Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM

B.Com. SYLLABUS
STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM
REVIEWED SYLLUBUS w.e.f. 2016-17

B.Com- Semester – III

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Name of the subject</th>
<th>Total Marks</th>
<th>Mid. Exam</th>
<th>Sem. Exam</th>
<th>Teaching Hours**</th>
<th>Credits</th>
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<tbody>
<tr>
<td>1.</td>
<td>First Language</td>
<td>English</td>
<td>100</td>
<td>25</td>
<td>75</td>
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<td>3</td>
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<td>2.</td>
<td>Second Language</td>
<td>(Tel/Hindi/Urdu/Sans)</td>
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<td>3.</td>
<td>Foundation Course- 5</td>
<td>ICT-I (Information &amp; communication Technology)</td>
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<td>Foundation Course- 6</td>
<td>Communication &amp; Soft Skills-III</td>
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<tr>
<td>5.</td>
<td>DSC 1 C</td>
<td>Corporate Accounting</td>
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<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
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<td>6.</td>
<td>DSC 2 C</td>
<td>Business Statistics</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
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<tr>
<td>7.</td>
<td>DSC 3 C</td>
<td>Banking Theory &amp; Practice</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
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<td>600</td>
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B.Com -Semester – IV

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<th>Course</th>
<th>Name of the subject</th>
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<th>Mid. Exam</th>
<th>Sem. Exam</th>
<th>Teaching Hours**</th>
<th>Credits</th>
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<td>1.</td>
<td>Foundation Course</td>
<td>ICT-2 (Information &amp; Communication Technology)</td>
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<td>6.</td>
<td>DSC 2 D</td>
<td>Business Laws</td>
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<td>25</td>
<td>75</td>
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<td>7.</td>
<td>DSC 3 D</td>
<td>Income Tax</td>
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<td>25</td>
<td>75</td>
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<td>4</td>
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<td>75</td>
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Semester - III

DSC 1 C - Corporate Accounting

Unit-I:

Unit-II:
Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

UNIT – IV:
Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V
Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:
1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborthy
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
Unit 1: Introduction to Statistics:
Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: 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 3: Measures of dispersion and Skewness:

Unit 4: Measures of Relation:

Unit 5: Analysis of Time Series & Index Numbers:

Suggested Readings:
2. Statistics-Problems and Solutions Kapoor V.K.
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
7. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K
DSC 3C - Banking Theory & Practice

Unit-I: Introduction
Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems
Unit Banking, Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development
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

Books for Reference
1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal
Unit-I: Non-Trading/ Service Organizations:
Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II Electricity Supply Companies:

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 (including problems).

Unit – IV: Insurance Companies

Unit – V: General Insurance

Suggested Readings
1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
DSC 2D - Business Laws

Unit-1 Contract

Unit-2 Offer and Acceptance
Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 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-4 Sale of Goods Act 1930
Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5:

Suggested Readings:
2. Kapoor ND, Mercentile Law, Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law, S.Chand.
DSC 3D - Income Tax

Unit-I

Unit-II
Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III
Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV
Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:
Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.