

S.V. UNIVERSITY; TIRUPATI
B.Com (Honors) 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	Taxation (Direct & Indirect Taxes)	100	25	75	6	4
6.	DSC 2C	Advanced Accounting	100	25	75	6	4
7.	DSC 3C	Accounting Software Tally	75	-	75	4	3
		Accounting Software Tally LAB	25	-	25	2	1
8	DSC 4C	Quantitative Techniques-II	100	25	75	6	4
Total			700	150	550	36	26

B.COM. (Hons.) DEGREE COURSE

DSC1C: SEMESTER – III – TAXATION (DIRECT AND INDIRECT TAXES)

Paper : 301

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Introduction :

Basic concepts- Direct tax code- important definitions- PAN- Residential status- Incidence of tax – Exempted incomes – Agricultural income. Assessment Procedure – Self Assessment, Regular assessment, Best Judgment Assessment, Filing of returns, Income tax authorities (theory only)

Lab Work – Form ITR 1 and ITR 2, Form 49A

UNIT – II : Income from Salaries:

Meaning – Basis – Allowances – Perquisites – Profits in Lieu of salary – Deductions – Computation of income from employment (Simple problems).

Unit – III : House Property

Income from house property – Meaning – Basis – Annual value, Let out house, self occupied house, Deductions from annual value – Computation of income from house property (simple problems). – Income from business – Chargeability – General deductions, Computation of profits from business (simple problems).

Lab Work – Form 16, Form 12 B A, ITNS 280

UNIT – IV : Income from residuary sources :

Chargeability – Deductions – Computation of taxable income from residuary sources(problems) – Deductions from Gross Total income – Set off and Carry forward of losses – Computation of total income and Tax Liability of individual Assesses (problems) – Capital gains – Meaning of assets – Types – Cost of inflation Index – Deductions from capital gains – Computation of taxable capital gains (simple problems).

UNIT – V : Central Sales Tax and A.P. Value Added Tax :

Meaning of Inter State trade or commerce – Subsequent sale – Rates of CST Determination of Turnover – Registration of Dealers – Declared Goods. A.P.VAT: Introduction to VAT System of taxation – Incidence, Levy and Calculation of Tax Input Tax Credit. – Service Tax – Nature of Service Tax – Service provider and Service Receiver – Value of Taxable Service.

Lab Work – Registration Forms.

B.COM. (Hons.) DEGREE COURSE

DSC 2C: SEMESTER – III – ADVANCED ACCOUNTING

Paper : 302

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

UNIT – I :Valuation of Goodwill and Shares

Valuation of Goodwill 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.

Lab Work – Simple problems on Bonus issue

Unit – II : Hire Purchase and Installment System

Introduction – Hire Purchase System – Important term used – Hire Purchase – Accounting records – Calculation of Interest – Calculation of Cash Price – Repossession of goods – Goods of Small Scale Value – Installment – System.

Unit – III : Self Balancing Ledgers

Introduction – Sectional and balancing System – Scheme of Entries Transfer from one ledger to another more than sales ledgers adaption of original books of entries.

Unit – IV : Royalties

General – Minimum rent and Dead rent – Short working receivables – Royalty receivables.

Unit – V: Joint Stock Company Accounts - I

Introduction – Preparation of ledgers and Accounts.

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC 3C: SEMESTER – III – ACCOUNTING SOFTWARE TALLY

P.P.W. – 6 (4+2) Hours

Marks = 75 TH. + 25 P=100

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers .

Unit – II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: VAT: Enabling Tally for VAT – Features and Classification of VAT – VAT treatment for purchase and sales returns, duties, taxes and discounts – Exemptions from VAT –Exports and imports – Inter-state purchases and sales – Purchase of capital goods -VAT computation – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax –Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC 4C: SEMESTER – III – QUANTITATIVE TECHNIQUES - II

Paper : 304

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

Course Objectives: The objective of this paper is to impart knowledge on the applications Quantitative Techniques in Business decision making.

UNIT – I :Skewness and Kurtosis

Types of Skewness – Measures of Skewness (Karl Pearson' method and Bowley's method)

Types of Kurtosis – Measures of Kurtosis based on Moments.

UNIT – II : Correlation and Regression

Definition – Types of Correlation, Karl Pearson's coefficient of correlation – Rank Correlation – Concurrent Deviations Method – Probable Error – Interpretation of coefficient of correlation. Definition – Regression equation of X on Y and Y on X – Regression coefficient & their properties.

UNIT – III :Index Numbers

Meaning – Problems in the construction of Index Numbers – Unweighted – Index Numbers – Simple Averages method and average of Relatives method (Using AM & GM) – Laspeyres method – Paasches method and fisher's method – Tests – Time Reversal Test and Factor Reversal Test – base shifting – Splicing and deflation of Index Numbers. Cost of living Index Numbers – Aggregate Expenditure method and Family Budget Method.

