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**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHENDRAVARAM**

**CBCS/Semester System**

**(W.e.f. 2016-17 Admitted Batch)**

**I Semester Syllabus**

**B.COM. (General & Computer Applications)**

**Accounting-I**

**Unit-I – Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

**Unit-II: Trail Balance and Rectification of Errors:**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

**Unit-III: Bank Reconciliation Statement:**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

**Unit-IV: Bills of Exchange**

Meaning of Bill – Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

**Unit -V: Final Accounts:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

**Reference Books**

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

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**CBCS/Semester System**

**(W.e.f. 2016-17 Admitted Batch)**

**B.COM. (General & Computer Applications)**

**I Semester Syllabus**

**DSC 2 A - Business Organization & Management**

**Unit-I: Introduction:** Concepts of Business, Trade, Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

**Unit-II: Forms of Business Organizations:** Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society; Choice of Form of Organization. Government - Business Interface; Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs).

**Unit-III: Joint Stock Company:** Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents - Companies Act, 2013.

**Unit-IV: Management and Organization:** Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

**Unit-V: Functional Areas of Management:** Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Objectives; Sources and Forms of Funds – Human Resource Management: Functions.

**Suggested Readings:**

1. Kaul, V.K., *Business Organization and Management*, Pearson Education, New Delhi.
2. Chhabra, T.N., *Business Organization and Management*, Sun India Publications, New Delhi.
3. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
4. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; *Organization and Management*, Cengage Learning.
6. Allen, L.A., *Management and Organization*; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, *Business Organization - Kalyani Publications*.
8. C.B.Guptha, *Industrial Organization and Management*, Sultan Chand.
9. Y.K.Bushan, *Business organization and Management*, Sultan Chand.
10. Sherlekar, *Business Organization and Management*, Himalaya Publications.

ADIKAVI NANNAYA UNIVERSITY  
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CBCS / Semester System  
(W.e.f 2016-2017 Admitted Batch)  
B.Sc. Computer Science, B.A., B.Com.  
(Computer Applications) & B C A  
I Semester Syllabus  
**COMPUTER FUNDAMENTALS AND PHOTOSHOP**

**UNIT-I:**

**Introduction to computers:** Characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations.

**Number systems:** working with binary, octal, decimal and Hexa decimal numbering system.

**UNIT-II:**

**Input and Output devices:** Keyboard and mouse, inputting data in other ways, Pointing Devices, Handheld Devices, Optical Devices, Audio-Visual Input Devices. Output Devices: Monitors, Projectors, Speakers, Printers, Plotters.

**Types of Software:** system software, Application software, commercial, open source, domain and free ware software.

**Memories:** Primary, Secondary and cache memory. Secondary Storage Devices: Magnetic Tapes, Floppy Disks, Hard Disks.

**Windows basics:** Start menu, icons, MSWindows-Desktop, My Computer, My Documents, Pictures, Music, Videos, Recycle Bin, and Task Bar - Control Panel.

**Unit –III**

**Introduction to Adobe photoshop:** Getting started with photoshop, creating and saving a document in photoshop, page layout and back ground, photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, paletts, tool box,screen modes, saving files, reverting files, closing files.

**Unit –IV**

**Images:** working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids- Cropping & Straightening an Image, image backgrounds, making selections.

**Working with tool box:** working with pen tool, save and load selection-working with erasers-working with text and brushes-Colour manipulations: colour modes- Levels – Curves - Seeing Colour accurately -

Patch tool – Cropping-Reading your palettes - Dust and scratches- Advanced Retouching- smoothing skin.

### **Unit-V**

**Layers:** Working with layers- layer styles- opacity-adjustment layers

**Filters:** The filter menu, Working with filters- Editing your photo shoot, presentation –how to create adds, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Menus: purpose of menus – new file- open file- print file – copying data – cut data- paste data- saving custom shape- working with modes- define brushes.

### **Reference Books:**

1. Fundamentals of Computers by Reema Thareja from Oxford University Press
2. Adobe Photoshop Class Room in a Book by Adobe Creative Team.
3. Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016 by David Maxwell.

