

# St. Ann's College for Women

(Autonomous), Osmania University

NAAC Reaccredited with 'A' Grade, College with Potential for Excellence by UGC

Mehdipatnam, Hyderabad

## Department of Commerce - UG



**Department Motto**

*Quest for Excellence*



*Logo*

***MOTTO***

Quest for Excellence

***VISION***

“From the classroom to the corporate world- a chrysalis transformation of the students to a successful entrepreneur, a dedicated professional, a dynamic business leader and a motivated researcher working towards the growth of the nation”.

***OBJECTIVES***

The Department aims at academic excellence by recognising the potential in students and providing:

1. The essential knowledge of Accounting principles information technology and their application in different business situations.
2. To acquaint the students with the managerial skills and techniques of statistical analysis along with basic mathematical skills.
3. Awareness in economic policies and various statutory provisions applicable to trade, industry and business.
4. Knowledge of Import and Export procedures to meet the challenges in the changing business environment.
5. Interaction with the industry to provide a channel of knowledge and exposure necessary to respond to the diversified needs of the industry.

**Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.  
Autonomous, Affiliated to Osmania University, NAAC Reaccredited with 'A' Grade &  
College with Potential for Excellence by UGC.**

**Structure of B.Com (International Finance & Accounting) (CBCS)  
Semester I to Semester VI  
w.e.f Academic Year (2017-2018)**

<b>FIRST YEAR</b>			<b>SEMESTER I</b>			
<b>Code</b>	<b>Title of the Paper</b>	<b>Course</b>	<b>HOI</b>	<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>
BCO /IAF/101	Financial Accounting I	DSC 1A	5	5	2.5Hrs	50
BCO /IAF/102	Cost Accounting I	DSC 2A	5	5	2.5Hrs	50
BCO /IAF/103	Taxation I	DSC 3A	5	5	2.5Hrs	50
BCO /IAF/104	Accountant in Business	DSC 4A	5	5	2.5Hrs	50
BCO /IAF/105	Information Technology	SEC	4	4	2 Hrs	35T+15P
BCO /IAF/106	Functional English	GE	4	4	2 Hrs	50
BCO /IAF/107	Human Values & Ethics	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>30</b>	<b>29</b>	<b>16 Hrs</b>	<b>350</b>
<b>FIRST YEAR</b>			<b>SEMESTER II</b>			
BCO /IAF/201	Financial Accounting II	DSC 1B	5	5	2.5Hrs	50
BCO /IAF/202	Cost Accounting II	DSC 2B	5	5	2.5Hrs	50
BCO /IAF/203	Taxation II	DSC 3B	5	5	2.5Hrs	50
BCO /IAF/204	Corporate and Business Law	DSC 4B	5	5	2.5Hrs	50
BCO /IAF/205	Business Mathematics	SEC	4	4	2 Hrs	50
BCO /IAF/206	Functional English	GE	4	4	2 Hrs	50
BCO /IAF/207	Indian Heritage & Culture	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>30</b>	<b>29</b>	<b>16 Hrs</b>	<b>350</b>
<b>SECOND YEAR</b>			<b>SEMESTER III</b>			
BCO /IAF/301	Advanced Accounting	DSC 1C	5	5	2.5Hrs	50
BCO /IAF/302	Management Accounting	DSC 2C	5	5	2.5Hrs	50
BCO /IAF/303	Corporate Tax	DSC 3C	5	5	2.5Hrs	50
BCO /IAF/304	Entrepreneurial Development	DSC 4D	5	5	2.5Hrs	50
BCO /IAF/305	Business Statistics	SEC	4	4	2 Hrs	50
BCO /IAF/306	Business Communication & Report Writing	GE	4	4	2 Hrs	50
BCO /IAF/307	Science & Civilization	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>30</b>	<b>29</b>	<b>16 Hrs</b>	<b>350</b>
<b>SECOND YEAR</b>			<b>SEMESTER IV</b>			
BCO /IAF/401	Corporate Accounting	DSC 1D	5	5	2.5Hrs	50
BCO /IAF/402	Advanced Management Accounting	DSC 2D	5	5	2.5Hrs	50
BCO /IAF/403	Auditing & Assurance	DSC 3D	5	5	2.5Hrs	50
BCO /IAF/404	Ind AS & IFRS	DSC 4D	5	5	2.5Hrs	50
BCO /IAF/405	Advanced Business Statistics	SEC	4	4	2 Hrs	50
BCO /IAF/406	Business analysis	GE	4	4	2 Hrs	50
BCO /IAF/407	Human Rights	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>30</b>	<b>29</b>	<b>16 Hrs</b>	<b>350</b>

1. Prof. S. V. Satyanarayana

2. Prof. A. Sudhakar

3. Mr. D. Satish

4. Mr. B. Sekkizhar

5. Ms. Monisha Gupta

6. Dr. N. V. Kavitha

**Department of Commerce, St. Ann's College for Women, Mehdipatnam, Hyderabad.**  
**Autonomous, Affiliated to Osmania University, NAAC Reaccredited with 'A' Grade &**  
**College with Potential for Excellence by UGC.**

<b>THIRD YEAR</b>			<b>SEMESTER V</b>			
BCO /IAF/501	Financial Management	DSC 1E	5	5	2.5Hrs	50
BCO /IAF/502	Corporate Governance & Business Ethics	DSC 2E	5	5	2.5Hrs	50
BCO /IAF/503	Financial Services: Banking & Insurance	DSC 3E	5	5	2.5Hrs	50
BCO /IAF/504	Performance Management	DSE - 1	5	5	2.5Hrs	50
BCO /IAF/505	International Auditing & Assurance	DSE - 2	5	5	2.5Hrs	50
BCO /IAF/506	Research Methodology	SEC	4	4	2.5Hrs	50
BCO /IAF/507	Gender Studies	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>31</b>	<b>30</b>	<b>17</b>	<b>350</b>
<b>THIRD YEAR</b>			<b>SEMESTER VI</b>			
BCO /IAF/601	Investment Management	DSC 1F	5	5	2.5Hrs	50
BCO /IAF/602	International Business	DSC 2F	5	5	2.5Hrs	50
BCO /IAF/603	Human Resource Management	DSC 3F	5	5	2.5Hrs	50
BCO /IAF/604	Advanced Performance Management	DSE - 3	5	5	2.5Hrs	50
BCO /IAF/605	International Financial Management	DSE - 4	5	5	2.5Hrs	50
BCO /IAF/606	Computerized Accounting & E-Commerce	SEC	4	4	2.5Hrs	35T+15P 50
BCO /IAF/607	Finishing School	AECC	2	1	2 Hrs	50
<b>TOTAL</b>			<b>31</b>	<b>30</b>	<b>17</b>	<b>350</b>
<b>TOTAL</b>			<b>182</b>	<b>176</b>	<b>98</b>	<b>2100</b>

