System.

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Accounting for Educational Institutions	2	2
II	Accounting for Hospitals	2	2
III	Accounting for Hotels and Restaurants	2	2
IV	Farm Accounting	2	1
V	Double Accounting System (Electricity Company Accounts)	2	1

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722121

FINANCIAL INSTITUTIONS AND MARKETS

Theory

Credits: 4

4 hrs/week

Course objectives:

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

Learning outcomes:

- To familiarize about financial institutions, markets and regulations
- To learn about various Indian financial institutions and regulatory framework
- To understand about International financial institutions
- To analyse capital market and their evolution and developments
- To illustrate money market and derivative market

Syllabus:

Unit 1: Functions of Financial System:

An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

Unit 2: Financial Institutions: Indian Banking System:

An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

Unit 3: International Financial Institutions:

Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Unit 4: Capital Market:

Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

Unit 5: Introductory Concepts:

Money Market, Importance, Composition and Constituents, Instruments of Money Market; Commodity Markets – Structure, Operations, Trends; Derivatives Market – Structure, Operations, Trends; Foreign Exchange Market – Structure, Operations, Trends.

Practical Components:

- Students should learn the concept of Indian financial system and role, functions of participants in the financial markets.
- All the students should learn the classification of banks and the role of Reserve bank of India, NABARD regarding the regulatory issues.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions on different international financial institutions.
- Students should analyse the overview of global financial institutions
- All students should learn evolution and development of capital market.

Reference Books

1. L.M. Bhole – Financial Market and Institutions
2. M.Y. Khan – Indian Financial System
3. Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.
4. M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers.
5. L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press
6. Avadhani – Marketing of Financial Services, Himalaya Publishing House.

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)

Programme code: 221

Course code: 722122

INDIAN ACCOUNTING STANDARDS

Theory

Credits: 4

4 hrs/week

Course objective:

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Learning outcomes:

- To understand the objectives, significance, advantages, disadvantages of accounting standards.
- To acquire the conceptual knowledge of procedure for issuing accounting standards and accounting standards board, scope and functions
- To analyse various accounting standards and their disclosure requirements.
- Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Evaluate various accounting standards

Syllabus:

Unit 1: Introduction:

Accounting Standards – Meaning - Objectives – Significance - Advantages and Disadvantages – Procedure for issue of Accounting Standards by ICAI– Scope – Accounting Standards Board – Formation, Scope and Function –Compliance of accounting standards- Indian Accounting Standards issued so far (list only).

Unit 2: Conceptual Framework for preparation and presentation of financial statements:

Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

Unit 3: Accounting Standards-I:

AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet –AS-5: Net profit or loss, prior period items and changes – AS-7: Construction Contracts (Theory only)

Unit 4: Accounting Standards-II:

AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation. (Theory only)

Unit 5: Accounting Standards-III:

AS-16: Borrowing costs - AS-19: Leases – AS-20: Earning per share - AS-26: Intangible assets – AS-29: Provisions, Contingent liabilities and assets - International Financial Reporting Standards (IFRS): Meaning- Objectives – Procedure – Challenges. (Theory only)

Practical components:

- All students are divided into groups. Each group should prepare questions on particular accounting standards and provide them to other groups for solving.
- Students have to read the provisions of relating to Indian accounting standards comparing with accounting standards
- All students should get familiar with MCA website and gain research about the structure of accounting standard formulation.
- Students should form teams and provide seminars on the topic and provide presentations for communication skills.

Reference Books:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Tulsian's Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
5. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

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(w.e.f. 2023-24 Admitted Batch)

IV Year B.com General (Honours)

Semester VII

INDIAN ACCOUNTING STANDARDS

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

- 1.Accounting Standards
- 2.ICAI
- 3.Financial Statements
- 4.Fundamental Accounting Assumptions
- 5.Accounting policies
- 6.Construction Contracts
- 7.Revenue Recognition
- 8.IFRS

SECTION –B

Answer ALL questions.

(5×7 = 35Marks)

9.Discuss Meaning, Objectives and Significance of Accounting Standards.

OR

10.Explain the Procedure for issue of Accounting Standards by ICAI.

11.Explain the Meaning, Components, Objectives of Financial Statements.

OR

12.Discuss the Qualitative Characteristics, Elements of Financial Statements.

13.Explain AS-1, AS-2, AS-3, AS-4 in brief.

OR

14.Explain AS-5, AS-7 in brief.

15.Explain AS-9, AS-10, AS-11 in brief.

OR

16.Explain AS-12, AS-13, AS-14 in brief.

17.Explain AS-16, AS-19, AS-26 in brief.

OR

18.Highlight the Meaning, Objectives, Procedure of IFRS

BLUE PRINT

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Introduction	2	2
II	Conceptual Framework for preparation and presentation of financial statements	2	2
III	Accounting Standards-I	2	2
IV	Accounting Standards-II	2	1
V	Accounting Standards-III	2	1

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722123

FINANCIAL PLANNING

Theory

Credits: 4

4 hrs/week

Course objective:

To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.

Learning outcomes:

- To learn about personal financial planning, concept of time value of money
- Identifying and gain knowledge of different risks and their measurement
- Familiarize investment strategies
- Evaluation of problems regarding retirement planning also know the key terms
- Gain knowledge of income tax heads and differentiate the income into different heads.

Syllabus:

Unit 1: Basics of Personal Financial Planning:

Definition, Importance and process of financial planning, Concept of time value of money in single and series.

Unit 2: Managing Investment Risk:

Types of risks, measurement and management of risks and financial statements. **Measuring Investment Returns:** Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

Unit 3: Investment Strategies:

Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

Unit 4: Retirement Planning:

Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.

Unit 5: Tax and Estate Planning:

Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.

Practical components:

- Students should learn the process of financial planning, concept of time value of money in single and series.
- All the students should learn the types of risks and how to measuring the investment returns.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss investment strategies in the present environment.
- Students should analyse the retirement planning.

Reference Books:

1. Workbook of CPFA of NSE in Indian version is available On the following link:
http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf.
2. Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin; Edition 2005.
3. Jeff Madura, Personal Finance with Financial Planning Software Addison Wesley; Edition 2006.
4. Joehnk, Gitman, Personal Finance A User's Perspective, Cengage Learning, Edition 2009.

