

NOBLE COLLEGE

MACHILIPATNAM

SYLLABUS AND MODEL

PAPERS OF 2nd YEAR

(2020-2023 Batch)

SEM 1

NOBLE COLLEGE (A) :: MACHILIPATNAM
Syllabus for I Year B Com (Gen & CA)–Semester – I – w.e.f 2020-21

Subject: Fundamentals of Accounting

PPW: 5HRS

PATERN (60 + 40)

CO:

1. Identify transactions and events that need to be recorded in the books of accounts.
2. Critically examine the balance sheets of a sole trader for different accounting periods.
3. Design new accounting formulas & principles for business organizations.

Objective:

1. Equip with the knowledge of accounting process and preparation of final accounts of sole trader

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).

References:

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

SECTION A
ANSWER ANY 5 QUESTIONS

5 X 4 = 20

1. What is accounting Cycle?
2. Define Ledger
3. What are the types of Subsidiary Books?
4. What do you meant by contra entry?
5. Define Trail Balance?
6. What is suspense Account?
7. Give a Proforma of PASS BOOK
8. Treatment of Outstanding Expenses
9. Give a Proforma of TRADING ACCOUNT
10. Treatment of Prepaid Expenses

SECTION B
ANSWER ONE QUESTION FROM EACH UNIT

5 X 8 = 40

UNIT 1

11. What are the advantages and Limitations of Financial Accounting?
(OR)
12. Journalize the following Transactions:
 - a. Vishal started business with Rs. 80,000
 - b. Paid onto Bank Rs. 25,000
 - c. Purchased goods for cash Rs. 10,000
 - d. Purchased goods form Ramana Rs. 8,000
 - e. Goods sold for cash Rs. 16,000
 - f. Goods retuned to Ramana Rs. 500
 - g. Purchased Furniture and paid by Cheque Rs. 750
 - h. Goods sold to Raja Rs. 1,000

UNIT 2

13. What are the advantages of Subsidiary Books?
(OR)
14. Prepare Triple Column Cash book form the following transactions.
 - a. Cash in hand Rs. 4,000; Cash at Bank (Cr) Rs. 1,000
 - b. Received cheque for A Rs. 290 and allowed him discount of Rs. 40
 - c. A's cheque deposited into Bank
 - d. Withdraw form bank for personal use Rs. 800
 - e. Paid Bills payable by cheque Rs. 600
 - f. Issued a cheque for petty cash Rs. 100
 - g. Paid to Guptha by cheque Rs. 920; discount received Rs. 30
 - h. Cash sales Rs. 900

UNIT 3

15. Explain errors disclosed by Trail Balance?
(OR)

16. Prepare trail balance From the Following:

- a. Opening stock Rs. 40,0000
- b. Creditors Rs. 15,000
- c. Debtors Rs. 30,000
- d. Bills Receivables Rs. 15,000
- e. Salaries Rs. 13,000
- f. Bills payables Rs. 10,000
- g. Telephone Rs. 1,000
- h. Repairs Rs. 350
- i. Depreciation Rs. 5,200
- j. Miscellaneous receipts Rs. 450
- k. Capital Rs. 1,00,000
- l. Commission received Rs. 5,000
- m. Discount received Rs. 550
- n. Purchases Rs. 85,000
- o. Cash at bank Rs. 17,000
- p. Plant and machinery Rs. 65,000
- q. Furniture Rs. 9,000
- r. Rent paid Rs. 350
- s. Sales 1,67,200

UNIT 4

17. What are the reasons for difference between Cash book and Pass Book

(OR)

18. The following details are related to Pavan kumar . prepare Bank Reconciliation Statement:

- a. Balance as per Pass Book Rs. 18,000
- b. Cheques sent to bank for collection but not collected Rs. 3,000
- c. Cheques issued to supplier but not presented for payment Rs. 4,000
- d. Cash with drawn from bank for personal use Rs. 500 is not recorded om cash book
- e. One of the customer directly deposited into bank account Rs. 4,500

UNIT 5

19. What is Balance Sheet? Why it is Prepared?

(OR)

20. Prepare the Final Account From the Trail balance Given Below

Debit	Rs.	Credit	Rs.
Purchases	3,00,000	Sales	4,75,000
Machinery	90,000	Capital	90,000
Returns	4,000	Returns	5,000
Debtors	65,000	Creditors	70,000
Cash at bank	30,000	Reserve of bad debts	2,000
Stock	50,000		
Rates and taxes	3,900		
Wages	40,000		
Furniture	8,000		
Salaries	45,000		
Freight	6,100		
	6,42,000		6,42,000