*Note: AECC: Ability Enhancement Courses, GE: Generic Electives, SEC: Skill Enhancement Course, DSC: Discipline Specific Course, DSE: Discipline Specific elective*

**Summary of Credits**

S.No	Course Category	No. of Courses	Credits per Course	Credits
1	AECC	6	1	6
2	GE	4	4	16
3	SEC	6	4	24
4	DSC	22	5	110
5	DSE	4	5	20
<b>TOTAL</b>				<b>176</b>

1. Prof. S. V. Satyanarayana

2. Prof. A. Sudhakar

3. Mr. D. Satish

4. Mr. B. Sekkizhar

5. Ms. Monisha Gupta

6. Dr. N. V. Kavitha

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**FINANCIAL ACCOUNTING - I**

**Paper: BCO/IAF/101**  
**PPW: 6 Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

**Objectives:** To make the students acquire the conceptual knowledge of accounting and preparation of final accounts.

**UNIT-I: INTRODUCTION TO ACCOUNTING**

Need for Accounting – Definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Advantages and limitations- users of accounting information – principles of Accounting -Need & Meaning of accounting principles, Meaning and characteristics of Generally accepted accounting principles (GAAP), Basic Accounting concepts- Entity, Money measurement, going concern, periodicity, cost, realization, accrual, matching concepts. Basic Accounting conventions – conservatism, consistency, Materiality, disclosure. Accounting standards

**UNIT - II: ACCOUNTING PROCESS**

Branches of Accounting- Accounting System-Types of accounts-Accounting cycle: Journal, Ledger and Trial Balance. Contemporary issues in Accounting: Human Resource Accounting – Social Responsibility Accounting-Environmental accounting- Green Accounting- Forensic Accounting – Inflation Accounting (Concepts Only). Accounting equation - Classification of accounts - Rules of double entry book keeping- Identification of financial transactions - Journalizing – Posting to Ledgers - Balancing of Ledger Accounts.

**UNIT - III: SUBSIDIARY BOOKS & BANK RECONCILIATION STATEMENT**

Meaning – Types- Purchase book-sales book – Purchase return book- sales return book- bills receivable book- bills payable book- single column – two column- three column- petty cash book- journal proper

Bank Reconciliation Statement: Meaning- Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance- preparation of bank reconciliation statement.

#### **UNIT-IV: TRIAL BALANCE, FINAL ACCOUNTS& ERRORS AND RECTIFICATION**

**Trial Balance:** Meaning, objectives, methods of preparation

Final Accounts: Classification of income, expenditure, losses. Classification of receipts - capital receipt and revenue receipts, Classification of expenditure - Implications of AS26, Distinctions between Capital and Revenue expenditure, Revenue expenditure that becomes capital expenditure, Classification of Losses - Revenue loss, Capital loss.

Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet- Adjusting and Closing entries.

**Errors and their Rectification:** Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

#### **UNIT V: CONSIGNMENT AND JOINT VENTURE ACCOUNTS**

Meaning of Consignment – important terms – Distinction between sale and consignment – Accounting records – Valuation of Unsold Stock – Accounting for Normal losses – Accounting for abnormal Losses- Invoice of Goods at a price Higher than the Cost Price.

**Joint Venture:** Meaning – Features – Difference between joint Venture and Consignment – Accounting Procedure – Methods of Keeping records for Joint Venture Accounts – Methods of Recording in Co-Ventures Books – interim Settlement of Accounts and Unsold stock – Separate set of books method.

#### **Suggested Readings:**

- 1) Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
- 2) Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
- 3) Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand
- 4) Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers
- 5) Accountancy–I: Tulasian, Tata McGraw Hill Co
- 6) Financial Accounting: Dr.V.K.Goyal, Excel Books
- 7) Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 8) Financial Accounting: Ashok Banarjee, Excel

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**COST ACCOUNTING I**

**Paper: BCO/IAF/102**  
**PPW: 6 Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

**Objectives:**

1. To impart conceptual knowledge of costing and management accounting.
2. To train the students in finding the cost of products using different methods of costing.

**UNIT-I: Introduction**

Nature and scope of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and limitations of cost accounting – Installation of costing systems – Cost concepts – Classifications of cost, preparation of cost sheet.

**UNIT-II: Elements of Cost**

Material Cost – Direct and indirect material cost – Meaning – Need and essentials of requisition for stores – Control – Functions of purchase department – Stores – Records – Issue of material for production – Pricing methods.

**UNIT-III: Elements of Cost (Contd.)**

Labor cost – Direct and indirect labour cost – Labour turnover – Time keeping – Time booking – Idle time – Over time – Methods of payment of wages – Incentive plans (Halsey, Rowan, Merricks Multiple Piece Rate System, Taylors Differential Piece Rate System).Overheads – Classification – Allocation, apportionment and absorption of overheads, methods of absorption of overheads- Machine hour Rate.

**UNIT-IV: Methods of Costing**

Single or Output, Job / Contract and Process Costing (excluding equivalent production and inter-process profits).

**UNIT-V: Reconciliation of Costing and Financial Accounts**

Reconciliation of Costing and Financial Accounts- Need for Reconciliation – Reasons for Disagreement in Profit, Preparation of Reconciliation Statement (including problems).

**Suggested Readings:**

1. Cost Accounting: N.K.Prasad
2. Cost Accounting: P.K.Gosh
3. Cost Accounting: Jain and Narang
4. Cost Accounting: S.P.Jyengar
5. Cost Accounting: B.K.Bhar
6. Cost Accounting: M.N.Arora.
7. Cost Accounting: KS Thakur
8. Cost Accounting: Dutta

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**TAXATION - I**

**Paper: BCO/IAF/103**  
**PPW: 4T+ 1P Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

*Objective: to acquire the conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual assessee*

**UNIT I:** Introduction: Indian Taxation system – Over view of Direct Taxes. Income Tax: Basic Concepts: Income, Person, Assessee, Assessment year, Previous year, Income, Casual income, PAN, Gross total income, Agricultural income and its assessment, Capital and Revenue, Residential status and incidence of tax of an individual (Including problems), Incomes exempt from tax, Tax evasion Vs. Tax avoidance. Wealth tax: Concepts: Previous year, Assessment year, Assessee, Valuation date, Taxable assets, Deemed assets, Exempted assets, Net wealth (Theory only).