**PRACTICAL SYLLABUS  
PHOTOSHOP**

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1. Create your Visiting card
2. Create Cover page for any text book
3. Create a Paper add for advertising of any commercial agency
4. Design a Passport photo
5. Create a Pamphlet for any program to be conducted by an organization
6. Create Broacher for you college
7. Create Titles for any forthcoming film
8. Custom shapes creation
9. Create a Web template for your college
10. Convert color photo to black and white photo
11. Enhance and reduce the given Image size
12. Background changes
13. Design Box package cover
14. Design Texture and patterns
15. Filter effects & Eraser effects

ADIKAVI NANNAYA UNIVERSITY  
CBCS/SEMESTER SYSTEM  
II SEMESTER : B.Com/B.Com(CA)  
w.e.from 2016-17 admitted batch

Semester - II

Accounting-II

w.e.f 2016-17 A.13

**Unit-I: Depreciation**

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

**Unit-II: Provisions and Reserves**

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

**Unit-III: Consignment Accounts**

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

**Unit-IV: Joint Venture Accounts**

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

**Unit-V: Non Trading Organizations**

Differences between Trade and Non Trade Organizations in Accounting Treatment – Income and Expenditure Account and Receipts and Payment Account with Balance Sheet (Problems).

**Reference Books:**

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

1 C. Satyadevi



ADIKAVI NANNAYA UNIVERSITY  
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SEMESTER-II: B.COM Computer Applications  
for 2016-17 admitted batch

**DSC 2 B - BUSINESS ECONOMICS**

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

**Unit-II- Demand Analysis:** Definition - Determinants of Demand — Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of Demand – Total outlay Method – Point Method – Arc Method.

**Unit – III: Cost and Revenue Analysis**

Classification of Costs – Total - Average – Marginal; Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue - Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Cobb-Douglas Production Function.

**Unit-IV: Market Structure:** Concept of Market - Market structure - Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly – Distinction between Perfect competition and Monopoly - Monopolistic Competition - Characteristics - Product differentiation - Oligopoly - characteristics - Price rigidity - Kinked Demand Curve.

**Unit-V: National Income And Economic Systems:** National Income - Measurement - GDP - Growth Rates - Problems in Assessment - Economic Systems - Socialism - Mixed Economic System - Free Market Economy - Economic liberalization, Privatization, Globalization - Free Trade -Agreements - Trade cycles - Phases - International Trade - Balance of payments.

**References:**

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



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**CBCS/SEMESTER SYSTEM**  
**SEMESTER-II: COMMON FOR BA (CA)/B.COM (CA)**  
**(W.E.FROM 2016-17 admitted batch)**

**DSC 3B: ENTERPRISE RESOURCE PLANNING**

Unit-I: Introduction to ERP: Overview -Benefits of ERP -ERP and Related Technologies -Business Process Reengineering - Data Warehousing - Data Mining -On-line Analytical Processing -Supply Chain Management.

Unit-II: ERP Implementation: Implementation Life Cycle -Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users-Contracts-Project Management and Monitoring.

Unit-III: Business Modules: Business Modules in an ERP Package-Finance Manufacturing-HumanResource-Plant Maintenance-Materials Management -Quality Management-Sales and Distribution.

Unit-IV: ERP Market - ERP Market Place - SAP AG - PeopleSoft-Baan Company -OracleCorporation.

Unit-V: ERPPresent and Future: ERP and E-Commerce-ERP and Internet-Future Directions in ERP.

Reference Books:

1. Alexis Leon, "ERP Demystified", Tata McGraw Hill, 1999.
2. Joseph A. Brady, Ellen F. Monk, BretJ. Wangner, "Concepts in Enterprise Resource Planning" , Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K .Venkata Krishnan, "Enterprise Resource Planning - concepts and Planning", Prentice Hall, 1998.
4. Jose Antonio Femandz, " The SAP R /3 Hand book", Tata McGraw Hill

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**CBCS/Semester System**

**(From 2015-16 Admitted Batch)**

**B.COM. (General & Vocational)**

**III Semester Syllabus**

**DSC 1 C - Corporate Accounting**

**Unit-I:**

**Accounting for Share Capital** - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

**Unit-II:**

**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

**Unit –III:**

**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

**UNIT – IV:**

**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

**Unit –V**

**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

**Reference Books:**

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

# ADIKAVI NANNAYA UNIVERSITY

## RAJAMAHENDRAVARAM

CBCS / Semester System

(From 2015-16 Admitted Batch)

B.COM. (General & Vocational)

### III Semester Syllabus

#### DSC 2C - Business Statistics

##### **Unit 1: Introduction to Statistics:**

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

##### **Unit 2: Measures of Central Tendency:**

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

##### **Unit 3: Measures of dispersion and Skewness:**

Properties of dispersion – Range - Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

##### **Unit 4: Measures of Relation:**

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations- Interpretation of Regression Co-efficient.

