

S.V. UNIVERSITY; TIRUPATI
B.Com (ASM) Course Structure - 2016

Table-3: B.Com- Semester – III

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1C	Corporate Accounting	100	25	75	6	4
6.	DSC 2C	Business Statistics	100	25	75	6	4
7.	DSC 3C	E-Commerce-I	100	25	75	6	4
Total			600	125	475	30	22

II B.Com/B.Com(CA)/B.A (ACCOUNTANCY)
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 – Buy back of shares (preparation of Journal only).

Unit-II:

Issue and Redemption of Debentures – Issue and redemption of debentures – Accounting Treatment for Convertible and Non-Convertible debentures sinking fund method only (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwill: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method, annuity method (including problems).

Unit - IV

Valuation of shares: Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

Unit –V

Provisions of the Companies Act, 2013 : Company final accounts - Preparation of Balance Sheet and Profit and Loss Account – Schedule-III – Adjustments relating to preparation of final Accounts.

Reference Books:

1. Modern Accounting: A. Mukherjee, M. Hanife Volume-II, McGraw Hill
2. Corporate Accounting – RL Gupta & Radha swami
3. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.
4. Corporate Accounting – P.C. Tulsian
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
7. Advanced Accountancy : Chakraborty
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.,

DSC 2C - Business Statistics

Unit I:

Introduction to Statistics: Definition, importance and limitations of statistics - Collection of data - Frequency distribution - Diagrammatic and graphic presentation of data. Graphic presentation using Computers (Excel).

Unit II:

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 III:

Measures of dispersion: Properties of dispersion-Range-Quartile Deviation – Mean Deviation-Standard Deviation- Coefficient of Variation.

Unit IV:

Measuring 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 V:

Index Numbers: 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:

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| 1. Business Statistics | K.Alagar; McGraw Hill |
| 2. Business Statistics | Reddy, C.R Deep Publications. |
| 3. Statistics-Problems and Solutions | Kapoor V.K. |
| 4. Fundamentals of Statistics | Elhance.D.N |
| 5. Statistical Methods | Gupta S.P |
| 6. Statistics | Gupta B.N. |
| 7. Fundamentals of Statistics | Gupta S.C |
| 8. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 9. Business Statistics | J.K.Sharma |
| 10. Business Statistics | Bharat Jhunhunwala |
| 11. Business Statistics | R.S.Bharadwaj |

DSC 3C – ASM

II B. Com (ASM)

P.No : 203 Advertising – E-Commerce - I (w.e.f. 2016-2017)

Semester – III – Syllabus

Unit – I

Media of Advertising – Print media – Newspaper advertising – Magazine advertising – Television advertising. Outdoor and Transit media – Factors effecting selection of media.

Unit – II

Media Planning – Media selection – Media scheduling – Stages in advertising campaign – Structuring a Radio advertisement, television advertisement and video advertisement.

Unit – III

Advertising regulations – Misleading and deceptive advertising – How Indian consumer misleded by Advertising – Indian Government Control and regulations.

Unit – IV

Constructing an Advertisement layout – Functions of layout – Principles of a good layout – Art work – kinds of Art work.

Unit – V

Advertising over the net – Hyper Banner – Features of Banner Advertisement – Advantages of Internet advertising – Mobile Commerce.

Suggested Readings

Wright, Winters and Advertising Management (Mc. Graw Hill, Zeiglas).

1. Mahendra Mohan – Advertising (Tata Mc. Graw Hill) .
2. PhilingKotler – Marketing Management(Printice Hall of India).
3. C.N. Sontakki – Advertising – Kalyani Publishers.

Table-4: B.Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1D	Accounting for Service organizations	100	25	75	6	4
6.	DSC 2D	Business Laws	100	25	75	6	4
7.	DSC 3D	ASM	100	25	75	6	4
Total			500	75	425	26	20

4. * To be taught by English Teachers (and partly by Math's /statistics teachers)

5. ** To be taught by Telugu Teachers

**II B.Com/B.Com(CA)/B.A (Accountancy) IV Sem
DSC 1D- Accounting for Service Organizations**

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts, Rebate on bills discounted. (including problems).

Unit-IV: Insurance Companies -I

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:

Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings

1. Modern Accounting: A. Mukherjee, M. Hanife :McGraw Hill Company Ltd., New Delhi.
2. Corporate Accounting: T.S Reddy & A. Murthy; Margam Publications.
3. Corporate Accounting – RL Gupta & M. Radha Swami
4. Corporate Accounting – P.C. Tulsian
5. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
8. Advanced Accountancy : Chakraborty
9. Advanced Accountancy: S.P. Iyengar
10. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

DSC 2D - 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.

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

Suggested Readings:

1. Business Law; Tulsian , Mc Graw Hill
2. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
3. Kapoor ND, Mercantile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

P.No: 206 Advertising – E-Commerce - II (w.e.f. 2016-2017)

Semester – IV – Syllabus

Unit – I

Nature of E-Commerce – Features of E-commerce – Factors to get an E-commerce – Parties to E-commerce transactions – Advantages and disadvantages of E-commerce.

Unit – II

E-Commerce – Payment system – Payment methods – Digital cash – E-money – Digital money – Electronic Wallet – Credit card – Smart Card – Advantages of Credit card and payment over the internet.

Unit – III

E-Online Banking – Automatic Teller Machine – Electronic Fund Transfer (EFT) – Uses – Security of Internet banking – E-commerce – Types of security – Areas of internet security.

Unit – IV

E-commerce communication – Importance of E-Technology in E-business communication – E-business conferencing – Teleconferencing – Computer based conferencing – Video conferencing.

Unit – V

Electronic mail – Need for e-mail -Features of electronic mail services – Applications of e-mail – Advantages of e-mail.

Suggested Readings

E-Commerce – A Managerial Perspective – Micheal change.

1. E-Commerce – An Indian Perspective – Joseph.
2. E-Commerce and E-Business – Dr. C.S. Rayudu, (Himalaya Publishing House).
3. Electronic Commerce – Security – Risk Management & Control, Greenstein & Feinman.