**Unit-II:** Income from salary: Salary meaning, Allowances, Perquisites, Profits in lieu of salary and their treatment, Deductions from salary income, Computation of salary income, Qualified savings and Provident funds. (including problems)

**UNIT III:** Income from House property: Meaning, Annual value, Let-out house, Self-occupied house, Deemed to be let-out house, Deductions from annual value, Deemed ownership, Co-ownership, Unrealized rent, Computation of income from house property (including problems).

**Unit-IV:** Depreciation: Meaning, Basis, Rates, Block of assets, Unabsorbed depreciation. Income from business and profession: Chargeability, Deductions expressly allowed and disallowed, General deductions, computation of profits and gains from business and profession (Including problems). Capital gains: Capital assets meaning, Types, Cost of inflation index, Transfer types, Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains. Exemptions U/S 54. Computation of taxable capital Gains (Including problems).

**Unit – V:** Income from other sources: Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension, Gifts received and other general incomes including deductions, Deemed income (Including problems). 18 Deductions from

gross total income and Rebates, Clubbing and aggregation of incomes, Set off and carry forward of losses. Computation of total income and tax liability of Individual Assessee, (including problems). Assessment procedure, Filing of returns, Selfassessment, Regular

---

assessment, Best judgment assessment, Income tax authorities (Theory only). Lab Work: Filing Relevant Forms for Individual Assessee. Format and filling of Application for PAN, Form No.12BA, Form: 16, Challan No. STNS280, ITR-1 & ITR-2.

**Suggested Readings:**

1. Student guide to Income tax: Singhanian - Taxman publications
2. Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
3. Elements of Income tax: Gaur and Narang - Kalyani publications
4. Direct taxes: Bhagawathi prasad – Vishwa prakashan
5. Elements of income tax: P.V.Ramana Rao, A.Sudhakar – National publishing
6. Practicals in Taxation: H.Prem raja - Sri Hamsrala publications.
7. Lal: Direct Taxes: Income Tax, Wealth Tax & Tax Planning, Pearson
8. Bhagawathi Prasad & Anshul Gupta: Taxation, Himalaya.

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**ACCOUNTANT IN BUSINESS**

**Paper: BCO/IAF/104**  
**PPW: 4T+ 1P Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

**Objective:** *To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.*

**Unit I: The Business Organisation, Its Stakeholders and the External Environment**

The purpose and types of business organisation - Stakeholders in business organisations - Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors

**Unit II: Business Organisational Structure, Functions and Governance**

The formal and informal business organisation - Business organisational structure and design - Organisational culture in business - Committees in business organizations - Governance and social responsibility in business

**Unit III: Accounting and Reporting Systems, Controls And Compliance**

The relationship between accounting and other business functions - Accounting and finance functions within business organizations - Principles of law and regulation governing accounting and auditing - The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls, authorisation, security of data and compliance within business - Fraud and fraudulent behaviour and their prevention in business, including money laundering.

**Unit IV: Leading and Managing Individuals & Teams**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

Leadership, management and supervision - Recruitment and selection of employees - Individual and group behaviour in business organizations - Team formation, development and management - Motivating individuals and groups - Learning and training at work - Review and appraisal of individual performance.

**Unit V: Personal Effectiveness & Communication, Professional Ethics in Accounting**

Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frameworks and personal development - Sources of conflicts and techniques for conflict resolution and referral - Communicating in business.

Professional ethics in accounting and business - Fundamental principles of ethical behavior - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

**Source: Adopted from ACCA website**

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**INFORMATION TECHNOLOGY**

**Paper: BCO/IAF/105**  
**P.P.W: 3T + 1P Hrs**

**Max Marks: 35T+15P=50**  
**Exam Duration: 2.5 Hrs**

**Objective:** To acquire basic knowledge in Information Technology and its applications in the areas of business.

**Unit-I: INTRODUCTION TO COMPUTERS**

Development of Computers - Generations of Computers – An overview of Computer Systems - Types of computers - Input & Output Devices. Looking inside the machine: Basic components of a Computer System - Control unit – ALU - Input/Output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory. Brief introduction to IT enabled services – BPO, KPO and Call Centres

**Unit-II: OPERATING SYSTEM**

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) – GUI - wild card characters – Virus & Hackers – Cryptography & cryptology. Windows: Using the Start Menu –Control Panel – Using multiple windows – Customising the Desktop – Windows Accessories (Preferably latest version of Windows or Linux Ubuntu).

**Unit-III: WORD PROCESSING**

Application of Word Processing Software - Menus & Tool Bars - Opening word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**Unit-IV: WORK SHEET/SPREAD SHEET**

Application of Work sheet/Spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting, filtering - validation & consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

MS Access-advantages and limitations-Application of MS-Access.

### **Unit –V: PRESENTATION**

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and Deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Presentation or Libre Office Impress). Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of Multimedia – Images, Graphics, Audio and Video – IT security. Technology used in E-Commerce – Applications – Advantages and limitations.

### **SUGGESTED READINGS:**

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.



**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-II)**  
**FINANCIAL ACCOUNTING – II**

**Paper: BCO/IAF/201**  
**PPW: 5Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

**Objective:** To acquire the conceptual knowledge and application of depreciation methods and single entry system, and preparation of accounts related to non-profit and partnership organizations.

**UNIT-I: DEPRECIATION, PROVISIONS AND RESERVES**

Depreciation (AS-6): Meaning – Causes – Objectives of providing for Depreciation – Factors affecting Depreciation – Accounting Treatment – Methods of Depreciation – Problems on Straight Line Method and Diminishing Balance Method.

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

**UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS**

Single Entry System - Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

**UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS**

Non-Profit Entities: Features of Non - Profit entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and Special Features - Procedure for preparation of Income and Expenditure Account - Preparation of Balance Sheet- Uses and Limitations.

**UNIT-IV: PARTNERSHIP ACCOUNTS-I**

Meaning – Partnership Deed - Legal provisions in the absence of Partnership Deed- Capital Accounts (Fixed and Fluctuating) – Preparation of final accounts- Accounting Treatment of Goodwill - Admission of a Partner.

**UNIT-V: PARTNERSHIP ACCOUNTS-II**

Accounting Treatment of Retirement and Death of a Partner (Excluding Joint Life Policy).

- Dissolution of Firm Insolvency of a Partner (excluding Insolvency of all partners, Sale to Firm, Company and Amalgamation).

