

GOVERNMENT COLLEGE FOR MEN (A), KADAPA
 Syllabus under CBCS (Implemented from Academic year 2020-21)
 PROGRAMME: FOUR YEAR B.COM (Hons)
 Subject: Commerce
 Syllabus for Semester VII and VIII
 (Syllabus with Learning Outcomes, References, Co-curricular Activities)
 Structure of Semesters – VII and VIII
 (To choose ONE Specialization from the TWO alternates)
 (For each course: Hours/Week: 05, Credits: 4, Max Marks: 100)

VII SEMESTER

GROUP A: ACCOUNTING AND FINANCE

YEAR	SEMESTER	COURSE CODE	NAME OF THE COURSE	Hrs/week	Credits
4	VII	23COMGH701A/ 23COMGH701B	ACCOUNTING FOR SPECIAL INSTITUTIONS/ FINANCIAL INSTITUTIONS AND MARKETS ✓	5	5
4	VII	23COMGH702A/ 23COMGH702B	INDIAN ACCOUNTING STANDARDS/ FINANCIAL PLANNING ✓	5	5
4	VII	23COMGH703A/ 23COMGH703B	BANKING AND INSURANCE COMPANY ACCOUNTS/ FINANCIAL MANAGEMENT ✓	5	5
4	VII	23COMGH704A/ 23COMGH704B	ACCOUNTING THEORY AND FINANCIAL REPORTING/ FUNDAMENTALS OF FINANCIAL TECHNOLOGY ✓	5	5
4	VII	23COMGH705A/ 23COMGH705B	ADVANCED COMPUTERISED ACCOUNTING/ INVESTMENT MANAGEMENT ✓	5	5
4	VII		ONLINE COURSE TO BE COMPLETED		

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PROGRAMME: FOUR-YEAR B Com. (Hons)
DOMAIN SUBJECT: COMMERCE
Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)
GROUP A: ACCOUNTING AND FINANCE
SEMESTER-VII - 23COMGH701A : ACCOUNTING FOR SPECIAL INSTITUTIONS.
Credits: 05 Max marks 100

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.Gupta 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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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII –23COMGH701B: **FINANCIAL INSTITUTIONS AND MARKETS**
Credits: 05 Max marks 100

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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DOMAIN SUBJECT: COMMERCE
Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)
GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH702A : INDIAN ACCOUNTING STANDARDS
Credits: 05 Max marks 100

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 – AS29: 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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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH702B: FINANCIAL PLANNING
Credits: 05 Max marks 100

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.

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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH703A : BANKING AND INSURANCE COMPANY
ACCOUNTS.

Credits: 05 Max marks 100

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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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH703B : FINANCIAL MANAGEMENT
Credits: 05 Max marks 100

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, Eugene 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, I.M, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxman.
9. Sudhirbhat, Financial Management, Excel Books.

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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH704A: ACCOUNTING THEORY AND FINANCIAL
REPORTING

Credits: 05 Max marks 100

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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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH704B : FUNDAMENTALS OF FINANCIAL
TECHNOLOGY
Credits: 05 Max marks 100

Course 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, Robo Advisors, 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/>

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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH705A : TALLY WITH GST
Credits: 05 Max marks 100

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, 2 nd Edition, New Delhi.

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GROUP A: ACCOUNTING AND FINANCE
SEMESTER VII – 23COMGH705B : INVESTMENT MANAGEMENT
Credits: 05 Max marks 100

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.