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)
IV Year B Com (General-Honors) – Semester – VII
FINANCIAL PLANNING
MODEL PAPER

Time: 2 ½ Hours

Max. Marks: 50

SECTION-A

Answer any FIVE of the following

(5x3 = 15M)

1. What are the importance of financial planning?
2. Mention the types of risks.
3. What is short term capital gains?
4. What are the various investment strategies?
5. Define annuities.
6. What is reverse mortgage?
7. Mention the various heads of incomes.
8. Define wealth Tax.

SECTION-B

Answer ALL the Questions.

(5x7 = 35M)

9. Explain the process of financial planning.
(OR)
10. Explain the concept of time value of money in single and series.
11. How to measure and manage the investment risk?
(OR)
12. How to choose the various sources of credit and its alternatives.
13. Evaluate the investment strategies in various stocks.
(OR)
14. Explain briefly about types of loans and their usage.
15. Explain the process of retirement planning.
(OR)
16. Explain the concept of mortgage and its types.
17. Explain the exemptions in Income tax applicable to various categories.
(OR)
18. Explain the need of estate planning and its various formats.

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722124

BANKING AND INSURANCE COMPANY ACCOUNTS

Theory

Credits: 4

4 hrs/week

Course objective:

Students should acquire knowledge about preparation of financial statements of banking and insurance companies.

Learning outcomes:

- To acquire knowledge for preparation of memorandum trading account and claim statement
- To familiarize the points relates to loss of profits.
- To understand about life insurance and to prepare financial statements of life insurance corporation
- To compare life insurance and general insurance, to prepare financial statements of fire and marine insurance companies.
- To equip the students with the preparation of financial statements of Insurance and Banking companies

Syllabus:

Unit 1: Fire Insurance Claims I (Loss of stock):

Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):

Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

Unit 3: Accounts of Insurance Companies I:

Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

Unit 4: Accounts of Insurance Companies II:

General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.

Unit 5: Bank Accounts:

Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

Practical components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Detailed research regarding different types of insurance.
- Students should read some policy bonds for reference and what are the clauses are made and what are all the documents required.
- Research for the books maintained by the banks and the bank policies regarding performing and non-performing assets through search engines.

Reference Books:

1. Advanced Accountancy- S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Sp Jain And Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)

Programme code: 221

Course code: 722125

FINANCIAL MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course objective:

Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

Learning outcomes:

- To gain basic knowledge of financial management
- To evaluate the capital budgeting process and risk analysis in capital budgeting
- Familiarize different financial decision that help the organisation
- Learn types of dividend policies and their valuation
- Knowledge regarding working capital management, uses to organisation and valuation of working capital

Syllabus:

Unit 1: Introduction:

Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.

Unit 2: Investment decision:

Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

Unit 3: Financing decisions:

Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital.

Unit 4: Dividend decisions:

Kinds of dividends, Dividend Policy types, Dividend Theories - Walter’s Model - Gordon’s Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

Unit 5: Working capital management:

Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

Practical Components:

- Students should learn the role of financial manager in modern business organisation.
- All the students should learn the methods of appraisal also risk analysis in capital budgeting.
- All students should solve previous examination papers for practice.
- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.

Reference Books

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
7. Pandey, IM, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxman.
9. Sudhirbhat, Financial Management, Excel Books.

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722126

ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory

Credits: 4

4 hrs/week

Course objectives:

By the end of the course, students will be able to explain fundamentals of accounting also different approaches of accounting theory. Learning of conceptual frame work, global initiative in financial reporting and value added statements.

Learning outcomes:

- To acquire knowledge about fundamentals of accounting, different approaches of accounting theory, accounting postulates, concepts and principles
- To learn about conceptual framework of financial reporting, its objectives and functions.
- To gain knowledge about management reports in companies Act, 2013
- To learn the limitations of Conventional financial statements, methods of accounting for changing prices
- To have thorough information about value added statements, benefits, market value and economic added shareholders.

Syllabus:

Unit 1: Fundamentals of accounting:

Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

Unit 2: Financial Reporting:

Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

Unit 3: Companies Act 2013:

Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director’s report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

Unit 4: Accounting for Price level changes:

Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.

Unit 5: Developments in financial reporting:

Value added statements – Advantages and Limitations -Economic Value Added, Shareholders Value Added –uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

Practical components:

- The students can identify history of accounting and accounting postulates within accounting theory
- Analyse the objectives, evaluation and functions of financial reporting also global initiative in financial reporting
- Students should get information regarding companies act, how the act come into force from various sources.
- Students should form groups and visit small companies and get information about the human resource accounting is done and gain knowledge regarding the objectives and process of human resource from recruitment to performance of an employee.

Reference Books:

1. Advanced Accountancy- Vol.1 & 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1 & 2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol.1 & 2 Sp Jain and Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Vol.1 & 2 Shukla & Grewal S.Chand Publications.
7. Financial Reporting- M.P.Vijay Kumar, Snow White Publications
8. Financial Reporting – B.D.Chaterjee, Taxman Publications
9. Financial Reporting - P.C. Tulsian, S. Chand Publications

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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722127

FUNDAMENTALS OF FINANCIAL TECHNOLOGY

Theory

Credits: 4

4 hrs/week

Objectives:

- Link Describe banking and finance ecosystem and the role of consumers in shaping up current environment behavioral finance theories to technological advances in banking.
- Grasp the Fin-tech Platform and Technology
- Ways to analyse and evaluate what is driving technology innovation in Finance.
- How new technology impacts economies, markets, companies, and individuals

Learning Outcomes:

1. To be able to understand elements and principles of Fintech
2. To be able to understand the basics of Crypto currencies.
3. To be able to understand dynamics of block chain
4. To able understand the effect of Fintech in various sectors
5. To able understand the open banking.

Syllabus:

Unit 1: Introduction to Fin-tech

Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector

Unit 2: The Technology with Fin-tech

Understanding the associated technology with respect to Cloud, Blockchain & Crypto currencies, RoboAdvisors, Biometrics and IoT.