**Suggested Readings:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheswari, Vikas.
6. Financial Accounting: Dr.V.K.Goyal, Excel Books
7. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
8. Financial Accounting: Ashok Banarjee, Excel

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-II)**  
**COST ACCOUNTING – II**

**Paper: BCO/IAF/202**  
**PPW: 5Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

*Objective: To acquaint students with the various tool & techniques used in cost accounting.*

**UNIT-I: MARGINAL COSTING**

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

**UNIT-II: ALTERNATIVE CHOICE OF DECISION MAKING**

Decision Making - Make or Buy Decisions – Add or Drop products-Sell or Process further- Operate or Shut-down-Special Order pricing- Replace or Retain.

**UNIT-III: BUDGETS AND BUDGETARY CONTROL**

Budget: Meaning – Objectives - Advantages and Limitations-Essentials of Budgets and Budgetary Control - Classification of Budgets (Problems on Flexible and Cash Budgets).

**UNIT-IV: STANDARD COSTING AND VARIANCE ANALYSIS**

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labor variance - Overhead variance - Sales variance.

**UNIT-V: ACTIVITY BASED COSTING**

Introduction- Concept of ABC – Cost drivers- Characteristics of ABC – Allocation of overheads under ABC – Implementation of ABC – Benefits of ABC (Including problems)

**Suggested Readings:**

1. Cost Accounting: N.K.Prasad
2. Cost Accounting: P.K.Gosh
3. Cost Accounting: Jain and Narang
4. Cost Accounting: S.P.Jyengar
5. Cost Accounting: B.K.Bhar
6. Cost Accounting: M.N.Arora.
7. Cost Accounting: KS Thakur
8. Cost Accounting: Dutta

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-I)**  
**TAXATION - II**

**Paper: BCO/IAF/203**

**Max Marks: 50**

---

1.Prof.S.V.Satyanaarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

*Objective: To equip the students with the working knowledge of indirect taxes.*

**UNIT-I: CUSTOMS DUTY:** Chargeability - Important Terms and Definitions - Procedure for Imports - Procedure for Exports - Customs Tariff Act - Warehousing - Baggage - Stores - Postal Imports - Powers of Customs Authorities (Theory and Problems).

**UNIT-II: CENTRAL EXCISE:** Chargeability - Meaning of goods and excisable goods - Deemed Manufacture - Manufacturer - Central Excise Tariff Act - Principles of Classification - Valuation of Excisable goods - Specific duty vs. Advalorem duty - Maximum Retail Sale Price - Cenvat Credit - Registration Procedure, Penalties and Prosecution - Appeals (Theory and Problems).

**UNIT-III: CENTRAL SALES TAX:** Historical Background - Important Terms and Definitions - Meaning of Inter State Sale – Sale outside the State - Sale in the course of Import or Export Determination of Taxable Turnover - Registration - Declared Goods - Offences and Penalties - (Theory and Problems).

**UNIT-IV: APVAT:** Historical Background - Important Terms and Definitions - Statement of Objects and Reasons - Incidence, Levy and Collection of Tax - Returns and Assessments - Payment and Recovery of Tax - Refund of Tax - Appeals and Revisions Records - Offences and Penalties - Determination of tax liability - (Theory and Problems) - Cenvat Credit - Offences - Penalties and Prosecution (Theory Only). Lab Work: Filling necessary proformas for computation and payment of taxes.

**UNIT – V: SERVICE TAX** - Chargeability - An overview of specified taxable services - Registration - Valuation - Cenvat Credit - Offences - Penalties and Prosecution (Theory Only).

**Suggested Readings:**

1. Indirect Taxes : V. K. Sareen and May Sharma, Kalyani.
2. APVAT: T.V.R.Satyan Prasad, Asia Law House.
3. Guide to Service Tax: P. Veera Reddy, Asia Law House.
4. Indirect Taxes: V.S.Datey, Taxmann.

**B.COM DEGREE PROGRAM (CBCS)**  
**B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-II)**  
**BUSINESS MATHEMATICS**

**Paper: BCO/IAF/205**  
**PPW: 5Hrs**  
**Credits: 4**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

Objective: *To equip the students with a broad based knowledge of mathematics with emphasis on business applications.*

**Unit-I: Mathematics of Finance & Functions**

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates) – Depreciation - Nominal and Effective Rate of Discount – Present Value and Future Value – Annuities. Functions: Concept – Types

**Unit-II: Theory of Sets and Relation**

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets -Algebra of Sets – Application of Set Theory.

Set Relation: Set relation and applications – ordered pairs- Cartesian products – number of elements. Permutations and Combinations (Simple Problems)

**Unit-III: Quadratic Equations and Progressions**

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Applications). Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Applications)

**Unit-IV: Calculus**

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function. Maxima and Minima: Meaning and Application Problems. Integration: Concept –

Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems)

### **Unit-V: Matrices and Determinants**

Matrices: Introduction – Types of Matrices – Matrix Algebra - Addition, Subtraction, Multiplication - Transpose of a Matrix – Properties of a Transpose - Inverse of a Matrix - Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Cramer's Rule And Matrix Inverse Method - Including Application Problems

### **Suggested Readings:**

1. Fundamentals of Mathematics: Sanchetti, D.C.Kapoor, Sultan Chand & Sons
2. Business Mathematics: P.N.Arora, Allied Publishers
3. Business Mathematics: Garg, Galgotia Publishers
4. Business Mathematics: Ak Singh, Himalaya
5. Business Mathematics: M.Wilson, Himalaya.
6. Mathematics for Management: Raghavachary M, Tata McGraw Hill, 2006
7. Business Mathematics: J.K Singh, Himalaya Publishing House Education 2007
8. Mathematics for Business and Economics: J.D.Gupta, P.K Gupta, Manmohan Tata McGraw Hill Publishing Company Ltd.

---

**B.COM DEGREE PROGRAM (CBCS)  
B.COM (INTERNATIONAL ACCOUNTING & FINANCE) (SEMESTER-II)**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

**CORPORATE & BUSINESS LAW**

**Paper: BCO/IFA/204**  
**PPW: 4T+ 1P Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5 Hrs**

*Objective: The objective of this paper is to introduce the statutory provisions that affect the business decisions.*

**UNIT-I: Contract Act**

1. Agreement and Contract: Definition and meaning – Essentials of a valid contract – Types of Contracts.
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – Communication and revocation of offer and acceptance.
3. Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of 'Stranger to Contract' and 'No Consideration – No Contract' – Capacity to contract- Special rules regarding minor's agreements.
4. Consent: Free Consent – Flaw in Consent, Coercion, undue influence, fraud, misrepresentation and mistake.

