

# **HINDI MAHAVIDYALAYA**

**(AUTONOMOUS & NAAC RE-ACCREDITED)**

**(Affiliated to Osmania University)**

**Nallakunta, Hyderabad-44**



**B.Com. III YEAR SEMESTER V & VI**

**DEPARTMENT OF COMMERCE**

**2018-2019**

स्थापना : 1961

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हिन्दी महाविद्यालय

(स्वायत्त एवं NAAC-पुनर्मूल्यांकित)  
(कला, वाणिज्य, विज्ञान तथा स्नातकोत्तर केन्द्र)  
(उस्मानिया विश्वविद्यालय से सम्बद्ध)  
नल्लकुंटा, हैदराबाद - 500 044



Website : www.hindimahavidyalaya.org  
E-mail : info@hindimahavidyalaya.org

Hindi Mahavidyalaya

(AUTONOMOUS & NAAC-REACCREDITED)  
(Arts, Commerce, Science and P.G. Centre)  
(Affiliated to Osmania University)  
Nallakunta, Hyderabad - 500 044

Sri P. GIRIDHAR, M.Com. NET  
Principal

संदर्भ / Ref. :

**Department of Commerce**  
**Notice/Agenda**  
**BOS Meeting**

दिनांक / Date : \_\_\_\_\_

Date : July 31 2018

Time : 3.00 pm

Location : Committee Room Hindi Mahavidyalaya.

Notice is hereby given to members of BOS Department of Commerce Hindi Mahavidyalaya that the Board of Studies will hold its meeting to Prepare the syllabus and implement the choice Based credit system on Wednesday July 31<sup>th</sup> 2018 at 3.00 pm in the committee Room. All the members are required to attend the meeting and give their valuable suggestion.

The agenda for the meeting is as follows.

1. Approval of B.com (General) III year CBCS (Semester V & Semester VI) Syllabus.
2. Approval of Credit system.
3. Approval of Question Paper pattern.
4. Any other matter will the permission of the chair.

Sarita Mantri  
Chairperson

Copy to

1. Prof. Satyanarayana
2. Sri. P. Giridhar
3. Prof. T. Krishna Kumar
4. Mrs. Sukhpreet Giridhar
5. Dr. Jacqueline Paul
6. Sri Rajesh Malani
7. Sri Praveen Kumar Kulkarni

# HINDI MAHAVIDYALAYA

(AUTONOMOUS)

Nallakunta, Hyderabad – 500044

## Department of commerce

Structure of III Year, Semester V - 2018-19

### B. COM (General)

S.no	Code	Course title	Course type	HPW	Credits
1	BC501	Practice of General Insurance	SEC-3	2	2
2	BC 502	Introduction to Indian Economy	GE-1	2	2
3	BC503	Cost Accounting	DSC	4	4
4	BC504	Business Law	DSC	4	4
5	BC505	Banking Theory & Practice	DSC	4	4
6	BC506	Auditing	DSC	4	4
7	BC507	Computerised Accounting	DSC	4P+2P	5
8	BC508	Accounting Standards	DSC	5	5
Total				31	30

DSC:- Discipline Specific Course, SEC:- Skill Enhancement Course

Mrs. Sarita Mantri  
Chairperson

Prof. Satyanarayana  
University Nominee

Sri. P. Giridhar  
Subject Expert

Prof. T. Krishna Kumar  
Member

Mrs. Sukhpreet Giridhar  
Member

Dr. Jacqueline Paul  
Member

Sri. BT. Madhusudan  
Member

Sri Rajesh Malani  
Industrialist

Sri Praveen Kumar Kulkarni  
Alumni



**SYLLABUS**

**Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE**

Paper: BC501

PPW: 2 Hrs

Max. Marks: 40+10

Exam Duration: 1½ hrs

**Unit I: GENERAL INSURANCE POLICIES:**

Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

**Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:**

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

**SUGGESTED READINGS :**

1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management : A Publication of the Insurance Institute of India.
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.