Unit 3: Fin-tech Trends

Understand the key Fin-tech trends which will disrupt the Financial Sector.

Unit 4: Fin-tech affecting different sectors

Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

Unit 5: Open Banking and Digital Only Banking

Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

Practical Components

- Students should learn the Fin-tech across the world and Fin-tech trends.
- All the students should learn the risk analysis in to open banking and digital only banking, the technologies involved
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss on Fin-tech affecting different sectors..
- Students should analyse the concept of Financial technology.

References:

1. Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, SlavaGomzin/ Universal Publishers, USA, Latest 1 ST Edition 2020
2. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020

Website Reference:

1. <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>
2. <https://thefinancialbrand.com/111080/evolution-future-digital-banking-baastransformation/>

**GOVERNMENT COLLEGE (AUTONOMOUS)
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IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722128

TALLY WITH GST

Theory

Credits: 4

4 hrs/week

Course objectives:

To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

Learning outcomes:

- To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
- To help students to work with well- known accounting software i.e. Tally Prime. Tally is an accounting package which is used for learning to maintain accounts.
- Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
- Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
- Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
- Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

Syllabus:

Unit 1: Introduction to Computerized Accounting:

Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Unit 2: Accounting Software Tally:

Features of Tally – Tally Configuration - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering GROUP A Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups - Ledgers – Creation, Alter and Delete Ledgers.

Unit 3: Accounting Vouchers:

Recording of Transactions – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Unit 4: Accounts with Inventory:

Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Manufacturing journal – POS Invoice -- Creation of Cost Centers – Creation of Godown.

Unit 5: Taxes and Report Generation:

Enabling TDS/TCS and GST --- GST configuration at Company level, Stock group level and stock item level – GST Ledgers creation – Voucher entry using GST -- Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – GST, TDS Reports – Job costing using Tally,

Practical Components:

- Students should practice Tally vouchers and company creation in tally software
- Identifying different transactions along with correct voucher entries, identifying heads of incomes and expenses also assets and liabilities.
- Practice on latest provision examples which include TDS and GST
- All students should attend the practical sessions to generate financial reports.

Reference Books:

1. Tally, C.NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1st Edition, New Delhi.
3. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2nd Edition, New Delhi.

4. Comdex Tally 9 Course Kit – Namrata Agrawal, Sanjay Kumar – wiley, 2009 1st Edition, New Delhi.
5. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2009, 6th Edition, New Delhi.
6. [Vikas Gupta](#), Computer and Financial Accounting with Tally 9.0, BPB Publications, 2007, 2nd Edition, New Delhi.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 722129

INVESTMENT MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course objectives:

Understand different investment alternatives in the market • Understand how securities are traded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative

Learning Outcomes:

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Syllabus:

Unit 1: Investment:

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit 2: Investment Risk:

Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit 3: Investments:

Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit 4: Time value of Money:

Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit 5: Primary vs. Secondary Market:

Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis
– Company Analysis – Financial Analysis

Practical Components:

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss different types of deposits.
- Students should analyse the concept of time value of money.

Reference Books

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822130

ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course objectives:

Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

Learning outcomes:

- Identifying the cost unit of transport undertaking and analyses of operating costs
- To learn and solve problems about principle ledgers and overheads valuation
- To gain knowledge about reconciliation of cost and procedure for reconciliation
- To solve the budgeting methods and learn about kinds of budgets.
- To learn how to solve working capital problems and understand the process.

Syllabus:

Unit 1: Operating costing:

Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

Unit 2: Cost control accounts:

Principle ledgers – Principle accounts – Treatment of over and under absorption of overhead – Important journal entries.

Unit 3: Reconciliation of Cost and Financial Accounts:

Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

Unit 4: Budgetary Control:

Meaning – need – difference between budget and forecast. Budgetary control: Definition - objectives- features – advantages - limitations. Organization for budgetary control: Budget manual - budget period - key factor. Classification of budgets. Preparation of budgets: Sales budget –production budget – purchase budget – cash budget – master budget – flexible budget - zero base budget. Performance Budget.

Unit 5: Working capital Management:

Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding treatment of different under or over absorption of overheads.
- All students should solve previous examination papers for practice.

Reference Books:

1. Cost accounting by Jain and Narang, Kalyani Publications
2. Cost accounting M.N.Arora, Himalaya Publications
3. Advanced cost accounting – J.Made Gowda, Himalaya Publications
4. Financial management - Sashi K Gupta,. Anuj Gupta, Kalyani Publications
5. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal, Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications

GOVERNMENT COLLEGE, [AUTONOMOUS] –RAJAMAHENDRAVARAM
(w.e.f.2023-24 Admitted Batch)
B.COM (GENERAL HONS) VIII SEMESTER
COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Time: 2.1/2 Hours

Max. Marks: 50M

Part-A

Answer Any FIVE Questions

5x3=15M

1. Define “Operating Costing”.
2. Stores Ledger
3. What is “Reconciliation statement”?
4. Appropriation of Profits.
5. Define budgetary control
6. Zero Base Budgeting
7. Net working capital
8. Purpose of working capital

Part-B

Answer ALL Questions

5x7=35M

9. What is “Operating Costing? State the industries where it is to be used?
(OR)
10. Define Transport Costing. How to prepare Operating Cost Statement.
11. Explain the meaning of Cost Control accounts. Discuss their significance.
(OR)
12. The expenses budgeted for production of 10,000 units in factory are furnished below:

	Rs. Per unit
Material	70
Labour	25
Variable overheads	20
Fixed overheads (Rs.1,00,000)	10
Variable expenses (direct)	5
Selling expenses (10% fixed)	13
Distribution expenses (20% fixed)	7
Administration expenses (Rs. 50,000)	5
Total	155

Prepare a budget for the production of (a) 8,000 units, and (b) 6,000 units. Assume that administration expenses are rigid for all levels of production.