##### **Unit 5: Analysis of Time Series & Index Numbers:**

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers- Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers – Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

##### **Suggested Readings:**

- |  |                               |
|--|-------------------------------|
| 1. Business Statistics                         | Reddy, C.R Deep Publications. |
| 2. Statistics-Problems and Solutions           | Kapoor V.K.                   |
| 3. Fundamentals of Statistics                  | Elhance.D.N                   |
| 4. Statistical Methods                         | Gupta S.P                     |
| 5. Statistics                                  | Gupta B.N.                    |
| 6. Fundamentals of Statistics                  | Gupta S.C                     |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K     |
| 8. Business Statistics                         | J.K.Sharma                    |
| 9. Business Statistics                         | Bharat Jhunhunwala            |

**ADIKAVI NANNAYA UNIVERSITY : RAJAMAHEDNRAVARAM**  
**CBCS SEMESTER SYSTEM**  
**III SEMESTER : OFFICE AUTOMATION TOOLS**  
**COMMON FOR B.A(CA) and B.Com (CA)**  
**w.e. from 2016-17 Admitted Batch**

**Unit- I: MS-Excel:** features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

**Unit-II: Formatting options:** Different formatting options, change row height, formulae and functions, excel names. Functions: Meaning and advantages of functions, different types of functions available in Excel, financial functions, date and time, engineering, statistical, math and trig, logical, text, information, look up and reference functions, operators in excel, Database functions.

**Unit-III: Charts:** Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis Macro; Meaning and advantages of Macros, creation, editing and deletion of macros Creating a macro, how to run, how to delete a macro.

**Unit-IV: MS Access:** Creating a Simple Database and Tables: Features of Ms-Access, Creating a Database, Parts of Access, Data Types and properties, adding, deleting fields, renaming the fields in a table. Tables: table creation using design view, table wizard, data sheet view, import table, link table. Forms: The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

**Unit- V: Finding, Sorting and Displaying Data:** Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multilevel sorts, Finding incomplete matches, showing All records after a Query, saving queries Crosstab Queries. **Printing Reports:** Simple table. Form and Database Printing, Defining advanced Reports, Manual Reporting, Properties in Reports, Saving Reports. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

Reference Books:

1. Ron Mansfield, Workirfg in Microsoft Office, Tlala McGraw Htll(200S)
2. Ed Bott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office, 4.Microsoft Office, BPB Publications

**DSC 1D - Banking Theory & Practice**

**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems**

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

**Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

**Unit-IV: Banker and Customer**

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer -

**Unit-V: Collecting Banker and Paying Banker**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

**Books for Reference**

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

ADIKAVI NANNAYA UNIVERSITY  
CBCS/SEMESTER SYSTEM  
IV SEMESTER : B.COM GENERAL  
W.E.F 2015-16 ADMITTED BATCH  
**BUSINESS LAWS**

**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 and Acceptance**

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**

Contract of sale - Sale and agreement to sell - Implied conditions and warranties - Rights of unpaid vendor.

**Unit-V: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.**

**References: /**

1. J. Jay^sahlcarr, Business Laws, Margham Publication. Chennai-17
2. .Ktfpoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers



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B.COM COMPUTER APPLICATIONS  
W..E.FROM 2016-17 ADMITTED BATCH  
**DSC 3D Business Analytics**

Unit-I: **Introduction** - Business Analytics Life Cycle - Business Analytics Process - Data concepts - Data exploration & visualization - Business Analytics as Solution for Business Challenges -

Unit-II: **Automated Data Analysis:** Tabulation and Cross Tabulation of Data: Univariate, Bivariate and Multivariate Data Analysis – ANOVA.

Unit-III: **Hypothesis Testing:** Type 1 & 2 errors - T-test, ANOVA, Chi-Square and correlation - Linear Regression Analysis - Logistic Regression - Cluster Analysis - Market Basket Analysis.