Adjustments:

1. Closing stock Rs. 52,000
2. Outstanding wages Rs. 6,000
3. Write off Rs. 2,000 for bad debts
4. Create a provision for doubtful debts at 3%
5. Depreciate machinery at 5%
6. Allow interest on capital at 5%

NOBLE COLLEGE (Autonomous):: Machilipatnam
SYLLABUS FOR I-B.COM (CA)+(G)- SEM I, W.E.F- 2020-21
SUBJECT: BUSINESS ORGANISATION AND MANAGEMENT

PPW-5hoursPattern (60+40)

CO₁: Learnt the skills of forms of Business Organisations.

CO₂: Describe the social responsibility of Business towards the society.

CO₃: Design and plan to register a business firm.

Unit - 1- 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)-Multi National Corporations
(MNCs)- Differences between Private Limited and Public Limited Companies.

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 – 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 Organization
- Line and Staff of Organization.

Reference Books:

1. Business Organization and Management, Sharma and Shashi K Gupta, - Kalyani Publications.
2. Industrial Organization and Management, C.B.Guptha, Sultan Chand.
3. Business Organization, R.K.Sharma and Shashi K Gupta, - Kalyani Publications.
4. Business Organization and Management, Kaul, V.K., Pearson Education, New Delhi



NOBLE COLLEGE (A):: MACHILIPATNAM

MODEL PAPER FOR I-B.COM (CA & G), SEMESTER-I W.E.F 2020-21

SUBJECT: BUSINESS ORGANIZATION AND MANAGEMENT

Time: 3 hours

Max: 60 Marks

SECTION-A

Answer any FIVE of the following

(5X4M=20M)

1. Commerce
2. Types of Trade
3. Partnership deed
4. MNC
5. Contents of Prospectus
6. Incorporation of Company
7. Definition of Management
8. Administration
9. Planning
10. Line and Staff Organization

SECTION-B

(5X8M=40M)

Answer any One Question from each UNIT

UNIT-I

11. a) Difference between Trade, Industry and Commerce?
OR
b) Functions of Business

UNIT-II

12. a) Merits and Demerits of Partnership?
OR
b) Differences between Private Ltd & Public Ltd Company

UNIT-III

13. a) What are the clauses of Memorandum of Association
OR
b) Explain the contents of Articles of Association.

UNIT-IV

14. a) What are the Fayol's Principles of Management
OR
b) Write about the levels of Management

UNIT-V

15. a) What are the merits of Planning?
OR
b) What are the principles of Organization?

Rp

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Syllabus for I-B.Com (G)- SEM I, w.e.f- 2020-21

Subject: Business Environment

PPW-5hours

Pattern (60+40)

COM: At the end of the course, the student will able to

- > Understand the concept of business environment.
- > Explain the economic trends and its effect on Government policies.
- > Develop the new ideas for creating good business environment.
- > Analyze National Income GDP and understanding Economic Systems

Objective:

To impart knowledge on the application of business environment in Business Decision making

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:

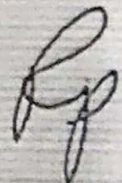
Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Unit-V: Global Environment:

Globalization - Meaning - Role of WTO - WTO Functions - IBRD- Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

References:

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



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I-B.com(G), Semester-I-2020-21

Business Environment

Model Question paper

Time:3 hours

Max: 60 Marks

SECTION-A

Answer any FIVE of the following

5X4M=20M

1. Business Environment.
2. What is Technological Environment?.
3. Explain regional development
4. Write about "NITI AYOOG".
5. Write about Types of Plans?
6. Monetary Policy.
7. GST
8. WTO

SECTION-B

Answer any One Question from each UNIT

5X8M=40M

UNIT-1

1. Explain characteristics of Business Environment.

OR

2. Write about Micro and Macro Environment.

UNIT-II

3. Write about "NITI AYOOG" and its functions.

OR

4. Explain the Five Year Plans?

UNIT-III

5. Write about Economic Reforms and New Economic Policy?

OR

6. Explain the objectives and limitations of Fiscal policy.

UNIT-IV

7. Explain the social responsibility of Business towards stakeholders?

OR

8. Write about GST and its features

UNIT-V

9. Write about WTO and its Functions?

OR

10. What is Globalization Explain advantages and disadvantages

NOBLE COLLEGE (AUTONOMOUS) - MACHILIPATNAM
Syllabus for I.B.Com (CA-G) Sem I Revised CBCS w.e.f. 2020-21