13. State briefly the reasons for the difference between the profits as shown by Cost accounts and Financial accounts.

(OR)

14. From the following figures prepare a reconciliation statement.

	Rs.
Net loss as per financial records	2,16,045
Net loss as per costing records	1,72,400
Works overhead under-recovered in costing	3,120
Administration overhead recovered in excess	1,700
Depreciation charged in financial records	11,200
Depreciation recovered in costing	12,500
Interest received but not included in costing	8,000
Obsolescence loss charged in financial records	5,700
Income-tax provided in financial records	40,300
Bank interest credited in financial books	750
Stores adjustments (credit in financial books)	475
Depreciation of stock charged in financial books	6,750

15. The following information relates to a flexible budget at 60% capacity. Find out the overhead costs at 50% and 70% capacity and also determine the overhead rates:

	Expenses at 60% capacity Rs.
Variable overheads:	
Indirect Labour	10,500
Indirect Materials	8,400
Semi-Variable overheads:	
Repairs and maintenance (70% fixed, 30% variable)	7,000
Electricity (50% fixed, 50% variable)	25,200
Fixed overheads:	
Office expenses including salaries	70,000
Insurance	4,000
Depreciation	20,000
Estimated direct labour hours	1,20,000

(OR)

16. A company is expecting to have Rs. 32,000 cash in hand on 1-4-2008 and it requests you to prepare Cash budget for the three months, April to June 2008. The following information is supplied to you:

Month	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Expenses (Rs.)
February	70,000	44,000	6,000	5,000
March	80,000	56,000	9,000	6,000
April	96,000	60,000	9,000	7,000
May	1,00,000	68,000	11,000	9,000
June	1,20,000	62,000	14,000	9,000

Other information:

- (a) Period of credit allowed by suppliers is two months.
 - (b) 25% of sales is for cash and the period of credit allowed to customers for credit sales is one month.
 - (c) Delay in payment of wages and expenses one month.
 - (d) Income tax Rs. 28,000 is to be paid in June 2008.
17. What is working capital? Explain the factors which govern the capital requirements. (OR)
18. TVS Ltd. sells goods on a gross profit of 25%. Depreciation is taken into account as a part of cost production. The following are the annual figures given to you.

	Rs.
Sales (two months credit)	18,00,000
Materials consumed (one month credit)	4,50,000
Wages paid (one month lag in payment)	3,60,000
Cash manufacturing expenses (one month lag in payment)	4,80,000
Administration expenses (one month lag in payment)	1,20,000
Sales promotion expenses (paid quarterly in advance)	60,000
Income tax payable in 4 instalments of which one is payable next year	1,50,000

The company keeps one month stock each of raw materials and finished goods.

It also keeps Rs. 1,00,000 in cash. You are required to estimate the working capital requirements of the company assuming 15% safety margin.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822131

INTERNATIONAL FINANCIAL SYSTEM

Theory

Credits: 4

4 hrs/week

Course objective: To enlighten the student with the concept of international trade, balance of payments and foreign exchange markets.

Learning Outcomes:

- To understand the terms and theories of international trade
- To ensure the knowledge about balance of payments, importance also accounting principles in BOP
- To learn about foreign exchange markets, understanding SPOT and forward rates
- To gain knowledge about exchange rate discrimination
- To understand various instruments like Euro currencies etc.,

Syllabus:

Unit 1: Introduction:

International trade- its importance – theories of international trade –theory comparative costs – classical theory, absolute advantage, Hecksher – Ohlin Theory, Free trade v/s Protection Barriers to Foreign trade, Tariff and Non Tariff Barriers.

Unit 2: Balance of payment:

Meaning of BOP, Components of BOP – Importance of BOP – Meaning of Deficit and surplus – equilibrium – disequilibrium and adjustments – methods of correcting disequilibrium – accounting principles in BOP.

Unit 3: Foreign Exchange Markets:

Define Foreign exchange markets – its structure – settlement system –exchange rate – Participants, understanding SPOT and forward rates, foreign exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.

Unit 4: Exchange rate discrimination:

Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.

Unit 5: Instruments:

ADR- GDR- Euro currencies- International commercial papers. International Financial institutions – Introduction to IMF – Importance –Functions and significance.

Practical Components

- Students should learn the concept of International trade and their theories
- Analyse the foreign exchange markets who are the participants and understanding of SPOT and forward rates by observing stock exchange sites.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding the companies in ADR, Euro currencies through search engines.
- Students should analyse the overview of fluctuating and fixed exchange rates.

Reference Books

1. International Economics: Theory and Policy, Paul Krugman
2. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor
3. International Finance, G.Shailaja, Universities Press
4. International Finance, Maurice D. Levi, Routledge Taylor & Francis Group

**GOVERNMENT COLLEGE (AUTONOMOUS)
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IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822132

ADVANCED FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course objective:

Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective

Learning outcomes:

- To obtain knowledge about the procedure for the preparation of deficiency account by an insolvent person also the differences between statement of affairs and balance sheet.
- To learn process of accounting of royalty accounts
- To gain knowledge about various methods of branch accounts and their preparation in head office and branch books.
- To gain knowledge of types of investment and their valuation also preparation of investment accounts.
- To analyse the expenses and their treatment in preparation of departmental profit and loss account.
- To observe the differences between branch accounts and departmental accounts.

Syllabus:

Unit 1: Insolvency accounts: Introduction:

Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs

Unit 2: Royalty Accounts:

Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

Unit 3: Investment accounting:

Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

Unit 4: Branch Accounts:

Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system.

Unit 5: Departmental Accounts:

Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer-preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding basis of apportionment of expenses and incomes in profit or loss prior to incorporation
- All students should solve previous examination papers for practice

Reference Books:

1. Advanced Accountancy- Vol 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1&2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol 1&2 Sp Jain and Kl. Narang, Kalyani Publications
6. Advanced Accountancy- Vol 1&2 Shukla & Grewal , S.Chand Publications.