Unit-IV: **Business Data Management:** Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Creating Data Marts – Data Integration – OLTP and OLAP.

Unit-V: **SPSS Packages** – Applications and Case Studies.

**Suggested Books:**

1. Gupta S.P. “Statistical Methods”, Sultan Chand, New Delhi, 2010.
2. K.V. Rao, “Research Methodology in Commerce and Management”, Sterling Publishers, New Delhi, 2012.
3. T.S. Wilkinson & P.L. Bhandarkar, “Methodology and Techniques of Social Research”, 2010.
4. Richard A.Johnson & Dean W.Wichern, “Applied Multivariate Statistical Analysis”, Prentice Hall International Inc., 2007.
5. R.N Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley India Publication.
6. Pang-Ning Tan, Michael Steinbach & Vipin Kumar, “Introduction to Data Mining”, Pearson, 2009.
7. Alex Berson, Stephen Smith & Kurt Thearling, “Building Data Mining Application for CRM”, Tata McGraw Hill, New Delhi, 2000.

**ADIKAVI NANNAYA UNIVERSITY**  
**B.Com. (Vocational)**  
**Revised Common Framework of CBCS for Colleges in Andhra Pradesh**  
**(A.P. State Council of Higher Education)**

**Semester – V**

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam*</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
1.	Skill Based Course SBC E	5.1 Business Leadership	50	---	50	2	2
2.	DSC 1 E	5.2 Cost Accounting	100	25	75	5	4
3.	DSC 2 E	5.3 Taxation	100	25	75	5	4
4.	DSC 3 E	5.4 Commercial Geography	100	25	75	5	4
5.	Elective-DSC 1F/Inter-disp.	5.5 Programming in C	100	25	75	5	4
6.	Elective-DSC 2F /Inter-disp.	5.6 Data Base Management System	100	25	75	5	4
7.	Elective-DSC 3F/Inter-disp.	5.7 Web Technology	100	25	75	5	4
<b>Total</b>			<b>650</b>	<b>125</b>	<b>525</b>	<b>27</b>	<b>26</b>

## **SBC E 5.1 Business Leadership**

**Unit-I: Introductory:** Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

**Unit-II: Decision-Making and Leadership:** Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

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

### **References:**

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

## DSC - 1E 5.2 Cost Accounting

**Unit-I:Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

**Unit -V: Costing Techniques:** Marginal Costing – Standard costing – Variance Analysis (including problems).

### References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – 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.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

Unit-I: **Introduction:** Objectives - Principles of Taxation - Brief History - Basic Concepts; Capital and Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.

Unit-II: **Good and Service Tax** and its fundamentals

Unit-III: **Computation of income under different heads:** Income from Salary; Income from House Property; Income from Business/Profession, Charges Deemed Profits to Tax; Deductions u/s 80C to 80U - Income from Capital Gains; Income from Other Sources (simples problems).

Unit-IV: **Taxation System in India:** Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-V: **Tax Planning:** Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income Tax Authorities.

**References:**

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

## **DSC 3E 5.4 Commercial Geography**

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

### **References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company



## DSC 1F 5.5 - Programming IN C

**Unit- I: Introduction to Algorithms and Programming Languages:** Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts. **Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples – Type Conversion and Type Casting

**Unit-II: Decision Control and Looping Statements:** Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement

**Unit- III: Functions:** Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function

**Unit- IV: Arrays:** Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays, **Strings:** Introduction String and Character functions

**Unit-V: Pointers:** Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – - Passing Arguments to Functions using Pointer – Pointer and Arrays – Passing Array to Function. **Structure, Union, and Enumerated Data Types:** Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions – Enumerated Data Types.

### Reference Books:

1. Reema Thareja, Introduction to C programming, Oxford University Press.
2. E Balagurusamy, Computing Fundamentals & C Programming – Tata McGraw-Hill, 2008.
3. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
4. Henry Mulish & Hubert L.Coo Reema Thareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House,1996.

## **DSC 2F 5.6 - Database Management System**

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

**Unit-II:** File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD’S Rules, Relational Data Model , Concept of ,Relational Integrity.