Subject:- INSURANCE PROMOTION
(SKILL DEVELOPMENT COURSES)

Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

Learning Outcomes:

By successful completion of the course, students will be able to;

1. *Understand the field level structure and functioning of insurance sector and it's role in protecting the risks*
2. *Comprehend pertaining skills and their application for promoting insurance coverage*
3. *Prepare better for the Insurance Agent examination conducted by IRDA*
4. *Plan 'promoting insurance coverage practice' as one of the career options.*

SYLLABUS:

Section I: 06 Hrs

Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions

Section II: 10 Hrs

Life Insurance plans. Health insurance plans. Products and features. Contents of documents- Sales Promotion methods - Finding prospective customers -Counselling - Helping customers in filing - Extending post-insurance service to customers.

Section III : 10 Hrs

General Insurance - It's products (Motor, Marine, Machinery, Fire, Travel and Transportation) and features. Contents of documents. Dealing with customers - Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records.

Co-curricular Activities Suggested: (4 hrs)

1. Collection of pamphlets of various insurance forms and procedures
2. Invited Lectures by Development Officers concerned
3. Mock practice of selling of insurance products
4. Preparation of working documents
5. Assignments, Group discussion, Quiz etc.

Reference books:

1. Principles of Insurance, Himalaya publishing House
2. Principles and Practice of Insurance, "
3. Fundamentals of insurance, "
4. Life and General Insurance Management, "
5. Financial services, Tata McGraw hill
6. Insurance Principles and Practices, Sultan Chand & Sons
7. Websites on insurance promotion

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I B.Com (G & C. A), Semester I – 2020 – 21

Insurance Promotion

(Skill Development Course)

Model Question Paper

Time: 2 Hr

Max: 50 Marks

Section – A

Answer Any Four Questions.

4x5=20

1. Insurance
భీమా
2. IRDA
IRDA
3. Principle of Subrogation
హక్కుల సంక్రమణ
4. Life Insurance
జీవిత భీమా
5. Endowment Plans
ఎండోమెంట్ ప్లాన్
6. Arogya Sanjeevani Plan
ఆరోగ్య సంజీవని ప్లాన్
7. Marine Insurance
సముద్ర భీమా
8. Cargo Insurance
కార్గో భీమా

Section – B

Answer Any Three Questions.

3x10=30

9. Define Insurance. Explain its Characteristics?
భీమాను నిర్వచించండి. దాని లక్షణాలను వివరించండి.
10. Explain the functions of Insurance?
భీమా యొక్క విధులను వివరించండి?
11. What is Life Insurance? Explain its Features.
జీవిత భీమా అంటే ఏమిటి? దాని లక్షణాలను వివరించండి.
12. What is Health Insurance? Explain its Features.
ఆరోగ్య భీమా అంటే ఏమిటి? దాని లక్షణాలను వివరించండి.
13. What is Motor Insurance? Explain its Features and Types.
మాటార్ ఇన్సూరెన్స్ అంటే ఏమిటి? దాని లక్షణాలు మరియు రకాలను వివరించండి.

SEM 2

NOBLE COLLEGE (A) :: MACHILIPATNAM
Syllabus For I B.Com (Gen & Comp) SEM 2 wef 2020-21
Subject-FINANCIAL ACCOUNTING

No of Hours: 5

Pattern 60+40

CO: They learnt the skills of Accounting

Objective: To Impact Knowledge pertaining to basic concepts of Accounting

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (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 (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 (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L. Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

NOBLE COLLEGE :: MACHILIPATNAM
Model Paper For I B.Com (Gen & Comp) SEM 2
FINANCIAL ACCOUNTING

Time: 3 Hrs.