**Lab work:** Students are expected to know the cases of Contract act and able to create a written contract. Students are advised to refer to Internet website and prepare the assignments.

**UNIT – II: Discharge of a Contract**

1. Legality of object and consideration: Illegal and immoral agreements – Agreements opposed to public policy.
2. Agreements expressly declared to be void – Wagering agreements and contingent contracts.
3. Discharge of a contract: Various modes of discharge of a contract – Performance of contracts;
4. Breach of a contract: Types – Remedies for breach of a contract.

**UNIT – III: Sale of Goods Act**

1. Contract of sale: Definition – features – definition of the term goods – Types of goods – Rules of transfer of property in goods – Differences between sale and agreement to sell.

2. Rights of an unpaid seller.
3. Conditions and warranties: Meaning and distinction – Express and implied conditions and warranties – Sale by non-owners – Auction sale.

**Lab work:** Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments.

#### **UNIT IV: Consumer Protection Act and Intellectual Property Rights**

1. Definitions of the terms: Consumer, unfair trade practices, restrictive trade practices and complainant – Rights of consumers – Consumer protection councils – Consumer redressal agencies – Penalties for violation.
2. Intellectual Property Rights: Meaning – Need and objectives – Meaning of the terms: copy right, patents, trade marks. Information Technology Act, 2000: Aims and objectives, scope, cyber crimes and punishments for the offenders.

**Lab work:** Students are expected to know the Model for a complaint. Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission. Cases and practical problems under the Consumer Protection Act and Information Technology Act. Students are advised to refer to the Internet Website and prepare the assignments.

#### **UNIT V: Company Law**

1. Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.
2. Management of companies: Directors: Qualifications, disqualifications, appointment, removal, rights and duties – Company meetings and resolutions – Appointment of a company secretary.
3. Winding up of companies: Various modes – Compulsory winding up – Powers and duties of official liquidator – Members and creditors voluntary winding up – Winding up subject to the supervision of the court – Dissolution.

**Lab work:** Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments.

---

**Suggested Readings:**

1. Kapoor ND: Company Law, Sultan Chand
2. S.N.Maheswari: Business Laws, Himalaya
3. Balachandran V: Business Law, Tata
4. Tulsian: Business Law, Tata
5. Gogna: A Text book of Business and Industrial Law, S.Chand
6. Pillai Bhagavathi: Business Law, S.Chand
7. Gogna:A Text book of Company Law, S.Chand.
8. S.S.Gulshan: Business Law, Excel Books.



**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-III  
ADVANCED ACCOUNTING**

**Paper: BCO/IAF/301  
PPW: 5 Hrs  
Credits: 5**

**Max Marks: 50  
Exam Duration: 2 .5 Hrs**

**Objectives:** To appraise & develop the skills of the students the application of accounting knowledge in all & special business activities.

**Unit 1: Hire Purchase and Installment Purchase System**

Hire Purchase System – Features – Accounting Treatment in the books of Hire Purchaser and Hire Vendor – Default and Repossession – Partial Repossession – Complete Repossession- Difference between Hire Purchase and Installment Purchase system- Accounting Treatment in the books of Purchaser and Vendor.

**Unit 2: Branch Accounting and Departmental Accounts**

**Branch Accounting-** Meaning, Features, Objectives and Need for Branch Accounting- Types of Branches- Home Branches-Foreign Branches. Dependent Branches - Debtors System-Stock and Debtors System - Final Accounts System.

**Departmental Accounts-** Meaning, Features, Need and Advantages of Departmental Accounting- Methods of Departmental Accounts- Allocation of Departmental Expenses- Technique of Departmental Accounts- Distinction between Departmental Accounts and Branch Accounts- Inter Departmental Transfer.

**Unit 3: Company Accounts: Issue of Shares and Debentures**

Meaning of a Company - Characteristics of a Company- Formation of a Company- Commencement of Business- Statutory Books- Books of Accounts- Statistical Books.

**Share Capital- Issue and Forfeiture of Shares** – Difference between shares and stocks- Terms of Issue- Shares – Application of Shares- Allotment of Shares- Share Capital Suspense Account- Calls on Shares- Journal Entries for Issue of Shares- Issue of Shares to Vendors- Issue of Shares at Premium- Issue of Shares at Discount- Basis of Allotment on Oversubscription as per SEBI Guidelines- Calls in Arrears and Calls in Advance- Forfeiture of Shares-Surrender of Shares-

Reissue of Forfeited Shares-Forfeiture of Shares when there is an Oversubscription and Prorata Allotment.

**Debentures:** Meaning of Debenture- Types of Debentures- Difference between Debenture and Share- Difference between Debenture and Debenture Stock- Stages of Debentures-Issue of Debentures-Issue for consideration other than cash- Debenture issued as Collateral Security- Debenture Discount- Interest on Debenture-Redemption of Debentures- Sinking Fund for Redemption of Debentures.

**Underwriting:** Introduction- Underwriters and Brokers- Types of Underwriting- Underwriting Commission- Determining the Liability of Underwriters- Employee Stock Options (ESOPs).

**Unit 4: Company Final Accounts-** Preparation of Final Accounts- Provisions relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet.

**Unit 5: Profit Prior to Incorporation:** Nature of Profit or Loss- Ascertainment of Profit or Loss Prior to Incorporation- Calculation of Sales Ratio- Calculation of Weighted Ratio- Treatment of Loss Prior to Incorporation.

**Acquisition of Business:** When new sets of Books are opened- Methods of calculation of Purchase Consideration- Accounting Treatment in the Books of the Vendor- Accounting Treatment in the Books of the Purchasing Company- Debtors and Creditors Taken Over on Behalf of Vendors- When same set of Books are continued- Debtors and Creditors are not taken over.

**Suggested Readings:**

1. Advanced Accounting: Volume - II R.L. Gupta & M. Radhaswamy Sultan Chand & Sons
2. Advanced Accountancy Part- II: S.P. Jain & K.L Narang, Kalyani Publishers
3. Advanced Accountancy; Dr.M. Wilson; Scitech Publicationd(INDIA) pvt. Ltd.
4. Financial Accounting (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
5. Financial Accounting; S N Maheshwari, Suneel K Maheshwari & Sharad K Maheshwari; Vikas Publishing House
6. Advanced Accounting; V. Rajasekaran & Poonam Gupta; Pearson
7. Corporate Accounting: S.P. Jain & K.L Narang, Kalyani Publishers
8. Essentials of Financial Accounting: Bhattacharya, PHI.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-III  
MANAGEMENT ACCOUNTING**

**Paper: BCO/IAF/302  
PPW: 5 Hrs  
Credits: 5**

**Max Marks: 50  
Exam Duration: 2 .5 Hrs**

**Objective:** to familiarize and acquaint the student with application of Financial Statements' Analysis for management decision making

**Unit-I: Introduction to Management Accounting & Nature of Financial Statements**

**Nature and Scope of management Accounting** - Difference between cost accounting and management accounting, Relationship between Financial Accounting and Management Accounting, Need, Importance, Limitations of Management Accounting, cost control, cost reduction, cost management.