UNIT – IV : Analysis of Time Series

Importance – Components – Measurement of trend by straight line method – Measurement of seasonal variations by simple averages method.

Unit – V: Probability and Theoretical Distribution

Concept of Probability – Types of events addition and multiplication theorems of probability – expectation – simple problems – Binomial, Poisson and Normal Distributions (Fitting of Binomial & Poisson Distributions – Area property of Normal Distribution).

Lab: Using Excel

Suggested Readings.

1. Gupta S.C. – Fundamentals of Statistics, Himalaya Pub. House, Bombay.
2. Gupta S.P. – Statistical Methods S. Chand & Sons, New Delhi.
3. Sancheti D.C. & Kapoor V.K. – Statistics (Theory, Methods & Applications) S. Chand & Sons.
4. Srivatsava U.K. & Sharma S.C. – Quantitative Techniques for Managerial Decision Making, Wiley Eastern.

5. S.C. Gupta & V.K. Kapoor – Fundamental of Mathematical Statistics, S. Chand & Sons, N. Delhi.
6. Donald H. Sanders – Statistics – A First Course Mc. Graw Hill Pub. Company.

S.V. UNIVERSITY; TIRUPATI

B.Com (Honors) Course Structure - 2016

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	Business Ethics and Social Responsibility	100	25	75	6	4
6.	DSC 2D	Corporate Financial Accounting	100	25	75	6	4
7.	DSC 3D	Auditing and Corporate Governance	100	25	75	6	4
8	DSC 4D	Relation Data Base Management System	100	25	75	6	4
Total			600	100	500	32	24

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

** To be taught by Telugu Teachers

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC 1D: SEMESTER – IV – BUSINESS ETHICS AND SOCIAL RESPONSIBILITY

Paper : 401

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

Unit – I: Introduction of Business Ethics

Ethics, Moral values, concepts of utilitarianism and universalism – Theory of Rights, Theory of Justice – Law and Ethics – Ethics in Management – Business standards and values –

Unit – II – Case Study

Case: Assignment of Ethics, Morals and values in Business Organization – How do you orient a Business as Ethical Organization?

Unit – III – Ethical Units

Ethical issues in IT & ITES – Privacy, Accuracy, Accessibility Security threats, Cyber crimes, software piracy & hacking, Internet Crimes & Computer abuse, Ethics intellectual property rights.

Unit – IV – Ethics and Market

History of Business Ethics – Share holders theory – Corporate Social Responsibility – Stake holder theory.

Unit – V – Opportunities and Challengers

Global markets and organizations.

Suggested Readings.

1. Business Ethics and Corporate Governance – ICMR
2. Business Ethics – Concepts & Practice B.H., Agarsatti & B.P. Banerjee (Nirali Publications)
3. Business Ethics - Crane Oxford Press.
4. Business Ethics – CSV Murthy, Himalaya Publishing House.

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC2D: SEMESTER – IV – CORPORATE FINANCIAL ACCOUNTING

Paper : 402

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Company Accounts - II

Final Accounts as requirement under Indian Companies Act 1956 – Trading Account, profit & Loss A/c, profit and loss Appropriation Account and Balance sheet. Schedule VI Determining the types of control. – Legal definition and requirements –

Lab Work – Preparation of consolidated Balance sheet using computer. Preparation of company final accounts using any of the accounting packages.

Unit – II – Holding Companies

Meaning of holding company & subsidiary – Particulars of Balance sheet of a holding company in regard to its subsidiaries – Financial year of the holding company and its subsidiary – Rights of holding company's representatives and members – Advantages of consolidation of Financial statements – Disadvantages of consolidation of financial statements – Basic rules for preparing a consolidated Balance sheet – Forms & Techniques.

UNIT – III : Amalgamation :

In the nature of merger and purchase (as per Accounting Standard 14) Internal Reconstruction – Calculation of purchase consideration, Accounting Treatment (excluding inter – company holdings).

Lab Work – Recording transactions relating to mergers and internal reconstruction.

UNIT – IV : External Reconstruction

Internal reconstruction – Accounting treatment – Preparation of Final Statement after reconstruction – Recording of transactions relating to Internal reconstruction using computers.

Unit – V : Inflation Accounting

Meaning – Need and Scope – Price level changes and financial statements – Approaches to Price Level Accounting – Current Purchasing Power Accounting – Current Cost Accounting - Merits and demerits (Theory and Problems).