Marks: 60

SECTION A
ANSWER ANY 5 QUESTIONS 5 X 4 = 20

- | | |
|---------------------------|------------------------|
| 1. Define Depreciation | తరుగుదలను నిర్వచించండి |
| 2. Annuity Method | వార్షిక పద్ధతి |
| 3. Provisions | ఏర్పాటులు |
| 4. Parties to a Bill | బిల్లులో కర్తలు |
| 5. Noting Charges | నోటింగ్ ఖర్చులు |
| 6. Account sales | ఎకౌంట్ సేల్స్ |
| 7. Over Riding Commission | ఓవర్ రైడింగ్ ఖర్చులు |
| 8. Closing Stock | ముగిముసరుకు |
| 9. Joint Venture | సహా భాగస్థుడు |
| 10. Co-Venturer | |

SECTION B
ANSWER ANY ONE QUESTION FORM EACH UNIT

5 X 8 = 40

UNIT 1

11. Explain different Methods of Depreciation?

తరుగుదల లో వివిధ పద్ధతులుగురించి వివరించండి?

12. A firm purchased a Machine for Rs. 90,000 on 01-07-2004, another Machine was purchased for Rs. 1,00,000 on 01-01-2005. The depreciation was provided at 10% on fixed instalment Method. On 30-06-2006 the first machine was sold for Rs. 52,000 on the same day a new machine was purchased for Rs. 1,20,000. Show Machine Account up to 31-03-2006.

1-7- 2004 న రూ 90,000 లకు ఒక యంత్రమును ఒక సంస్థ కొనుగోలుచేసింది . 1-1-2005 న రూ 1,00,000 లకు మరి యొక యంత్రంను కొనుగుచేసినది. స్థిర వాయిదాల పద్ధతిలో 10% తరుగుదల ఏర్పాటు చేసినది. 30-6-2006 న మొదటి యంత్రమును రూ 52,000 లకు అమ్మినది. అదే రోజు మరియొక యంత్రమును రూ. 1,20,000 లకు కొనుగులు చేసినది. 31-3-2006 వరకు యంత్రము ఖాతా ను చూపండి.

UNIT 2

13. Explain different types of Reserves and their uses?

వివిధరకాల రిజర్వులు మరియు వాటి ఉయోగాలు ఏవి

14. A Firm desire to debit its P&L account with a uniform figure every year in respect of repairs and renewals, it expects that considering the life of the asset as Rs. 10,000 will be the average amount to be spent per annum. Actual repairs Rs. 1,000 in the first year, Rs. 2,300 in the second year and Rs. 3,700 in the third year. Show the provision for repairs and renewals account.

UNIT 3

15. What is bills of Exchange? Explain its features?

మారకపు బిల్లులు అంటే ఏమిటి? వాటి లక్షణములు ఏవి?

16. Mohan sells goods for Rs. 9,000 to Shohan on 01-01-2006. He draws a four Months bill for acceptance. Mohan the bill was discounted with his bank on 01-02-2006 at 6% PA. Sohan dishonored the bill on due date, the noting charges paid by the banker of Rs. 100. Make journal entries in the books of Both the Parties.

UNIT 4

17. Write about valuations of Closing Stock?

కస్స్ స్టాక్ లో ముగింపు సరుకు విలువ ఎలా లెక్కిస్తారు?

18. Nanda Kumar of Nadyala consigned goods worth of Rs. 70,000 to his agent Naveen of Nellore at the commission of 5% on gross sales. Consignor paid Rs. 1,000 of loading. Rs. 500 for freight, Rs. 1,200 for insurance. Naveen took delivery of goods and paid Rs. 600 for unloading and cartage. Rs. 300 for godown rent and Rs. 1,100 for advertisement.

An advance bill for three months accepted by Naveen for Rs. 30,000, the bill was discounted by the consignor with his bank of Rs. 29,500. All the goods were sold by consignee for Rs. 90,00. Balance amount remitted by consignee by a bank draft.

Pass entries and ledger account in the books of consignor.

UNIT 5

19. Explain difference between Joint Venture and Consignment?

జాయింట్ వెంచర్ కి కస్స్ నెమ్మెంట్ తేడాలు ఏవి?

20. A & B are partner in a joint venture showing profit and losses in the proportion of 10:9. Each party maintains the complete records in his own books. A supplied goods to the value of Rs. 25,000 and incurred an expenditure of Rs. 500. B supplied goods to the value of Rs. 21,000 and his expenditure their on Rs. 1,000. A sold all the goods as Rs. 70,000. For which he was entitled to receive a commission of 5%. Accounts are settled by a bank Draft.

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Syllabus for I-B.Com (CA)+(G)- SEM II, w.e.f- 2020-21

Subject: Business Economics

PPW-5hoursPattern (60+40)

COM: At the end of the course, the student will able to

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour. Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.

