

DEPARTMENT OF COMMERCE
GOVT. COLLEGE FOR MEN (A), KADAPA
B.COM (G, CA & BIFS) 3RD SEMESTER - PROGRAMME STRUCTURE
(W.E.F. ACADEMIC YEAR 2021-22)

S. No.	Sem	Course Code	Name of the course	Hours per Week	Credits	Marks		
						Internal	Sem End	Total
1.	3		English	4	3	40	60	100
2.	3		Second Language	4	3	40	60	100
3	3		Life Skill Course- Environmental Education	2	2	-	50	50
4	3		Life Skill Course - Personality Development and Leadership	2	2	-	50	50
5	3	COMSD C 21301	Skill Development Course - Retailing	2	2	-	50	50
6	3	COM 21301	Advanced Accounting (G, CA & BIFS)	5	4	40	60	100
7	3	COM 21302	Business Statistics (G, CA & BIFS)	5	4	40	60	100
8	3	COM 21303 - A	Marketing (Only for General)	5	4	40	60	100
8	3	COM 21303- B	Insurance and Risk Management (Only for BIFS)	5	4	40	60	100
8	3		Computer Course (Only for CA)	5	4	40	60	100
			Total	29	24	200	450	650

DEPARTMENT OF COMMERCE

**GOVT. COLLEGE FOR MEN (A), KADAPA
B.COM (G, CA & BIFS) 4th SEMESTER –
PROGRAMME STRUCTURE
(W.E.F. ACADEMIC YEAR 2021-22)**

S.No	Sem	Course Code	Name of the course	Hours per Week	Credits	Marks		
						Internal	Sem End	Total
1.	4	COM 21401	Corporate Accounting (General, CA & BIFS)	5	4	40	60	100
2.	4	COM 21402	Cost and Management Accounting (General, CA & BIFS)	5	4	40	60	100
3.	4	COM 21403	Income Tax (General, CA & BIFS)	5	4	40	60	100
4.	4	COM 21404	Business Law (General, CA & BIFS)	5	4	40	60	100
5.	4	COM 21405	Auditing (General, CA & BIFS)	5	4	40	60	100
6.	4	COM 21406-A	Goods and Service Tax (Only for General)	5	4	40	60	100
6	4	COM 21406-B	Financial Services (Only for BIFS)	5	4	40	60	100
6.	4		Computer Course (Only for CA)	5	4	40	60	100
			Total	30	24	240	360	600

B.Com (General, Computer Application & BIFS)

III SEMESTER

Syllabus (w.e.f. 2021-22)

GOVT. COLLEGE FOR MEN (A), KADAPA
DEPARTMENT OF COMMERCE
SYLLABUS OF COMMERCE
II Year B Com (Gen, BIFS & CA)– Semester – III
(w.e.f. 2021-22)

Course: COM21301:Advanced Accounting

Learning-Outcomes:

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

Understand the concept of Non-profit organisations and its accounting process

Comprehend the concept of single-entry system and preparation of statement of affairs

Familiarize with the legal formalities at the time of dissolution of the firm

Prepare financial statements for partnership firm on dissolution of the firm.

Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Syllabus

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

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

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

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

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

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, 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.

Suggested Co-Curricular Activities:

Quiz Programs

Problem Solving exercises

Co-operative learning

Seminar

Visit a single-entry firm, collect data and Creation of Trial Balance of the firm

Visit Non-profit organization and collect financial statements

Critical analysis of rate of interest on hire purchase schemes

Visit a partnership firm and collect partnership deed

Debate on Garner v/s Murray rule in India and outside India

Group Discussions on problems relating to topics covered by syllabus

Examinations (Scheduled and surprise tests) on all units

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DEPARTMENT OF COMMERCE
SYLLABUS OF COMMERCE
II Year B Com (Gen, BIFS & CA)– Semester – III
(w.e.f. 2021-22)

Course COM21302: Business Statistics

Learning Outcomes:

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

Understand the importance of Statistics in real life

Formulate complete, concise, and correct mathematical proofs.

Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.

Build and assess data-based models.

Learn and apply the statistical tools in day life.

Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

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

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

Unit 3: Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - -Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

Unit 4: Skewness and Kurtosis: Measures of Skewness: Absolute and Relative measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

Unit 5: Measures of Relation: Meaning and use of Correlation – Types of Correlation -Karl Pearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

References:

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

Suggested Co-Curricular Activities

Student Seminars, Quiz

Problem Solving Exercises

Observe Live Population Clocks – India and world

Collection of statistical data of village/town, District, State, Nation

Participate in Crop Cutting Experiments at villages

Percentiles in CET exams

Practice Statistical Functions in MS Excel

Draw diagrams and Graphs in MS Excel

Use statistical tools in real life like class/college results, local production etc

Prepare questionnaire and schedule

Application of averages in everyday life

Examinations (Scheduled and surprise tests)

Any similar activities with imaginative thinking beyond the prescribed syllabus

GOVT. COLLEGE FOR MEN (A), KADAPA
DEPARTMENT OF COMMERCE
SYLLABUS OF COMMERCE

II Year B Com (ONLY GENERAL) Semester III
(w.e.f. 2021-22)

Course : COM21303-A: Marketing

Learning Outcomes:

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

Develop an idea about marketing and marketing environment.

Understand the consumer behaviour and market segmentation process.

Comprehend the product life cycle and product line decisions.

Know the process of packaging and labeling to attract the customers.

Formulate new marketing strategies for a specific new product.

Develop new product line and sales promotion techniques for a given product.

Design and develop new advertisements to given products.