GOVERNMENT COLLEGE, [AUTONOMOUS] –RAJAMAHENDRAVARAM
(w.e.f.2023-24 Admitted Batch)
B.COM (GENERAL HONS) VIII SEMESTER
COURSE 22: ADVANCED FINANCIAL ACCOUNTING

Time: 2.1/2 Hours

Max. Marks: 50M

Part-A

Answer Any FIVE Questions

5x3=15M

1. Deficiency Account
2. Minimum Rent
3. What is meant by short workings?
4. Cum-interest and ex-interest
5. Rights issue
6. Independent Branch
7. Discuss goods in transit and cash in transit.
8. Advantages of Departmental Accounts

Part-B

Answer ALL Questions

5x7=35M

9. Distinguish between Statement of Affairs and Balance Sheet of an insolvent sole proprietor or Partnership firm.

(OR)

10. Shyam Mohan filed a petition in bankruptcy on 30th June. His books showed the following Balances:

	Rs.	Rs.
Cash in hand	10	
Fixtures and Fittings (estimated to produce Rs. 80)	250	
Stock-in-trade (estimated to produce Rs. 1,200)	1,800	
Sundry Creditors:		
Trade creditors		2,000
Bills payable		2,200
Sundry Debtors:		
Good	1,000	
Doubtful (expected to realise 50%)	2,000	
Bad	2,000	
	5,000	
Bank Overdraft		1,200
Capital		1,660
	7,060	7,060

Liability on bills discounted Rs. 500, expected to rank Rs. 100. His household furniture was valued at Rs. 250. He owned a house valued at Rs. 750, having a mortgage on it of Rs. 600 at 4%. Interest paid up to the preceding 31st December.

Preferential creditors amounted to Rs. 35 (included in sundry creditors) and Rs. 15 for rates on the house.

Prepare a Statement of Affairs and Deficiency Account.

11. What is Royalty ? Explain briefly who will pay the Royalty and how it is calculated.

(OR)

12. Sudheer took a lease of coal field from Sankar at a royalty of Rs. 2 per ton of coal raised. The minimum rent and the coal raised during 2000 to 2004 are as follows.

Years	Minimum Rent (Rs.)	Coal Raised (tones)
2000	3,500	1,500
2001	4,000	1,800
2002	4,500	1,900
2003	5,000	2,750
2004	5,000	2,600

The short workings of any year is recoverable out of the royalty of next two years. Give Journal entries in the books of sudheer.

13. Define Investment Accounts. Compute the cost of investments.

(OR)

14. On 01-04-2021, Mr. T. Shekharan purchases 5,000 equity shares of Rs. 100 each in V Ltd.

@ 120 each from a broker, who charged 2% brokerage. He incurred 50 paise per Rs. 100 as cost Of shares transfer stamps. On 31-01-2022 bonus was declared in the ratio of 1:2. Before and after The record date of bonus shares, the shares were quoted at Rs. 175 per share and Rs. 90 per share Respectively. On 31-03-2022, Mr. T. Shekharan sold bonus shares to a broker, who charged 2% brokerage.

Show the Investment Account in the books of T. Shekharan, who held the shares as Current Assets and closing value of investments shall be made at cost or market value whichever is lower.

15. Explain the debtors system and stock and debtors system.

(OR)

16. Vasavi Oils Ltd open a branch at Tanuku on 1-1-2021. Goods are invoiced at cost plus 33.1/3% which is the selling price. From the following particulars relating to 2021 ascertain the profit made by Tanuku Branch.

	Rs.
Goods sent to branch at selling price	45,000
Sales at branch - Cash	15,000
Credit	19,600
Cash received from debtors	15,400
Discount allowed to customers	200
Cash sent to branch for expenses	6,000
Goods returned by branch at invoice price	1,500
Stock on 31-12-2021 at invoice price	8,400
Petty cash at branch on 31-12-2021	90

17. How would you allocate the various types of expenses to various departments.

18. Trial Balance of Vedha as on 31-3-2022.

Particulars	Debit balances (Rs.)			Credit Balances (Rs.)		
	Dept. A	Dept. B	Total	Dept. A	Dept. B	Total
1-4-2021 Stock	7,000	5,000	12,000			
Sales				26,000	13,000	39,000
Purchases	10,000	8,000	18,000			
Sales Returns	400	600	1,000			
Wages	2,000	1,200	3,200			
Rent, Taxes			1,500			
General expenses			1,200			
Salaries			1,500			
Carriage on purchases			600			
			39,000			39,000

Stock on 31-3-2022 Dept. A Rs. 3,000, Dept. B Rs. 6,000. The space occupied by the two departments is equal. Devide expenses in the Ratio of 2:1 between the departments. Prepare departmental accounts for the year ending 31-3-2022.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822133

FINANCIAL REPORTING

Theory

Credits: 4

4 hrs/week

Course objectives:

To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

Learning outcomes:

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

Syllabus:

Unit 1: Financial Reporting:

Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit 2: Corporate Restructuring:

Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit 3: Consolidated Financial Statements of holding & subsidiary Companies:

Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit 4: Valuation of Shares:

Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

Unit 5: Corporate Financial Accounting:

Objectives scope role of corporate accountant, analysis & interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).

Practical components:

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.
- Students should analyse the overview of valuation of shares.

Reference Books

1. R.S.N. Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol1, S Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973.
4. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.
5. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers

GOVERNMENT COLLEGE, [AUTONOMOUS] –RAJAMAHENDRAVARAM

(w.e.f.2023-24 Admitted Batch)

B.COM (GENERAL HONS) VIII SEMESTER

COURSE22:FINANCIAL REPORTING

Time: 2.1/2 Hours

Max. Marks: 50M

Part-A

Answer Any FIVE Questions

5x3=15M

1. Corporate Reporting
2. Corporate Restructuring
3. Minority interest
4. pre-acquisition profit
5. Super Profit method
6. Need for valuation of share
7. Human Resources Accounting
8. Environmental Accounting

Part-B

ALL Questions

5x7=35M

9. Define Financial Reporting. What are the objectives and uses of Financial Reporting?

(OR)

10. What are the difficulties in Corporate Reporting?

11. What are the scope and modes of restructuring competitive advantage?

(OR)

12. Write about various types of corporate restructuring strategy.

13. Define Holding company. How to prepare consolidated balance sheet?

(OR)

14. A Ltd. holds 80% of the equity share capital of B Ltd. Which was acquired on 31st Dec.

2004 when the later company had a credit balance on profit and loss account of Rs. 15,000 and general reserve of Rs. 20,000. Stock held by A Ltd. include Rs. 5,000 for goods supplied by B Ltd. at a profit of 20% on selling price. From the following balance sheets prepare a consolidated balance sheet as at 31st December 2004.