Objective:

To impart knowledge on the application of Business Economics in Business Decision making.

Unit-I: Introduction:

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis:

Meaning and Definition of Demand - Determinants to Demand - Demand Function - Law of Demand - Demand Curve - Exceptions to Law of Demand - Elasticity of Demand - Measurements of Price Elasticity of Demand

Unit - III: Production, Cost and Revenue Analysis:

Concept of Production Function - Law of Variable Proportion - Law of Returns to Scale - Classification of Costs - Break Even Analysis - Advantages

Unit-IV: Market Structure:

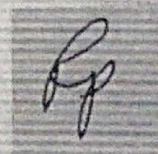
Concept of Market - Classification of Markets - Perfect Competition - Characteristics - Equilibrium Price - Monopoly - Characteristics - Equilibrium Under Monopoly.

Unit-V: National Income:

Meaning - Definition - Measurements of National Income - Concepts of National Income - Components of National Income - Problems in Measuring National Income

References:

1. Business Economics - S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics - H.L Ahuja, Sultan Chand & Sons



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I-B.com (CA & G), Semester-II-2020-21

Business Economics

Model Question paper

Time:3 hours

Max: 60 Marks

SECTION-A-(5X4M=20M)

Answer any FIVE of the following

1. Business Economics
2. Micro economics.
3. Demand function
4. Break Even Analysis.
5. Define Market
6. Perfect Competition
7. Monopoly
8. GDP

SECTION-B-(5X8M-40M)

Answer any One Question from each UNIT

UNIT-I

1. Explain Nature and scope of Business Economics.

OR

2. Difference between Micro and Macro Economics.

UNIT-II

3. Explain Law of Demand and its Exceptions.

OR

4. What is Price elasticity of demand and its Types?

UNIT-III

5. What are the advantages of Break Even Analysis?

OR

6. Write about Cost explain Types of Costs?

UNIT-IV

7. Explain Perfect competition and its characteristics?

OR

8. Explain Monopoly and its characteristics

UNIT-V

9. What is National Income and its components?

OR

10. Explain different methods of measuring National income?

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Syllabus for I-B.Com (G)- SEM II, w.e.f- 2020-21

Subject: Banking Theory and Practice

PPW-5hours

Pattern (60+40)

COM: At the end of the course, the student will able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law. Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

Objective:

To impart knowledge on the application of Banking Theory and Practice in Business Decision making

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 – E banking - 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:

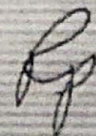
Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

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.

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.



Noble College (A):: Machilipatnam

I-B.com (G), Semester-II-2020-21

Banking Theory & Practice

Model Question Paper

Time: 3 hours

Max: 60 Marks

SECTION A—(5x4M=20 marks)

Answer any Five of the following

1. Meaning and Definition of a Bank.
2. Types of Banks
3. Advantages of Unit Banking
4. Mobile Banking.
5. Cooperative banks.
6. NABARD.
7. KYC
8. SIDBI
9. Payment Gateways.

SECTION B—(5x8M=40 marks)

Answer any ONE Question from each Unit.

UNIT-1

1. Explain Different Types of Banks.

OR

2. Difference between central Banks and Commercial Banks.

UNIT-II

3. Write about advantages and Limitations of Branch Banking.

OR

4. Define E-Banking and its Stages?

UNIT-III

5. Write about objectives of NABARD? and its functions ?

OR

6. Define Indigenous banking? Explain its important functions.

UNIT-IV

7. Explain the Relation ship between Banker and a Customer?

OR

8. Write about the rules followed by a banker while opening a Account?

UNIT-V

9. Define Collecting Banker? Discuss the duties and responsibilities of Collecting Banker?

OR

10. Write about Paying Banker? Explain its Responsibilities?

SEM 3

NOBLE COLLEGE (Autonomous):: Machilipatnam

Syllabus for II-B.Com (Gen &Comp), SEM III, w.e.f 2020-21

Subject: Advanced Accountancy

PPW-5hours

Maximum marks-100

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 Instalment 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.

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Syllabus for II-B.Com (Gen &CA), SEM III, w.e.f 2020-21

Subject: Advanced Accountancy

Time:3Hrs

Max Marks-60M

Section-A

Answer any **FIVE** of the following questions.

5X4=20M

1. Non-profit organizations
2. Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Garner Vs Murrey
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

Section- B

Answer **FIVE** questions.

5X8=40M

9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.