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

**Unit -V: PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements ,Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control ,Cursors , Steps to Create a Cursor , Procedure, Function ,Packages ,Exceptions Handling, Database Triggers, Types of Triggers.

### **Reference Books:**

1. Paneerselvam: Database Management Systems, PHI.
3. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
4. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
5. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
6. MARTIN, Database Management – Prentice Hall of India, New Delhi.
7. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
8. Korth, Database Management systems.
9. Navathe, Database Management systems.
10. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems

## **DSC 3F 5.7 - Web Technology**

**Unit-I: Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Unit-II: Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

**Unit-III: Introduction to JavaScript:** What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

**Unit-IV: Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

**Unit-V: DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

### **References:**

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.

**ADIKAVI NANNAYA UNIVERSITY**  
**B.Com. (Vocational)**  
**Revised Common Framework of CBCS for Colleges in Andhra Pradesh**  
**(A.P. State Council of Higher Education)**

**Semester – VI**

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
1.	Skill Based Course SBC G	6.1 Event Management	50	---	50	2	2
2.	DSC 1 G	6.2 Marketing	100	25	75	5	4
3.	DSC 2 G	6.3 Auditing	100	25	75	5	4
4.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
5.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	6.5 Tally with GST Applications	100	25	75	5	4
6.	Elective-DSC 2H/Inter-disp./Gen. Elec.	6.6 e-Commerce	100	25	75	5	4
7.	Elective-DSC 3H/Inter-disp./Gen. Elec.	6.7 Project	100	-	100	-	4
<b>Total</b>			<b>650</b>	<b>125</b>	<b>525</b>	<b>27</b>	<b>26</b>
<b>Grand Total</b>			<b>3600</b>				<b>138</b>

## **BS G 6.1 Event Management**

**Unit-I: Event Concept:** Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

**Unit-II: Outdoor Events:** Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

**Unit-III: Celebrity Events:** Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

### **References:**

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews.
6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

## **DSC 1 G 6.2 Marketing**

**Unit-I: Introduction:** Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**Unit-II: Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

**Unit-IV: Pricing Decision:** Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

### **References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan



## **DSC 2G 6.3 Auditing**

**Unit-I: Auditing:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

### **References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

## **DSC 3G 6.4 Management Accounting**

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

**Unit–II: Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

**Unit–III: Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

**Unit–IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit–V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

### **References:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

**Adikavi Nannaya University**

CBCS

B.Com VI Semester

**Tally with GST Applications**

(common for B.Com(V/CA) and B.Com (G) with Computer Applications Elective)

**Unit – I:** Introduction to GST, Difference between GST and VAT, Taxes subsumed under GST, Exempt from GST, Components of GST, GST Registration, Benefits of GST.

**Unit – II:** GST Transition, GST Rates, Ledgers, Ledger Creation – Single and multiple Ledgers, Altering Ledgers, configure Stock Ledger, GST rate allocation to stocks.

**Unit – III:** GST Invoices – Creating New Voucher types, customizing the Existing voucher types with applicable GST rates, Alteration of vouchers, deletion of vouchers, Input tax credit on purchase vouchers.

**Unit – IV:** GST Returns – Regular Monthly filing returnss, Composition Quarterly filing returns, Generation of Returns Form GSTR-1, Form GSTR-2 and Form GSTR-3

**Unit – V:** Payment of GST taxes online, Reverse Charge Mechanism, Records to be maintained

1. C. Satyadev
2. J. Saval 28/10/17
3. Beval
4. N. Chelva 28/10/17

## **DSC 2H 6.6 - e-Commerce**

**Unit-I: Introduction to E-Commerce:** Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

**Unit-II: Business-to-Business Electronic Commerce:** Characteristics of B2B EC, Models of B2B EC, Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

**Unit-III: Internet and Extranet :** Automotive Network Exchange, Largest Extranet, Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

**Unit-IV: Public Policy:** From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

**Unit-V: Infrastructure For EC :** Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

### **Reference Books**

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
3. E Business by Jonathan Reynolds from Oxford University Press.
4. Efram Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.
5. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
6. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
7. Soka, From EDI to Electronic Commerce, McGraw Hill.

## **DSC 3H 6.7 - Project**

### **Evaluation of Project Work: (External Evaluation)**

50 % marks for Record

25% marks calculation of tax on computer system

25% marks for Viva-voce