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B. Ltd.
Share Capital(@10)	5,00,000	1,00,000	Freehold properties	2,30,000	20,000
Capital reserve	1,00,000	-	Furniture	15,500	3,000
General reserve	1,20,000	30,000	Investment 8,000 shares of B Ltd.	1,20,000	-
Profit & Loss a/c	40,000	10,000	Stocks	4,14,000	1,23,000
Creditors	1,49,700	36,000	Debtors	87,000	37,400
Bills payable	21,300	1,000	Cash	64,500	-
	9,31,000	1,84,400		9,31,000	1,84,400

15. Following particulars are available in respect of the business carried on by wise head.

- (a) Capital invested Rs. 50,000
- (b) Trading results : 2006 profit Rs. 12,200, 2007 profit Rs. 15,000, 2008 loss Rs. 2,000, 2009 profit Rs. 21,000.
- (c) Market rate of interest on investments 8%
- (d) Rate of risk return on capital invested in business 2%
- (e) Remuneration from alternative employment of the proprietor Rs. 3,600 per annum.

You are required to compute the value of goodwill on the basis of 3 years purchase of Super Profits of the business calculated on the average profit of the last 4 years.

(OR)

16. The Balance Sheet of Surya & Co Ltd. for the year ending 31-12-2019 was as follows.

Liabilities	Rs.	Assets	Rs.
Equity Share Capital (@ Rs. 10/- each)	8,00,000	Goodwill	1,00,000
Reserves & Surplus	1,50,000	Other Fixed Assets	12,00,000
10% Debentures	2,00,000	Current Assets	2,00,000
Creditors	2,00,000		
Provisions for Taxation	1,50,000		
	15,00,000		15,00,000

On the above date, an independent valuation of goodwill and other fixed assets was made at Rs. 1,50,000/- and Rs. 15,00,000 respectively. Current assets include debtors of Rs. 1,00,000/- out of which 15% as bad.

Calculate the value of Share by net asset method.

17. Write a detailed note on social reporting by corporate bodies in India.

(OR)

18. Write a note on recording and disclosure of Human Resource Accounting in Financial Statements.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822134

CORPORATE REPORTING

Theory

Credits: 4

4 hrs/week

Course objective:

To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

Learning outcomes:

- This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting.
- This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level.
- The course aims to enable the learner to analyze and evaluate the financial statements of both individual and group entities.
- To develop the learner’s critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant.
- Understanding of performance measurement and social reporting.

Syllabus:

Unit 1: Professional behavior:

Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices

Unit 2: Performance reporting:

Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

Unit3: Group accounting:

Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

Unit 4: The effect of changes in accounting standards:

The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

Unit 5: Measurement of performance:

Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

Practical components:

- All students should form into groups for group discussions on proposed standards their effect in accounting.
- Students should gain knowledge on different type of entities like SME also visit some SME to understand the procedure and requirements to start a SME.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should form into groups and discuss about the different adjustments in foreign transactions and entities, not-for-profit and public sector entities.

Reference Books

1. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
2. ACCA Advanced Financial Reporting, BPP Learning Media
3. Advanced Financial Reporting, ICAI
4. Corporate Financial reporting textbook by ICMAI latest edition
5. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with "A+" Grade)
(w.e.f. 2023-24 Admitted Batch)
IV Year B Com General (Honours), Semester-VIII
CORPORATE REPORTING
MODEL PAPER

Time: 2 ½ Hours

Marks: 50

SECTION -A

Answer Any FIVE of the following.

(5x3=15 Marks)

1. Professional behaviour
2. Corporate reporting
3. Non-current assets,
4. Small and medium-sized entities
5. Discontinued interests
6. Current reporting issues.
7. Suitable accounting policies
8. Entity reconstructions

SECTION - B

Answer ALL question

(5x7=35 Marks)

9. Explain the strengths and weaknesses of an Accounting framework ?

(Or)

10. Discuss the Ethical requirements of corporate reporting and the consequences of unethical behaviour?

11. What are the Financial instruments are discussed in Performance reporting?

(Or)

12. What are the requirements of Reporting in small and medium-sized entities (SME's) ?

13. Discuss about Group accounting including statements of cash flows?

(Or)

14. Write briefly about Foreign transactions and entities?

15. Explain The effect of changes in accounting standards on accounting systems?

(Or)

16. Explain the Analysis and interpretation of financial information?

17. Explain the concept of Environmental and social reporting?

(Or)

18. Convergence between national and international reporting standards?

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IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822135

BEHAVIOURAL FINANCE

Theory

Credits: 4

4 hrs/week

Course objective:

To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

Learning outcomes:

- To learn about basics of behavioural finance.
- To understand the expected utility theory and decisions making under risk and uncertainty
- To gain knowledge of behavioural factors and financial markets
- To learn behavioural corporate finance and corporate decisions
- To understand about decision making related to risks.

Syllabus:

Unit 1: Introduction to Behavioural finance:

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

Unit 2: Utility/ Preference Functions:

Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit 3: Behavioural Factors and Financial Markets:

The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.

Unit 4: Behavioural Corporate Finance:

Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making--External Factors

and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

Unit 5: Emotions and Decision:

Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Practical Components:

- Students should learn the concept of objectives of behavioural finance and investment decision cycle.
- Analyse the scope of expected utility theory and rational thought.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding market predictability and concept of limits of arbitrage model.
- Students should analyse the types of emotions and decision.

Reference Books

1. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Understanding Behavioral Finance by Ackert
3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
4. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
5. Handbook of Behavioral Finance – Brian R. Bruce
6. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
7. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15

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IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822136

STRATEGIC COST MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course objectives:

This basic objective of the course is to provide strategic cost information and Techniques and their application to ‘efficient and effective’ business decisions.

Learning outcomes:

- To understand about the cost drivers, concepts and their allocation and apportionment
- Evaluate various cost techniques and methods
- To gain knowledge regarding uniform costing and its objectives, pros and cons
- To familiarize about transfer pricing and its use
- To know the theory of constraints and problems regarding target costing.