(OR)

b) Write about section 8 companies ?

10. a) Briefly explain advantages and limitations of single entry system.

(OR)

b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.

11. a) Malnad Coffee Works Ltd., boB.Comht coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year.

Interest was charged at 15% per annum. Life of the machine was expected to be four years. You are required to pass the journal entries and necessary ledger accounts in the books of

(i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.

(OR)

b) Briefly explain the advantages and limitations of Instalment System.

12. a) Briefly explain the classification of Partners.
(OR)

b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders $\frac{1}{5}$ th of his share and B surrenders $\frac{2}{5}$ th of his share and B surrenders $\frac{2}{5}$ th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.

13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

Liabilities		Amount	Assets	
		Rs.		
Bills Payable		2000	Cash at Bank	5,800
Employees' Provident Fund		5000	Bills Receivable	800
Workmen Compensation Reserve		6000	Stock	9,000
General Reserve		6000	Sundry Debtors	16,000
Loans		7100	Furniture	2,000
Capital A/cs:			Plant and Machinery	6,500
X	22,750		Building	30,000
Y	15,250		Advertising Suspense	6,000
Z	12,000	50,000		
		76,100		76,100

The profit-sharing ratio was 3:2:1. Z died on 31st July, 2018. The Partnership Deed provides that:

- Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.
- The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.
- The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.
- A Sum of Rs. 12,233 was paid immediately to Z's Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding. Give Journal entries and show the Z's Executors' Account till it is finally settled.

(OR)

b) define partnership dissolution of Firm? And explain Garner murrey case?

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Syllabus for II-B.Com (Gen &Comp), SEM III, w.e.f 2020-21

Subject: Business Statistics

PPW-5hours

Maximum marks-100

Learning Objectives:

At the end of the course, the student will able to:

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

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.

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Syllabus for II-B.Com (Gen &CA), SEM III, w.e.f 2020-21

Subject: Business Statistics

Time:3Hrs

Max Marks-60M

Section-A

Answer any FIVE of the following questions.

5X4=20M

1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

Section- B

Answer FIVE questions.

5X8=40M

9. a) Highlight the role and importance of statistics in business decision making in detail.
(OR)
b) Briefly explain the nature and scope of Business Statistics.
10. a) What are the advantages and limitations of measures of central tendency?
(OR)
b) Calculate Arithmetic Mean of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

- b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

- 12.a) Calculate Bowleys coefficient of skewness

Wages	10	11	12	13	14	15
Frequency	2	4	10	8	5	1

(OR)

- b) Briefly explain the measures of skewness Through Karl Pearsons method

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

(OR)

- b) Explain various types of correlation and uses of correlation

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Syllabus for II-B.Com (Gen), SEM III, w.e.f 2020-21

Subject: Marketing

PPW-5hours

Maximum marks-100

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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Syllabus for II-B.Com (Gen), SEM III, w.e.f 2020-21

Subject: Marketing

Time:3Hrs

Max Marks:60

Section-A

Answer any FIVE of the following questions.

5X4=20M

1. Marketing Management
2. Consumer Behaviour
3. Product Mix
4. Penetration Pricing
5. Personal Selling
6. Branding
7. Advertising
8. Labelling

Section- B

Answer FIVE questions.

5X8=40M

9. a) Critically evaluate the trends in marketing practices in the present global environment.
(OR)
b) Explain the Marketing Environment factors for the Cosmetic Industry.
10. a) What are the advantages and limitations of market segmentation?
(OR)
b) What factors influencing consumer behavior?
11. a) Explain the stages of Product Life Cycle and strategies to adapt at every stage.
(OR)
b) Explain various methods of pricing of a new product. .
12. a) What factors influencing price?
(OR)
b) Briefly explain the pricing strategies
13. a) What are the Problems faced by E-Business People?
(OR)
b) What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing.

SEM 4

SYLLABUS:

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

SYLLABUS:

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 Methodsonly(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:

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.

II Year B Com (Gen& CA) – Semester – IV
Course 4 C: Income Tax

Syllabus:

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 - General 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

Syllabus:

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:

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.

