

SRIA.S.N.M GOVT COLLEGE (A), PALAKOL

DEPARTMENT OF COMMERCE

B.Com(General& Computer Applications)

Syllabus

Employability



Entrepreneurship



Skill Development



**Sri A.S.N.M.GOVERNMENT COLLEGE (A),
PALAKOL,W.G.Dt-534260**

**I Year B.Com I Semester Syllabus
COC1A: FUNDAMENTALS OF ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Introduction :Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT II:

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

UNIT III:

Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

UNIT IV:

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 Favourable and Unfavourable Balance (including Problems).

UNIT V:

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

TEXT BOOKS:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.

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**I Year B.Com I Semester Syllabus
COC1B: BUSINESS ORGANIZATION AND MANAGEMENT
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation.

UNIT II:

Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

UNIT III:

Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

UNIT IV:

Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

UNIT V:

Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation.

REFERENCE BOOKS:

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
4. Business Organization & Management: C.R. Basu, Tata McGraw Hill
5. Business Organization & Management: M.C. Shukla S. Chand,
6. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
7. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad .

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**I Year B.Com I Semester Syllabus
COG1C: BUSINESS ENVIRONMENT
(General)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

UNIT II:

Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

UNIT III:

Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

UNIT IV:

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

UNIT V:

Global Environment :Globalization – Meaning – Role of WTO – WTO Functions - IBRD– TradeBlocks, BRICS, SAARC, ASEAN in Globalisation.

SB.COMGESTED READINGS:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House.
2. Francis Cherunilam : Business Environment, Himalaya Publishing House .
3. Dr S Sankaran: : Business Environment, Margham Publications.
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH.
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications.
6. A C Fernando: Business Environment, Pearson.
7. Dr V Murali Krishna, Business Environment, Spectrum Publications.
8. Namitha Gopal, Business Environment, McGraw Hill.

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**I Year B.Com II Semester Syllabus
COC2A: FINANCIAL ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

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

UNIT III:

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 (including Problems).

UNIT IV:

Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

UNIT V:

Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records – One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books.
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari & V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

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**I Year B.Com II Semester Syllabus
COG2C: BANKING THEORY AND PRACTICE
(General)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

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

UNIT II:

Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – Ebanking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT
– Mobile Banking.

UNIT III:

Types of Banks: 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 - **KYC Norms.**

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, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

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**II Year B.Com III Semester Syllabus
COC3A: ADVANCED ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

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

UNIT 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 Installment 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 BOOKS:

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

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**II Year B.Com III Semester Syllabus
COC3B: BUSINESS STATISTICS
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

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 II:

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 III:

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 IV:

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 V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation (including problems)

TEXT BOOKS:

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 Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

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II Year B.Com III Semester Syllabus

COG3C: MARKETING
(General)
(w.e.f.2020-21 Admitted Batch)

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

REFERENCE BOOKS:

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. Nama Kumari, 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.

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**II Year B.Com IV Semester Syllabus
COC4A: CORPORATE ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:

Valuation of Goodwill: Need and Methods - **Average Profit Method, Super Profits Method** – Capitalization Method and Annuity Method (Including problems).

UNIT IV:

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

UNIT V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,, Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

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**II Year B.Com IV Semester Syllabus
COC4B: COST AND MANAGEMENT ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Introduction: **Cost Accounting:** Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - **Management Accounting:** Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT II:

Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

UNIT III:

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT IV:

Financial Statement Analysis and Interpretation:Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT V:

Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

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**II Year B.Com IV Semester Syllabus
COC4C: INCOME TAX
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual - Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, **Deductions from Salary Income**, Computation of Salary Income (including problems).

UNIT III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - **Deductions from Annual Value** - Computation of **Income from House Property**, Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

UNIT IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses
Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

UNIT V: Computation of Total Income of an Individual: **Deductions under Section 80** - Computation of Total Income (Simple problems).

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

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**II Year B.Com IV Semester Syllabus
COC4D: BUSINESS LAW
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - **Indian Contract Act, 1872**

UNIT II:

Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

UNIT III:

Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - **Different Modes of Discharge of Contracts** - Rules Relating to Remedies to Breach of Contract.

UNIT IV:

Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT V:

Cyber Law: **Overview and Need for Cyber Law** - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

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**II Year B.Com IV Semester Syllabus
COC4E: AUDITING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)**

UNIT I:

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

UNIT II:

Types of Audit: Based on Ownership, Time and Objective - 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 – Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - 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 BOOKS:

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
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
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

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**II Year B.Com IV Semester Syllabus
COC4F: GOODS AND SERVICES TAXES
(General)**

(w.e.f.2020-21 Admitted Batch)

UNIT I: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

UNIT II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

UNIT III: Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

UNIT IV: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

UNIT V: GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns- GSTR- 1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C
- Records to be Maintained under GST.

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1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.
7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.