Syllabus:

Unit 1: Introduction to Strategic Cost Management:

Basic Cost Concepts, Cost Drivers, Cost allocation and apportionment – Strategic Analysis and Strategic Cost Management.

Unit 2: Cost Management Systems:

Job Costing – Process Costing – Joint Products – Strategic Profitability Analysis – Pricing Decisions and Cost Management.

Unit-3: Uniform costing and inter firm comparison:

Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

Unit 4: Responsibility accounting and transfer price:

Meaning- significance – prerequisite- responsibility – responsibility centre and their types – advantages of responsibility accounting – Transfer price – transfer pricing methods.

Unit 5: Contemporary Cost Management:

Target Costing – Theory of Constraints – Life cycle Costing – Management Control and Strategic Performance Measurement.

Practical Components:

- Students should learn the concept of cost drivers so that it helps mostly in problem solving

- All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

Reference Books:

1. Jawaharlal, Cost Accounting, Tata McGraw Hill, Second Edition, 1999.
2. Nigam and Jai, Cost Accounting Principles and Practice, Prentice Hall of India Publishers, 2000.
3. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
4. 4.Herngren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003
5. Advanced cost accounting, J Made Gowda, Himalaya Publishing house.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)
IV Year B Com (General-Honors) – Semester – VIII
STRATEGIC COST MANAGEMENT
MODEL PAPER**

Time: 2 ½ Hours

Max. Marks: 50

SECTION-A

Answer any FIVE of the following

(5x3 = 15M)

1. Define cost allocation.
2. Mention the types of risks.
3. What is short term capital gains?
4. What are the various investment strategies?
5. Define annuities.
6. What is reverse mortgage?
7. Mention the various heads of incomes.
8. Define wealth Tax.

SECTION-B

Answer ALL the Questions.

(5x7 = 35M)

9. Explain the process of financial planning.
(OR)
10. Explain the concept of time value of money in single and series.
11. How to measure and manage the investment risk?
(OR)
12. How to choose the various sources of credit and its alternatives.
13. Evaluate the investment strategies in various stocks.
(OR)
14. Explain briefly about types of loans and their usage.
15. Explain the process of retirement planning.
(OR)
16. Explain the concept of mortgage and its types.
17. Explain the exemptions in Income tax applicable to various categories.
(OR)
18. Explain the need of estate planning and its various formats.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822137

FINANCIAL DERIVATIVES

Theory

Credits: 4

4 hrs/week

Course objective:

To introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation.

Learning outcomes:

- To gain knowledge about various instruments
- To learn about forward contracts and advantages, disadvantages
- To understand about future contracts, mechanics of future contracts, advantages and disadvantages
- To learn about historical uses of options and types of options
- Knowledge regarding financial swaps

Syllabus:

Unit 1: Introduction:

Meaning of Derivatives - Common Derivatives- Characteristics of Derivatives- Significance of Derivatives - Origin and Evolution of Derivatives – types of derivatives- Derivatives vs. Shares- Derivatives Markets-Growth and Functions- Traders in Derivatives Markets

Unit 2: Forward Contracts:

Meaning – Classification- Features- Advantages- Disadvantages-Pricing Forwards Contracts - Hedging with Forward Contracts Offsetting the Forward Position

Unit 3: Futures contracts:

Meaning -Nature - Characteristics - Significance - Types- Comparison between Futures and Badla - Mechanics of Futures Contracts- Advantages and Risks of Trading in Futures over Cash-Margin Requirements in Futures Trading- Settlement of Futures Position- Participants in Futures Markets

Unit 4: Options contracts:

Meaning - Historical Uses of Options - Types of Option- Participants in the Options Market – Regulatory Frameworks & Terminology - Options vs. Futures

Unit 5: Financial swaps:

Meaning –Nature-Evolution - Features – Types of swaps: Interest Rate Swaps-currency swaps-Debt Equity Swap- Commodity Swap –Equity Index Swaps

Practical components:

- Students should learn the meaning and characteristics of derivatives with reference to traders in derivatives market.
- Analyse the knowledge of forward contracts with advantages and disadvantages with reference to real time environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept of future contracts and option contracts.
- Students should analyse the meaning of financial swaps evolution and features.

Reference Books:

1. Financial Derivatives: Bishnupriya Mishra, Sathya Swaroop Debasish –Excel Books 2007
2. Financial Derivatives: S.L.Gupta –PHI publications
3. Fundamentals of Financial Derivatives: Prafulla Kumar Swain –Himalaya publications.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
(W.e.f. 2023-24 Admitted Batch)
IV Year B Com General (honours) Semester – VIII
Major 1:: FINANCIAL DERIVATIVES

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

I. Answer any Five of the Following Questions

1. financial derivative
- 2.Types of derivative
3. Forward contracts
4. Currency futures
5. Interest rate futures
6. option pricing
7. swap market.
8. Equity swap

SECTION –B

Answer ALL questions.

(5×7 = 35 Marks)

9. Explain the different types of financial derivative along with their features in brief?
(Or)
10. The role of derivatives market in India. Explain. ?
- 11.Explain the Classification of Forward Contract ?
(Or)
- 12.Meaning of forward Contract , Explain Advantages and Disadvantages?
13. Explain the structure of forward and future Contract?
(Or)
- 14 Explain the relationship between forward and futures prices with examples.?
15. Explain the terminologies used in option market? Describe the participants in the option market?
(Or)
16. What is the meaning of option? Discuss the types of option Contract ?
17. Explain the concept and nature of swaps.?
(Or)
18. What do you mean by equity Index swap? Explain its types and applications?

Blue print

Unit	Essay 7M	Short 3M
I	2	2
II	2	1
III	2	2
IV	2	1
V	2	2
Total Marks	35	15

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code:8122138

ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory

Credits: 4

4 hrs/week

Course objectives:

To familiarize and acquaint the student with various investment process and decisions to be made by managers based on different approaches.

Learning outcomes:

- Understand various costing systems and management systems
- Analyse and provide recommendations to improve the operations of organisations through the application of Capital investment process
- Evaluate the costs and benefits and make the organisation to take the right decision on investment
- Familiarize different elements of cost of capital and valuation of cost of equity, debt, retained earnings and calculation of weighted average cost of capital.
- Gain knowledge about return on investment, EVA concept and performance budgeting.