SYLLABUS:

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 Papers - 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:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&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. JagadeshPrakesh, "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

Syllabus:

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

References:

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.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

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Syllabus for II-B.Com (Gen &Comp), SEM III, w.e.f 2020-21

UG- SKILL DEVELOPMENT COURSE

ONLINE BUSINESS

Semester	Course Code (SD)	Course Title	Hrs/Sem	Hrs/wk	Credits	Sem End Exam (2 Hrs)
III	Skill Development Course	Online Business	30	2	2	50 Marks

Learning Outcomes:

After successful completion of the course, students will be able to;

- Understand the online business and its advantages and disadvantages
- Recognize new channels of marketing, their scope and steps involved
- Analyze the procurement, payment process, security and shipping in online business
- Create new marketing tools for online business
- Define search engine, payment gateways and SEO techniques.

Unit-I:

(06 Hrs)

Introduction to Online-business-Definition-Characteristics-Advantages of Online Business-Challenges- Differences between off-line business, e-commerce and Online Business.

Unit-II:

(10 Hrs)

Online-business Strategies-Strategic Planning Process- Procurement -Logistics & Supply Chain Management- Customer Relationship management.

Unit-III:

(10 Hrs)

Designing Online Business Website – Policies - Security & Legal Issues - Online Advertisements - Payment Gateways - Case Study

Reference books:

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Jonathan Reynolds from Oxford University Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Websites on Online business.

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Syllabus for II-B.Com (Gen &CA), SEM III, w.e.f 2020-21

SKILL DEVELOPMENT COURSES

Subject: Online Business

MODEL QUESTION PAPER

Time:2Hrs

Max Marks:50

SECTION - A

Answer any **FOUR** Questions. Each question carries 5 marks.

4X5= 20 Marks

1. E-Commerce
2. Models of E-Business
3. Business Strategies
4. Supply Chain Management
5. Procurement
6. Online Business Policy
7. Online Vs Offline Business
8. Strategic Planning

SECTION - B

Answer any **THREE** Questions. Each question carries 10 marks

3 x 10= 30Marks

9. What are the advantages and limitation of Online Business?
(OR)
10. Differences between Off-line Business, E-commerce and Online Business.
11. Suggest strategies for existing business to migrate to Online Business.
(OR)
12. Elaborate on recent trends in Customer Relationship Management.
13. Discuss the advantages and disadvantages of online advertisement in detail.
(OR)
14. Explain the legal issues and ethical issues related to Online Business.

General	Computers
SEM 1 APSHE	SEM 1 APSHE
Fundamentals of Accounting	Fundamentals of Accounting
Business Organization & Management *	Business Organization & Management
Business Environment	
SEM 3 APSHE	SEM 3 APSHE
Advanced Accounting	Advanced Accounting
Business Statistics	Business Statistics
Marketing	
SEM 5	SEM 5
Cost Accounting	Cost Accounting
Fundamentals of GST	Taxation
Commercial Geography	Commercial Geography
Central Banking	
Rural and Farm Credit	
Project	
Office management (2Hrs)	Office management (2Hrs)

General	Computers
SEM 2 APSHE	SEM 2 APSHE
Financial Accounting	Financial Accounting
Business Economic	Business Economic
Banking Theory and Practice	
SEM 4 APSHE	SEM 4 APSHE
Corporate Accounting	Corporate Accounting
Cost and Management Accounting	Cost and Management Accounting
Income Tax	Income Tax
Business Laws	Business Laws
Auditing	Auditing
GST	
SEM 6	SEM 6
Marketing	Marketing
Auditing	Auditing
Management Accounting	Management Accounting
Financial Services	
Marketing of Financial Services	
Project	
Event Management (2 Hrs)	Event Management (2 Hrs)

		LIFE SKILL	SKILL DEVELOPMENT	
SEM 1		1	1	
	COM	ENTERPRENEURSHIP	SECRETARYSHIP	
		HUMAN VALUES & PROFESSIONAL ETHICS	INSURANCE PROMOTION	Opted
	COMP	COMPUTER APPLICATIONS		
SEM 2		1	2	
		ELEMENTARY STATISTICS	AGRICULTURAL MARKETING	
	HIS/TEL	INDIAN CULTURE AND SCIENCE	BUSINESS COMMUNICATION	Opted
	COMP	ICT	ADVERTISING	Opted
			LOGISTIC & SUPPLY CHAIN	
SEM 3		2	1	
	ZOO/BOT	HEALTH & HYGIENE	ONLINE BUSINESS	OPTED
		PERSONALITY DEVELOPMENT & LEADERSHIP	RETAILING	
	MAT/STA	ANALYTICAL SKILLS		
		ENVIRONMENTAL EDUCATION		