



**HINDI MAHAVIDYALAYA
(AUTONOMOUS)**

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**DEPARTMENT OF COMMERCE
2022-2023**

B.COM (COMPUTERS)
HINDI MAHAVIDYALAYA
(AUTONOMOUS & NAAC RE-
ACCREDITED)
(Affiliated to Osmania University)
Nallakunta, Hyderabad-44



B.O.S
DEPARTMENT OF COMMERCE
B.COM.
III YEAR (SEMESTER V & VI)
(2022-2023)

हिन्दी महाविद्यालय
(स्वायत्त और एनएएसी-आरई अभिसिद्धि)
(कला, वाणिज्य, वृजिज्ञान और पीजी केंद्र)
(उस्मानिया विश्वविद्यालय से संबद्ध)
नल्लकुन्ता, हैदराबाद -500 044



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

Date: _____

DEPARTMENT OF COMMERCE
Notice/ Agenda
BOS Meeting

Time: _____

Location: Committee Room Hindi Mahavidyalaya

Notice is hereby given to member 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 _____ at _____ 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.(computer) III Year CBCS(Semester V& Semester VI)
2. Approval of Credit System.
3. Approval of Question paper pattern.
4. Any other matter with the permission of chair.


Ashwini Sanpurkar
Chairperson

Copy to:

Principal : Dr. Avinash Jaiswal

Chairperson : Ashwini Sanpurkar

OU Chairperson : Dr. Chennappa 

OU Nominee : 

Subject expert

: 1. N SRINIVS 

2. Dr K ANJANEYULU 

Dept. Members

: 1. Sri B.T. Madhu sudan

2. Smt. Payal Harsh 

2022-2023

V SEMESTER
B.COM SYLLABUS



2022-2023

VI SEMESTER
B.COM SYLLABUS



B.COM. SYLLABUS

III YEAR SEMESTER – V/VI 2022-23

SEMESTER - V

27.	EL55	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics/ b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-1	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-1/ c) International Tax & Regulation	3T+4P/5	5	1 ½ hrs/ 3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	a) Auditing/ b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
		Total	27/25	25		
		SEMESTER – VI				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15V V
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/5	5	1 ½ hrs/3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	a) Accounting Standards/ b) Corporate Governance/ c) Investment Management	5	5	3 hrs	80U+20I
		Total	29/27	25		
		GRAND TOTAL	156/152	150		

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Naveen Thappa
Alumni

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Sri B. T. Madhu Sudan
Member
Prem Kumar Kankariya
Industrialist
Payal Harsh
Member

Paper GE: a) BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning - Function - Factors influencing Demand - Types of Demand - Demand Curve - Law of Demand - Exceptions to the law of demand - Elasticity of Demand: Concept - Types of elasticity of demand - price, income and cross Elasticity of Demand - measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - production function - Total Production - Marginal Production - Average Production - returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost - Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Revenue Curves-relationship between total marginal and average revenues--Break Even Analysis—Meaning - Assumptions - Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanitha Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

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Sri B. J. Madhu sudan
Member

OU Nominee

Prem Kumar Kankariya
Industrialist

Payal Harsh Payal
Member

Paper DSE 501 (a) : COST ACCOUNTING

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: STANDARDERD COSTING AND OVERHEADS:

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance.
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: COST RECONCILIATION AND PROCESS COSTING:

Meaning – objectives of Reconciliation- Problems reconciliation between financial statement and cost sheet.
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: Banejee, 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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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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Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations- F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation- Single Ledger Creation-Multi Ledger Creation- Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers- Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers - P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category- Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Cr+F8)- Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account- Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - TrialBalance - Balance Sheet- Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

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Paper DSE 503 (a) : AUDITING

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: ArunaJha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: JagdishPrakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
8. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

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Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II: PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova), concepts only Contents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari & Garg, New Age Publication
4. Research Methodology: Paner Selvam R, PHI
5. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,
8. Research Methodology: Sashi K Gupta, PranethRangi, Kalyani Publishers.
9. Research Methodology: Ms. Tujab Bhavani, SLA Publishers & Distributors Pvt. Ltd.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select

Faculty of Commerce

HMV

- organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

- 1) Project report should be presented in the following sequence:
- i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

- 2) Chapter Design should be as follows:

Chapter-I: Introduction. This chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and Interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.

Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on A4 white paper, and be 1.5 spaced.
- 2) All pages should be numbered, and numbers should be placed at the centre of the bottom of the page.
- 3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.
- 4) 3 bound copies & a soft-copy should be handed in to the principal/director of your college/institute at the time of submission.

- 5) **bibliography and referencing:** Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- Citation provides brief details of the author and date of publication for referencing the work in the body of the text.
- Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

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Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance – Limitations, Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND LABOUR

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

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios-Meaning, Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

UNIT-IV: FUNDS FLOW ANALYSIS:

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

UNIT-V: CASH FLOW ANALYSIS (AS-3):

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

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 Managerial 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 DSE 602(a) : THEORY AND PRACTICE OF GST

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 Ratest 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 -EnablingGST 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.

5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavanik & Dr. N. Moses, National Publishing Co.
6. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavanik & Dr. N. Moses, National Publishing Co.

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Naaveen Thangal
Alumni

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Subject Expert
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Sri B.T. Madhu sudan
Member

OU Nominee

Prem Kumar Kankariya

Industrialist

Payal Harsh
Member

Paper DSE 603(a): ACCOUNTING STANDARDS

Objectives: To make the students acquire the knowledge and application of Indian Accounting Standards.

UNIT-I: INTRODUCTION:

Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation –
- Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution.(Theory only)

UNIT-II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE:

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements -
Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-24: Related Party Disclosures –
Ind AS- 34: Interim Financial Reporting Ind AS 105: Non-current assets held for sale and discontinued operations
– Ind AS- 108: Operating Segments.

UNIT-III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS:

Ind AS-2: Inventories (Including simple problems) – Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases (Including simple problems) - Ind AS-18: Revenue – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

UNIT-IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS:

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS- 112: Disclosure of interest in other entities

UNIT-V: FINANCIAL REPORTING:

Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)

SUGGESTED READINGS:

1. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

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HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD

(Autonomous)

B.com (computers) V & VI SEMESTER- IIYEAR (2022-2023)

INTERNAL ASSESSMENT PATTERN

DEPARTMENT OF COMMERCE

Duration of Internal Assessment

Duration of Semester Examination

30minutes

2 1/2 hours

Marks of Internal Assessment

Assignment

Minor project/Presentation

20 Marks (MCQ'S) 20 x 1

05 Marks

05 Marks

Total

30 Marks

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HINDI MAHAVIDYALAYA

(AUTONOMOUS)

NALLAKUNTA, HYDERABAD – 500044

QUESTION PAPER PATTERN (credits-2)

SKILL ENHANCEMENT COURSE (SEC)

SEMESTER V AND VI


TIME: 1.5 hours
50marks


Total Marks:

- I. Short questions: Answer any 2 questions out of 4 questions 2 x 5m = 10m
II. Long questions: Answer all the questions with internal choice 2 x 15m = 30m


Semester marks	:	40
Internal assessment marks	:	10
Total marks	:	50


Questions have been taken from all the units.


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HINDI MAHAVIDYALAYA

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QUESTION PAPER PATTERN (credits-5)

SEMESTER V AND VI

TIME: 3 hours

Total Marks: 100 marks

I. Short questions: Answer any 5 questions out of 10 questions 5 x 2m = 10m

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


70m


Semester marks : 70

Internal assessment marks : 30


Total marks : 100


Questions have been taken from all the units.


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DEPARTMENT OF COMMERCE

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15	Smt. Jayashree Andhra Mahila Sabha, OU Campus , Hyderabad	

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