Syllabus:

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

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

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

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

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

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

Suggested Co-Curricular Activities:

Quiz programs

Seminars

Practice of Terminology of Marketing

Guest lectures on various topics by marketing agents,

Observing consumer behaviour on field trips to local markets

Visit a manufacturing industry/firm for product manufacturing process

Showing Graphs on Pricing decisions

Analyse the advertisements

Product demonstration by the student

Conducting the survey on middle man in marketing process

Making a advertisement

Examinations (Scheduled and surprise tests)

GOVT. COLLEGE FOR MEN (A), KADAPA

DEPARTMENT OF COMMERCE

SYLLABUS OF COMMERCE

II Year B Com (Only for BIFS)– Semester – III

(w.e.f. 2021-22)

COM21303-B : INSURANCE AND RISK MANAGEMENT

Learning Outcomes:

- a) To acquaint the student with the basic knowledge of the principles of Insurance and risk management,
- b) To get awareness on regulations of insurance business in competitive world.
- c) To gain knowledge in financial and legal aspects of insurance management
- d) To have awareness on regulation and various policies of insurance and
- e) To get exposure to insurance business so as to work with the system

UNIT-I: Introduction and Scope of Insurance:

Historical perspective, Conceptual Framework, Meaning, Nature, Advantages and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Fundamental principles of insurance- Indian Insurance Sector

UNIT-II: Insurance Policies:

Kinds of Life Insurance Policies-ULIPs- Types of General Insurance – Policies of General Insurance- General Insurance Act-Motor, Fire Marine and Agricultural Insurance and other insurances - Operation of Insurance Companies in India

UNIT-III: Risk and Insurance

Concept of Risk- Types of Risks- Risk Management objectives and Importance-Tools of Risk Management- Role of Actuaries- Product framing, Underwriting guidelines, Re-insurance, Preparation of Insurance Documents, Policy Conditions.

UNIT-IV: Financial Aspects of Insurance Management

Role of Financial Institutions, Insurance Companies, Financial Market, Structure and functions, Important Life Insurance Products and General Insurance Products, Determination of Premiums and Bonuses, Distribution Channels of Insurance - Reforms in Indian Insurance Industry

UNIT-V: Insurance Laws and Regulations

Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999 and IRDA (Insurance Regulatory Development Authority) Regulations. Ombudsman Scheme. Code of Conduct in Advertising, Financial Planning and Taxation, Tax Benefits under Life Insurance Policies

Reference Books:

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)
2. Life Insurance - Institute of Insurance, Mumbai
3. General Insurance - Institute of Insurance, Mumbai
4. Sharma R.S. - Insurance : Principles and Practice, 1960 Vora Bombay

Skill Development Course (Commerce Stream)
B.Com (G, CA & BIFS)
III Semester
Syllabus
(w.e.f. 2021-22)

Govt.College for Men(A), kadapa
IIB.Com (G,CA & BIFS) Semester-III
Course: Skill Development Course
Name of the paper:COMSDC21301: Retailing

Total 30hrs (02hrs/wk) 02 credits & Maximum 50 Marks

Learning Outcomes:

After successful completion of this course, the students are able to;

- ~~1. Know the retailing business, its growth in India and social impact~~
2. Understand the organization and supply in retailing
3. Comprehend the opportunities and challenges in retailing
4. Learn the functions that support outlet operations, sales and services
5. Create a shopping experience model that builds customer loyalty and business promotion

SYLLABUS:

Unit I: 06hrs

Introduction -Retailing - Definition- Role of Retailing- Types of Retailing – Factors influencing the Growth of Retailing in India.

Unit II: 10 hrs

Store location – factors influencing selection of location - Types of retail outlets - stores design & operations- Merchandise planning - Administrative mechanism

Unit III: 10hrs

Human resources in retailing - Job profile- Services to customers – Customer care - Communications with customers - Visual merchandising – enhancing customer loyalty and Sales promotion.

Recommended Co-curricularActivities:

1. Collection of information on local retailing
2. Invited lecture/skills training by a local expert
3. Visit near-by stores /Godowns/warehouses and prepare study projects
4. Field training during leisure hours
5. Assignments, Group discussion, Sharing of experience etc.

Reference books:

1.Swapna pradhan.R.M - Retail Management - Tata Mg Graw Hill

1. Berman, Barry & Evans - Retailing Management- A strategic Approach - Pearson Publications
2. Lamba.A.J. - The Art of Retailing - Tata Mg Graw Hill Publications
3. Websites on Retailing.

Govt.College for Men(A), kadapa
HB.Com (G,CA & BIFS) Semester-III
Course: Skill Development Course
Name of the paper: COMSDC213012: Online Business

Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

Learning Outcomes:

After successful completion of the course, students will be able to;

1. *Understand the online business and its advantages and disadvantages*
2. *Recognize new channels of marketing, their scope and steps involved*
3. *Analyze the procurement, payment process, security and shipping in online business*
4. *Create new marketing tools for online business*
5. *Define search engine, payment gateways and SEO techniques.*

SYLLABUS:

Section-I: Introduction to Online-business-Definition-Characteristics-Advantages of Online Business- Challenges- Differences between off-line business, e-commerce and Online Business.

Section-II: Online-business Strategies-Strategic Planning Process- Procurement -Logistics & Supply Chain Management- Customer Relationship management.

Section-III: Designing Online Business Website – Policies - Security & Legal Issues - Online Advertisements - Payment Gateways - Case Study

Co-curricular Activities Suggested:

1. Assignments, Group discussion, Quiz etc.
2. Short practical training in computer lab
3. Identifying online business firms through internet
4. Invited Lectures by e-commerce operators
5. Working with Google and HTML advertisements.
6. Visit to a local online business firm.

Reference books:

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Jonathan Reynolds from Oxford University Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Websites on Online business.