**Financial Statements:** Meaning – Elements: Assets, Liabilities, Equity, Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations.

**Unit-II: Techniques of Financial Statement Analysis** Meaning – Objectives – Types Procedures - Techniques: Comparative Statements – Comparative Balance Sheets – Comparative Income Statements - Common Size Statements, Common Size Balance Sheet - Common Size Income statements - Trend Analysis – Limitation of Financial Analysis.

**Unit-III: Ratio Analysis** Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios (Problems on calculation of ratios only).

**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: S.P.Gupta
2. Introduction to Management Accounting: Charles T, Horngren et al
3. Tools and Technique of Management Accounting: N.Vinayakam
4. Management Accounting: Manmohan & Goyal
5. Practical problems in Management Accounting: Dr.Kulsreshtha & Gupta
6. Management Accounting: J.R.Monga & M.Prabhakar Reddy
7. Management Accounting: Bhattacharya
8. Management Accounting: Sharma Shashi K. Gupta

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**SEMESTER-III**  
**CORPORATE TAX**

**Paper: BCO/IAF/303**

**PPW: 5 Hrs**

**Credits: 5**

**Max Marks: 50**

**Exam Duration: 2 .5 Hrs**

**Objective:** to acquaint the student with the Theoretical and Practical aspects of Assessing Partnership Firms, Companies, Co-operatives and Trusts.

**Unit-I: Assessment of Partnership Firms assessed as AOP :**

Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or discontinued firm (Theory and Problems). Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income - Allocation of PFAOP's - Total Income - Treatment of share of income received by partners of PFAOP (Theory and Problems).

**Unit-II: Assessment of Companies-I:**

Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income distributed to Unit holders - Tax on income receipt from venture capital companies and funds (Theory only).

---

1.Prof.S.V.Satyanaarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

**Unit-III: Assessment of Companies – II & Other Taxes:**

Companies: Computation of total income of companies - Determination of Tax Liability (Problems). Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

**Unit-IV: Assessment of Co-Operatives and Trusts:**

Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems).

Trusts: Definition – Creation – Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems).

**Unit V: Basics of International Tax Laws**

Basic principles of International Tax law -History of International law - jurisdiction to Tax - Base Erosion and Profit Shifting (BEPS), Double taxation avoidance agreements - Causes of International Double Taxation-Methods of relief from International Double Taxation-- Transfer Pricing -Tax Havens-Approaches to the Identification of Tax Havens-Domestic Law approaches to International Tax Avoidance-Cross Border Merger-Issues - ICDS– Income computation and disclosure standards, Sec90. (Theory only)

**Suggested Readings:**

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Direct Tax Laws and Practice
3. B.B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.
4. 4.V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
5. Manmohan: Direct Taxes with Tax Planning aspects
6. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
7. Harris p and Oliver.D International Commercial Tax (Cambridge University)

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**SEMESTER-III**  
**ENTREPRENEURIAL DEVELOPMENT**

**Paper: BCO/IAF/304**  
**PPW: 5 Hrs**  
**Credits: 5**

**Max Marks: 50**  
**Exam Duration: 2 .5 Hrs**

**Objective:** The purpose of the paper is to provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.

**Unit I: Introduction**

Meaning - elements, determinants and importance of entrepreneurship. Entrepreneurship and creative response to the society' problems and at work. Entrepreneurial Challenges. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship, Innovation Management.

**Unit II: Types of Business Entities**

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

**Unit III: Entrepreneurial Sustainability**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**Unit IV: Business Plan Preparations**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/

presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

### **Unit V: Start up issues**

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview.

Nature of planning in small business. Organisational structure suitable for small business. Aiming for Excellence: Concepts of Productivity, Quality Consciousness, Models and certification. Harvesting strategies versus go for growth, Business Excellence. Operations management. Basic awareness about the need for and means of environment (eco) friendliness and energy management.

### **Suggested Readings:**

1. Brandt, Steven, C. The 10 Commandments for Building a Growth Company. MacMillan Business Books, Delhi.
2. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
3. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
4. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
5. Kao, John J. The Entrepreneurial Organization. Englewoods Cliffs, New Jersey: Prentice-Hall.
6. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications.
7. Patel, V.G. The Seven Business Crises and How to Beat Them. Tata McGraw, New Delhi.
8. SIDBI Reports on Small Scale Industries Sector.
9. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10. Storey, D. J. Small Business: Critical Perspectives on Business and Management. London: Routledge.
11. Taneja, Satish and S.L Gupta. Entrepreneurship Development-New Venture Creation. Galgotia Publishing House, New Delhi.
12. Vesper, Karls H. New Venture Strategies. (Revised Edition). New Jersey, Prentice-Hall.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-III  
BUSINESS STATISTICS**

**Paper: BCO/IAF305**

**Max Marks: 50**

**PPW: 4 Hrs**

**Exam Duration: 2.5hrs**

**Objective:** To inculcate analytical and computational ability among the students.

**Unit-I: Introduction:**

Origin and Development of Statistics – Definition - Importance and Scope - Limitations Of Statistics - Distrust of Statistics. Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

**Unit-II: Diagrammatic and Graphic Presentation:**

Diagrams and Graphs – Simple Bar – Sub – divided. Bar Diagrams – Multiple Bar Diagrams, Percentage Bars – Pie Diagrams – Graphs – Histogram – Frequency Curve - Ogive Interpolation – Graphic Methods.

**Unit-III: Measures of Central Tendency:**

Measures of Central Tendency and Dispersion - Arithmetic Mean – Weighted Mean – Geometric Mean – Harmonic Mean – Median – Quartiles and Percentiles- Mode – Uses and Limitations of different Averages.

**Unit –IV: Measures of Dispersion and Skewness**

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Range – Quartile Deviation – Mean Deviation and Coefficients – Standard Deviation – Co-efficient of Variation – Exercise in Computer Database.