Syllabus:

Unit 1: Management Accounting:

Nature – Scope and functions – Role of management accountant - -cost concepts and classification – variable costing and absorption costing – Emerging costing approaches – life cycle costing – quality costing –Kaizen costing – throughput costing –back flush costing – activity based costing – Introduction – concepts – cost drivers and cost pools – step to develop ABC system – ABC system and corporate strategy.

Unit 2: Capital Investment process:

Investment appraisal methods – Payback periods- ARR – Time adjusted methods – Discounted payback period – NPV – IRR – PI –TV Method – Capital Rationing –Risk analysis – Decision Tree Approach – Sensitivity analysis – other statistical analysis.

Unit 3: CVP Analysis and Decision making:

Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,

Unit 4: Cost of capital:

Concept –Relevance –Elements of cost of capital – cost of equity – cost of debt – cost of retained earnings – calculation of weighted average cost of capital – cost control and cost techniques – value engineering.

Unit 5: Performance Measurement:

Financial and Non-Financial Measurement – Performance –Return on investment – Residual income – EVA concept – Measurement – Balanced score card –concept – objectives – multiple score card measures- new horizons in management control – transfer pricing – responsibility accounting – performance budgeting – ZBB – Social cost –Benefit analysis

Practical Components:

- All students should gain knowledge on quality costing and Kaizen costing, also emerging costing approaches.
- Students should gain knowledge on different types of capital investment process by solving each problem in all the methods.
- All students should solve previous examination papers for practice.
- Students should analyse the different decisions of management regarding CVP analysis.

Reference Books

1. Murphy, Managerial Accounting.
2. Man Mohan & Goyal, Principles of Management Accounting..
3. Welsch, Budgeting, Profit Planning and Control..

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
(w.e.f. 2023-24 Admitted Batch)
IV Year B.com General (Honours)
Semester VIII
COURSE 25:
ACCOUNTING FOR MANAGERIAL DECISION MAKING

MODEL PAPER

Time: 2 ½ Hours.

Max Marks: 50

SECTION – A

Answer any FIVE of the following.

(5×3 = 15Marks)

1. Management Accounting
2. Role of management accountant
3. PI
4. Kaizen costing
5. Lease
6. CVP Analysis
7. Cost of Capital
8. ZBB

SECTION –B

Answer ALL questions.

(5×7 = 35Marks)

9. Explain Nature , Scope and functions of Management Accounting.

OR

10. Explain the cost concepts and classification.

11. Discuss the Investment appraisal methods

OR

12. Compute the (I) net present value and (II) internal rate of return of the following capital budgeting projects. The firm's required rate of return is 12 percent.

Year	Project A	Project B
0	50k	45k
1	20k	42k
2	15k	30k
3	30k	5k

13. What are the Managerial applications of CVP Analysis?

OR

14. Explain the Alternative methods of production.

OR

15. Calculate WACC

In US \$	Company A	Company B
Market Value of Equity (E)	300000	500000
Market Value of Debt (D)	200000	100000
Cost of Equity (Re)	4%	5%
<u>Cost of Debt</u> (Rd)	6%	7%
Tax Rate (Tax)	35%	35%

OR
16. Explain Concept and Elements of cost of capital.
17. Explain the Financial and Non-Financial Measure

ment.

OR

18. Explain EVA concept and new horizons in management control.

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Management Accounting	2	2
II	Capital Investment process	2	2
III	CVP Analysis and Decision making	2	2
IV	Cost of capital	2	1
V	Performance Measurement	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)
IV Year B Com General (Honours), Semester-VIII
(W.e.f. 2023-24 Admitted Batch)**

Programme code: 221

Course code: 822139

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course objective:

To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Learning outcomes:

After completion of the course, the student is able to

- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

Syllabus:

Unit 1: Concept of Investment:

Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.

Unit 2: Return and Risk:

Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

Unit 3: Fundamental Analysis of Stocks:

Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.

Unit 4: Technical Analysis:

Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

Unit 5: Elements of Portfolio Management:

Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen’s Model for PF Evaluation – Portfolio Revision.

Practical components:

- Students should learn the concept of investment also differences between investment and speculation, sources of investment information.
- Analyse the measurement of security returns and types of security risks
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept and forms of market efficiency
- Students should analyse the elements of portfolio management.

Reference Books:

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt. Limited.

GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM

(Re-Accredited by NAAC with 'A+' Grade)

B. COM - SEMESTER VIII

(From the Admitted Batch (2023-2024))

MODEL QUESTION PAPER

COURSE 16: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time: 2¹/₂ hrs

Max Marks: 50

SECTION - A

Answer any **FIVE** of the following

5X3=15 M

1. Speculation
2. Secondary Market
3. Systematic Risk
4. Industry Analysis
5. Equity Shares
6. Fundamental Analysis
7. Performance Evaluation
8. CAPM

SECTION – B

Answer the following

5X7=35 M

9. Define investment. What are the characteristics of investment?

(OR)

10. Describe the characteristics of the security market.

11. Define risk and distinguish between systematic and unsystematic risk.

(OR)

12. A stock costing Rs. 100 pays no dividends. The possible prices that the stock might sell for at year-end and the probability of each are:

Year-end Price (Rs.)	Probability
90	0.1
95	0.2
100	0.4
110	0.2
115	0.1

- a. What is the expected return on the stock?
- b. What is the standard deviation of the expected return?

13. Why is industry analysis important in security valuation? Bring out the important considerations in industry analysis.

(OR)

14. What are the significant factors to be considered for Company Analysis?

15.

Technical analysts believe that one can use past price changes to predict future price changes. How do they justify this belief?

(OR)

16. What sequence of events might bring about an 'efficient market'?

17. Use the Sharpe Index Model to select the best combination of securities for a portfolio. The risk free rate is 5% and market standard deviation is 20%.

Security	S1	S2	S3	S4	S5
Risk (Beta)	1.5	1.2	1.3	1.4	0.85
Return	12%	15%	10%	16%	8%
Error	20%	15%	12%	24%	22%

(OR)

18. State

the modern approach in the construction of the portfolio.