Reference Books:

1. Corporate Accounting – Haneef&Mukherji,
2. Corporate Accounting – RL Gupta &Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Company Accounts : Monga, GirishAhuja and ShokSehagal
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.K. Gupta and Radhaswamy
7. Advanced Accountancy : Chakraborty

8. Advanced Accountancy: S.P. Iyengar
9. Modern Accounting: A. Mukherjee, M. Hanife Volume – II MC Graw Hill publishing Company Ltd., New Delhi.
10. Accounting standards and Corporate Accounting practices: T.P. GhoshTaxmanns
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House Pvt. Ltd.,
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
14. Advanced Accounting: R.L. Gupta, M. RadhaSwamy, (Volume- II, III & IV) Sultan Chand & Sons.
15. Advanced Accounting: Ashok Sehgal, Deepak Sehgal, Taxmanns
16. Management Accunting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC3D: SEMESTER – IV –AUDITING AND CORPORATE GOVERNANCE

Paper : 403

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

UNIT – I :Introduction

Auditing Definition – Objectives importance – Types of Audit-based on ownership – (Proprietorship, Partnership, companies, Trust Cooperate societies Govt.) – Based on time (interim, final continuous, Balance sheet) – based on objectives (independent, financial, cost, tax, and Govt. Audit) – merits and demerits of Auditing.

Lab Work: Draft different types of Auditing.

UNIT – II : Auditor and Audit Process

Auditor – qualification Appointment – Reappointment – Remuneration – Removal, Rights and Duties – liabilities - Audit planning engagement letter – Audit programme – Audit working papers – Audit contents – Audit marking – Internal check – internal control (sales, purchases – fixed assets, cash, Bank, pay roll) – Internal audit.

Lab Work: Drafting an appointment letter for an Auditor – Preparation of audit plan documents for an organization.

UNIT – III : Vouching

Vouching of cash and trading transactions – verification and valuations of assets and liabilities – Audit of financial statements and Receipts – Payment – sales, purchases, fixed Assets – Investments, capital reserves – Other liabilities.

Lab Work: Vouching of cash book of local business unit.

UNIT – IV : Audit of entitles

Sole trader, partnerships – manufacturing other companies – Non trading concerns – Audit reports contents and Preparation of audit reports – Different types of Reports – Fair reports – Qualified reports.

Lab Work: Collection of model audit report from local auditor – Preparation of similar reports.

Unit – V : Corporate Governance

History of corporate form and models – objectives and goals – issues – Corporate governance codes – Cadbury report, Hampal report and OECD committee recommendations – SOX Act – Corporate governance in India – Development in Corporate Governance in India in Nineties and 2000s – CII, and Kumara Mangalam reports – Legal and Regulatory changes – Introduction and modification of clause 49 – Corporate Governance in Practice in India.

Case: Indian cases of Corporate Governance.

Reference Books:

1. Auditing : N.D. Kapoor.
2. Practical Auditing – T.N. Tandon.
3. Auditing: DinakarPagare
4. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta.
5. Auditing Principles and Techniques – Basu SK
6. Auditing Principles & Practice: Kumar Sharma, PHI
7. Auditing & Assurance: Ainapure, PHI
8. Fundamentals of Auditing – Basu, Pearson.

B.COM. (Hons.) DEGREE COURSE – II YEAR

DSC 4D: SEMESTER – IV – RELATIONSHIP DATABASE MANAGEMENT SYSTEMS

Paper : 404

P.P.W. – 6 (5+1) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Database Systems

Evolution – File Oriented Systems – Database System Components – Data Sharing – Strategic Database Planning – Database and Management Control – Risks and Costs and Databases – Database Development.

UNIT – II : Database Design

Principles of Conceptual Database Design – Conceptual Data Models – Aggregation – Relational Data Model – Normalization – Transforming a Conceptual model to Relational Model – Relational Database Implementation – Relational Algebra.

UNIT – III : SQL

Schema and Table Definition – Data Manipulation – View Definition – Client – Server Databases – Server Data Manipulation and Programming.

UNIT – IV : Physical Database Systems

Storage Media – Disk Performance Factors – File Organization – Implementing Logical Relationships – Database Administration and Control – DBA Functions – DBA Goals – Database Integrity – Database Security – Database Recovery.

Unit – V: Distributed Database Systems

Design – Query Processing – Data Integrity Recovery – Client / Server Systems – DBMS Selections and Implementation – DBMS Functions and Capabilities – Case studies of RDMBS package ORACLE.

Lab Work: Using SQL commands for Schema Creation, Table Definition, Manipulation and Transaction processing.

Suggested Readings:

1. Database Management & Design – Gary Hansen & James, Hansen (Prentice Hall).
2. Modern Database Management – Hoffer, Prescott & Mc Fadden (Pearson Education).
3. Database System Concepts – Abraham Silberschatz, Henry F. Korth, S. Sudarshan, (McGraw Hill).