Skewness- Introduction – Measures of Skewness – Relative measures of skewness – Karlpearsons – Bowleys coefficient of skewness.

**Unit-V: Index Numbers:**

Introduction: Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number - Laspeyres – Paasches- Marshall – Edge worth - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**Suggested Readings:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Fundamentals of Statistical: S. P Gupta, Sultan Chand
5. Business Statistics: J. K. Sharma, Vikas Publishers
6. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
7. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
8. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-III  
BUSINESS COMMUNICATION & REPORT WRITING**

**Paper: BCO/IAF/306**

**Max Marks: 50**

**PPW: 4 Hrs**

**Exam Duration: 2.5hrs**

**Objective:** To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Unit I: Introduction**

Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Unit II: Business Correspondence**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

**Unit III: Report Writing**

Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

**Unit IV: Business language and presentation**

Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Unit V: Technology and Business Communication**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

**Suggested Books:**

1. Penrose, Rasberry and Myers, "Business Communication for Managers", Cengage Learning.
2. CSG Krishnamacharyalu and L.Ramakrishna, "Business Communications", 2009, Himalaya.
3. Paul A Argenti, "Strategic Corporate Communications", Tata McGraw Hill
4. David Irwin, "Effective Business Communications", 2009, Viva Books.
5. Kelly Quintanilla and Shawn T Wahl, "Business and Professional communication", Sage Publications.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-IV  
CORPORATE ACCOUNTING**

**Paper: BCO/IAF/401  
PPW: 5 Hrs**

**Max Marks: 50  
Exam Duration: 2.5hrs**

**Objectives:**

To appraise the students the difference between Purchase and Merger Methods of Accounting for Amalgamation in Accordance with AS-14 & Application of Accounting Knowledge and the revised formats in Preparation of Financial Statements of Insurance and Bank Accounts.

**Unit 1: Valuation of Goodwill, Valuation of Shares and Issue of Bonus Share**

**Valuation of Goodwill:** Meaning, Nature and Features of Goodwill- Types of Goodwill- Goodwill and Depreciation- Classes of Goodwill- Recording of Goodwill- Factors Relating to Goodwill- Methods of Valuing Goodwill- Arbitrary Assessment- Capitalization of Expected Future Net Profits- Purchase of Past Average Profits- Super Profits- Normal Rate of Return, Capital Employed and Normal Profit Method.

**Valuation of Shares-** Need for Valuation- Factors Affecting Valuation of Shares- Methods of Valuation of Shares- Net Assets Method, Yield Basis Method, Fair Value Method and Exchange Rate Method.

**Issue of Bonus Shares:** Circumstances for Issue of Bonus Shares, Provisions of Company's Act and SEBI Guidelines, SEBI Guidelines for Issue of Bonus Shares, Clarification to SEBI Guidelines, Free Reserves that can be used for Issue of Bonus Shares, Reserves not available for Issue of Bonus Shares, Accounting Treatment, Difference between Bonus Shares and Right Shares.

**Unit 2: Amalgamation and Internal Reconstruction**

**Amalgamation** -In the Nature of Merger- Amalgamation in the Nature of Purchase-Calculation of Purchase Consideration-Accounting in the Books of Transferor Company-In the Books of the Transferee Company(As per AS-14, Excluding Inter-Company Holdings).

**Internal Reconstruction-** Accounting Treatment-Preparation of Final Statements after Reconstruction.

### **Unit 3: Accounts of Life Insurance Companies**

Life Insurance Companies-Commercial and Legal Background of Insurance Business-Nature of Insurance Business-Types of Policies-Principles of Insurance-Distinction between Life and Non-Life Insurance-Important Provisions of the Insurance Act,1938-Books Required to be Maintained by Insurance Companies-Explanation of Special Terms Peculiar to Insurance Business-IRDA Regulations regarding Preparation of Financial Statements-Accounts of Life Insurance Business- Accounts of General Insurance Business-Preparation of Revenue Account-Profit and Loss Account-Balance Sheet and Valuation Balance Sheet.

### **Unit 4: Bank Accounts**

Bank Accounts - General Information Relating to Book-Keeping System of Bank-Legal Requirements affecting the preparation of Final Accounts-Prudential Norms on Income Recognition. Asset Classification and Provisioning-Income Recognition-Asset Classification and Provisions -Valuation of Investments-Rebate on Bills Discounted-Acceptance, Endorsement and Other Obligations-Format for Preparing Profit and Loss Account-Preparation of Balance Sheet-General Illustrations-Capital Adequacy Norms-Risk Adjusted Assets and Off-Balance Sheet Items-Books and Registers to be maintained by Banks-Slip System of Posting -Schedule of Advances-Non-Performing Assets.

### **Unit 5: Corporate Reporting, Financial statements of groups / Specialized entities & Current Developments**

Performance reporting -. Non-current assets -Financial instruments – Leases-Segment reporting-Employee benefits - Income taxes- Provisions, contingencies and events after the reporting date-Related parties - Share-based payment- Reporting requirements of small and medium sized entities (SMEs)

Financial reporting in specialized, not-for-profit and public sector entities- Entity reconstructions- Implications of changes in accounting regulation on financial reporting - The effect of changes in accounting standards on accounting systems - Proposed changes to accounting standards - The appraisal of financial performance and position of entities -the creation of suitable accounting policies

Analysis and interpretation of financial information and measurement of performance -Current developments: Environmental and social reporting- Convergence between national and international reporting standards – Current reporting issues & Current development

### **Suggested Readings:**

1. Advanced Accounting: Volume - II R.L. Gupta & M. Radhaswamy Sultan Chand & Sons.
2. Advanced Accountancy Part- II: S.P. Jain & K.L Narang, Kalyani Publishers

3. Advanced Accountancy; Dr.M. Wilson; Scitech Publicationd(INDIA) pvt. Ltd. Financial Accounting (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
4. Corporate Accounting - S.P. Jain & K.L Narang, Kalyani Publishers
5. Financial Accounting: R.L. Gupta & M. Radhaswamy Sultan Chand & Sons.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-IV**

**ADVANCED MANAGEMENT ACCOUNTING**

**Paper: BCO/IAF/402**

**PPW: 5 Hrs**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** To provide the students knowledge about use of management techniques for planning, control and decision making.

**Unit I: Capital Budgeting**

Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Payback period (Need, importance, and computation), ARR (Need, importance and computation), NPV(Need, importance and computation) and IRR (Need, importance and computation). (simple Problems).

**Unit – II: Working Capital Management:**

An over view - Determinants of working Capital, Operating Cycle.