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B.Com (CBCS)

**Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY**

Paper: BC502  
PPW: 2 Hrs

Max. Marks: 40+10  
Exam Duration: 1½ Hrs

**Objectives:** 1) to provide an overview of Indian economy  
2) to make the student acquaint with the latest developments in the economy

**UNIT I: STRUCTURE OF THE INDIAN ECONOMY:**

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

**UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:**

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

**SUGGESTED READINGS:**

- 1) Meera Naidu "Introduction to Indian Economy" HPH
- 2) Ruddar Datt and K.P.M. Sundharam "Indian Economy", S. Chand & Company Ltd., New Delhi, 2013.
- 3) S.K.Misra & V.K.Puri "Indian Economy-Its Development Experience"Himalaya Himalaya Publishing Company, New Delhi, 2013.
- 4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 5) Vivek Mittal "Business Environment" Excel Publications, New Delhi, 2013.
- 6) Aswathappa.K. "Essentials of Business Environment – Text, cases & Exercises" Himalaya Himalaya Publishing Company, New Delhi, 2013.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) The Economic Times, News paper
- 9) Business Line, News paper

**Paper : (BC 503) : COST ACCOUNTING**

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3 Hrs

*Objective: to make the students acquire the knowledge of cost accounting methods.*

**UNIT-I: INTRODUCTION:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

**UNIT-II: MATERIAL:**

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

**UNIT-III: LABOUR AND OVERHEADS:**

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

**UNIT-IV: UNIT AND JOB COSTING:**

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

**UNIT-V: CONTRACT AND PROCESS COSTING:**

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

### SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

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B.Com (CBCS)

**Paper : (BC 504) : BUSINESS LAW**

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

*Objective: to make the students acquire basic conceptual knowledge of different laws relating to Business.*

**UNIT-I: INTRODUCTION:**

Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrine of "Stranger to a contract"- "No consideration- No contract" - Capacity to a contract - Minors agreements.

**UNIT-II: CONTRACT ACT 1872:**

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

**UNIT-III: SALE OF GOODS ACT 1930:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice - Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal - Appeals.

**UNIT-IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:**

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

### **SUGGESTED READINGS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

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B.Com (CBCS)

**Paper : (BC 506) : AUDITING**

Paper: BC506

PPW: 4 Hrs

Max. Marks: 80 + 20

Exam Duration: 3Hrs

*Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.*

**UNIT-I: INTRODUCTION:**

Auditing: Meaning – Definition – Evolution – Objectives – Importance – Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

**UNIT-II: AUDITOR AND EXECUTION OF AUDIT:**

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:**

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

**UNIT-IV: VOUCHING:**

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**UNIT-V: VERIFICATION AND VALUATION OF ASSETS:**

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.



## SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing : Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP.
5. Auditing: Aruna Jha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
8. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

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## Department of commerce

Structure of III Year, Semester VI - 2018-19

### B. COM (General)

S.no	Code	Course title	Course type	HPW	Credits
1	BC601	Regulation of Insurance Business	SEC-4	2	2
2	BC602	Sectors of to Indian Economy	GE	2	2
3	BC603	Theory and Practice of GST	DSC	3T+2P	4
4	BC604	Company Law	DSC	4	4
5	BC605	Managerial Accounting	DSC	4	4
6	BC606	Commerce Lab	DSC	2T+4P	4
7	BC607	Financial Institutions & Markets	DSC	5	5
8	BC608	Advanced Corporate Accounting	DSC	5	5
		Total		33	30

DSC:- Discipline Specific Core, SEC:- Skill Enhancement Course

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**BC 601: REGULATIONS OF INSURANCE BUSINESS**

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Insurance Business Regulations

**UNIT I: INSURANCE LEGISLATION IN INDIA:**

History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS—insurance repositories—TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs—pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combi products.

**UNIT II: POLICY HOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER:**

Assignment and transfer of insurance policies—provisions related to nomination—repudiation—Fraud—protection of policyholder interest—stages in insurance policy—presale stage—post sale stage—free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments—international trends in insurance regulation.

**SUGGESTED READINGS :**

1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo & S.C. Das-HPH.

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Paper: BC603

PPW: 3T+2P

**BC 603: THEORY AND PRACTICE OF GST**

Max. Marks: 80 + 20

Exam Duration: 3Hrs

Objective: To equip the students with the knowledge regarding Theory and Practice of GST

**UNIT I: INTRODUCTION TO GST:**

Introduction - GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

**UNIT II: GETTING STARTED WITH GST:**

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details -Reports.

**UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:**

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

**UNIT IV: GETTING STARTED WITH GST (SERVICES):**

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

**UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:**

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

### **SUGGESTED READINGS:**

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N. PBP.

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**BC 604: COMPANY LAW (2013Act)**

Paper: BC604  
PPW: 4

Max. Marks: 80 + 20  
Exam Duration: 3Hrs

*Objective: to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

**UNIT-I: INCORPORATION OF COMPANIES:**

Company: Meaning and Definition - Characteristics - Classification - Legislation on Companies - Incorporation - Promotion - Registration - Memorandum of Association - Articles of Association - Certificate of Incorporation - Prospectus - Statement in lieu of Prospectus - Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:**

Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance.

**UNIT-III: COMPANY SECRETARY:**

Company Secretary: Definition - Appointment - Duties - Liabilities - Company Secretary in Practice - Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:**

Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds - Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

**UNIT-V: WINDING UP:**

Meaning - Modes of Winding Up - Winding Up by tribunal - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.



### **SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 6) Corporate Law: PPS Gogna, S Chand.
- 7) Company Law: Bagrial AK: Vikas Publishing House.

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## **BC 605: MANAGERIAL ACCOUNTING**

Paper: BC605  
PPW: 5 Hrs

Max. Marks: 80 + 20  
Exam Duration: 3 Hrs

*Objective: to acquire Managerial Accounting decision-making techniques and reporting methods.*

### **UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

### **UNIT-II: MARGINAL COSTING:**

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.

### **UNIT-III: DECISION MAKING:**

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

### **UNIT-IV: BUDGETS AND BUDGETARY CONTROL:**

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

### **UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:**

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing.

Variance Analysis: Material variance - Labour variance - Overhead variance - Sales variance.

### **SUGGESTED READINGS:**

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

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Paper: BC606  
PPW: 4 (2T+4P)

**BC 606: COMMERCE LAB**

Max. Marks: 70PF\* + 30VV  
Exam Duration:

*Objective: to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

**UNIT-I: BASIC BUSINESS DOCUMENTS:**

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses - Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

**UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:**

Promissory Note - Bill of exchange - Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

**UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:**

Memorandum of Association - Articles of Association - Certificate of Incorporation - Prospectus - Certificate of Commencement of Business - Annual Report - Chairman's Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

**UNIT-IV: DOCUMENTS OF TAXATION:**

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - GST Dealer-Application and License - Registration under GST.

**UNIT-V: BUSINESS CHARTS:**

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

#### COMMERCE LAB FACILITIES:

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
  - ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
  - iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
  - iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.
- \*the student has to collect the various documents prepare activity charts and submit the same in the form of a record.

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## **BC 607: FINANCIAL INSTITUTIONS AND MARKETS**

Paper: BC607

Max. Marks: 80 + 20

PPW: 4 Hours

Exam Duration: 3 Hours

*Objective: To familiarize with various Financial Institutions and Markets.*

### **UNIT-I: INDIAN FINANCIAL SYSTEM:**

Components – Functions – Flow of Funds Matrix – Financial System and Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System.

### **UNIT-II: FINANCIAL INSTITUTIONS:**

Commercial Banking: Types – Functions – Lending by Commercial Banks – Recent Developments – Merchant Banking-functions—Venture Capital—objectives—Private Equity—role in start-ups—Hire purchase and leasing—Non-banking Finance Companies: Types – Functions.

### **UNIT-III: MONEY MARKET:**

Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – RBI – Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo – MPC (Monetary Policy Committee) – Structure and Functions.

### **UNIT-IV: DEBT MARKET:**

Evolution of Debt Markets in India - Money Market & Debt Market in India – Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities – Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

### **UNIT-V: EQUITY MARKET:**

Meaning - Development of Equity Culture in India – Primary Market: IPO and FPO – Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP – Rights Issue – Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices – SEBI: Objectives and Functions.



#### SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

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## **BC 608: ADVANCED CORPORATE ACCOUNTING**

Paper: BC 608  
PPW: 5 Hrs

Max. Marks: 80 + 20  
Exam Duration: 3 Hrs

*Objective: to gain knowledge of AS-19 & 21 and format accounts.*

### **UNIT-I: HOLDING COMPANIES (AS-21):**

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

### **UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):**

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

### **UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:**

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

### **UNIT-IV: LEASE ACCOUNTS (AS-19):**

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

### **UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:**

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

## SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Corporate Accounting: Prashanta Athma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

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## B.Com. (General) III Year (Semester V & VI) All Subjects INTERNAL ASSESSMENT PATTERN

Total Marks = 20

Time: 30 Minutes

10 Multiple Choice Questions

10 Fill in the Blanks

5 Short Answer Questions

Average of 2 internals to be considered

1 Assignment

10 X 1/2 m = 5 m

10 X 1/2 m = 5 m

5 X 1 m = 5 m

15 Marks

5 Marks

20 Marks

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## QUESTION PAPER PATTERN SEMESTER - V

Subject: Practice of General Insurance

Time: 3 hrs

Paper : BC-501

- |    |   |               |
|----|---|---------------|
| I  | Short questions: Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions: Answer all the questions with internal choice | 5 X 12m = 60m |
|    |   | <u>80m</u>    |

Semester Marks	80
Internal Assessment Marks	20
Total Marks	100

Questions have been taken from all the units.

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# HINDI MAHAVIDYALAYA

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## QUESTION PAPER PATTERN SEMESTER - V

Subject: Introduction to Indian Economy

Time: 3 hrs

Paper : BC502

- |    |   |               |
|----|---|---------------|
| I  | Short questions: Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions: Answer all the questions with internal choice | 5 X 12m = 60m |
|    |   | <u>80m</u>    |

Semester Marks	80
Internal Assessment Marks	20
Total Marks	100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN SEMESTER - V

Subject: Cost Accounting

Time: 3 hrs

Paper : BC503

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - V

Time: 3 hrs

Subject: Business Low

Paper : BC504

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN SEMESTER - V

Subject: Bank Theory & Practice

Time: 3 hrs

Paper : BC505

- I Short questions : Answer 5 questions out of 10 questions  
II Long questions : Answer all the questions with internal choice

5 X 4m = 20m

5 X 12m = 60m

80m

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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**QUESTION PAPER PATTERN**  
**SEMESTER - V**

**Subject: Auditing**

**Time: 3 hrs**

**Paper : BC506**

- I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m  
II Long questions : Answer all the questions with internal choice 5 X 12m = 60m  
80m

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - V

Time: 3 hrs

Subject: Computerised Accounting

Paper : BC507

- I Short questions : Answer 5 questions out of 10 questions  $5 \times 4m = 20m$
- II Long questions : Answer all the questions with internal choice  $5 \times 12m = 60m$
- 80m

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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**QUESTION PAPER PATTERN**  
**SEMESTER - V**

**Time: 3 hrs**

**Subject: Accounting Standards**

**Paper : BC508**

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks	80
Internal Assessment Marks	20
Total Marks	100

Questions have been taken from all the units.

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**QUESTION PAPER PATTERN**  
**SEMESTER - VI**

**Subject: Regulation Of Insurance Business**

**Time: 3 hrs**

**Paper : BC601**

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |

80m

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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**QUESTION PAPER PATTERN**  
**SEMESTER - VI**

**Subject: Sectors of Indian Economy**

**Time: 3 hrs**

**Paper : BC602**

- I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m
- II Long questions : Answer all the questions with internal choice 5 X 12m = 60m
- 80m

Semester Marks	80
Internal Assessment Marks	20
Total Marks	100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - VI

Subject: Managerial Accounting

Time: 3 hrs

Paper : BC603

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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**QUESTION PAPER PATTERN**  
**SEMESTER - VI**

**Subject: Company Law**

**Time: 3 hrs**

**Paper : BC604**

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks                      80

Internal Assessment Marks      20

Total Marks                         100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - VI

**Subject: Financial Institutions & Markets**

**Time: 3 hrs**

**Paper : BC605**

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - VI

Subject: Commerce Lab

Time: 3 hrs

Paper : BC606

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks	80
Internal Assessment Marks	20
Total Marks	100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - VI

Subject: Advanced Managerial Accounting

Time: 3 hrs

Paper : BC607

- |    |  |               |
|----|--|---------------|
| I  | Short questions : Answer 5 questions out of 10 questions       | 5 X 4m = 20m  |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
|    |  | <u>80m</u>    |

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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## QUESTION PAPER PATTERN

SEMESTER - VI

Subject: Advanced Corporate Accounting

Time: 3 hrs

Paper : BC608

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m

80m

Semester Marks 80

Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

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