**Cash management:** cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory).

**UNIT-III: Human Resource Accounting and Responsibility Accounting:**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

**Human Resources Accounting:** Concept – Objectives – Approaches – Limitations (Theory only) Human Resource Accounting in India.

**Responsibility Accounting:** Concept – Steps – Responsibility Centre – Types of Responsibility Centres – Preparation of Responsibility accounting reports (Including Problems).

#### **UNIT-IV: Inflation Accounting and Income Measurement:**

**Inflation Accounting:** Concept – Limitations of historical cost based financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including Problems).

**Income Measurement:** Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including Problems)

#### **UNIT-V: Financial Measures of Performance:**

**Financial Measures of Performance:** Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only).

**Balanced Score Card (BSC):** Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only)

#### **Suggested Readings:**

1. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
2. Horngren, Charles T. and, Gary L. Sundem, Introduction to Management Accounting, Prentice Hall.
3. Nigam, B.M. Lall and I.C. Jain, Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
4. Lal, Jawahar and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
5. Arora, M.N., Management Accounting, Himalaya Publishing House.

**Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.  
Autonomous, Affiliated to Osmania University, NAAC Reaccredited with 'A' Grade &  
College with Potential for Excellence by UGC.**

---

6. Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
7. Jawaharlal: Accounting Theory & Practice, Himalya;
8. Gupta S.P. : Management Accounting, Sahitya Bhavan;
9. Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani;
10. Robert S. Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall;
11. Rustagi R.P: Management Accounting, Galgotia;
12. Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann;
13. Ronald W. Hilton: Managerial Accounting, TMH;
14. Belverd E. Needles, Jr: Financial Accounting, Houghton Mifflin Company, USA.

**Journals & News Papers:**

15. Journals: Chartered Accountant, ICAI; Management Accountant, ICAI.
16. New Papers: Business Line; Economic Times.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-IV  
AUDITING & ASSURANCE**

**Paper: BCO/IAF/403**

**PPW: 5 Hrs**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objectives:** To impart knowledge pertaining to basic concepts of auditing and to acquaint oneself with auditing procedure & report writing.

**Unit-I: Introduction to Auditing:**

Auditing: Meaning – Definition – Evolution – Objectives – Importance, Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial)- Audit Standards.

**Unit-II: Planning of Audit and Control:**

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. Audit planning: Engagement letter - Audit programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings

**Unit III: Internal Control, Internal Check & Internal Audit:**

Internal check- Objectives of Internal Control- Elements or Characteristics or Principles of Internal Control- Scope and Limitations of Internal Control. Internal Check- Definition-

---

1. Prof. S. V. Satyanarayana

2. Prof. A. Sudhakar

3. Mr. D. Satish

4. Mr. B. Sekkizhar

5. Ms. Monisha Gupta

6. Dr. N. V. Kavitha

Objectives – Essential Characteristics –Advantages and Disadvantages of Internal Check.  
Internal Check with regard to Wages-Purchases- Sales- Stores –Fixed assets & Investments.  
Internal Audit – Definition – Objectives – Internal Check Vs Internal Audit – Degree or reliance  
of Mutual relationship between Internal auditor and Statutory auditor.

#### **Unit-IV: Vouching and Audit of Financial Statements:**

Vouching: Meaning - Vouching of cash and trading transactions – Investigation, Verification and  
Valuation of assets and liabilities - Differences between vouching, investigation, verification and  
valuation. Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets

– Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other  
liabilities.

#### **Unit-V: Audit of Institutions & Special Areas of Audit**

Audit of institutions: Partnership firms - Manufacturing and Other Companies - Non-trading  
concerns. Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of  
audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

#### **Suggested Readings:**

1. Practical Auditing: T.N.Tandon
2. Auditing: N.D.Kapoor
3. Auditing: Dinkar Pagare
4. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
5. Auditing: R.G.Saxena, Padmalata, Himalaya Publications
6. Practical Auditing: Spicer & Pegler
7. Principles and Practices of Auditing: Jagdish Prakash
8. Fundamentals of Auditing; Basu, Pearson.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**SEMESTER-IV**  
**IndAS & IFRS**

**Paper: BCO/IAF/404**  
**PPW: 5 Hrs**

**Max Marks: 50**  
**Exam Duration: 2.5hrs**

**OBJECTIVE:** The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

**Unit-I**

**International Financial Reporting Standards:**

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

**Unit – II**

**Accounting for Assets and Liabilities**

Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (**Only Theory**). Comparative study of IndAs with IFRS. Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - **Simple problems**

**Unit-III**

**Presentation of Financial Statements:**

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue.

Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non-current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest. Comparative study of IndAs with IFRS. – **Practical problems on each element.**

#### **Unit – IV**

##### **Accounts of Groups:**

Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value - Comparative study of IndAs with IFRS – **Practical problems.**

#### **Unit V**

##### **Disclosure Standards**

Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. **(Theory Only).**

##### **Books for reference:**

1. IFRS – Student Study Guide - ISDC
2. IFRS for India, Dr.A.L.Saini, Snow white publications
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. IFRS explained – a guide to IFRS by BPP learning Media
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**SEMESTER-IV**  
**ADVANCED BUSINESS STATISTICS**

**Paper: BCO/IAF/405**

**PPW: 4 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**OBJECTIVE:** To inculcate analytical and computational ability among the students.

**Unit-I: Correlation:**

Introduction: Significance of the study of Correlation - Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

**Unit-II: Regression:** Introduction: Uses of Regression Analysis – Differences between Correlation and Regression Analysis – Regression Lines, Regression Equations - Linear and Non Linear Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**Unit-III: Time Series:**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

Utility of Time Series Analysis - Components of a Time Series – Measurement of Trend – Preliminary adjustment before analyzing Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

**Unit-IV: Probability:**

Terminology (Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events) - Basics of Set Theory – Permutation – Combination - Approaches to Probability (Classical – Empirical – Subjective - Axiomatic Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Bye's Theorem).

**Unit-V: Theoretical Distributions:**

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical. Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

**Suggested Readings:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-IV  
BUSINESS ANALYSIS**

**Paper: BCO/IAF/406**

**Max Marks: 50**

**PPW: 4 Hrs**

**Exam Duration: 2.5hrs**

**Objective:** Student will be able to assess strategic position, determine strategic choice, and implementing strategic action through beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing processes, projects, and people within financial and other resource constraints.

**Unit I: Strategic position, Strategic Choices & Strategic Action**

**Strategic Position:** The need for, and purpose of, strategic and business analysis. Environmental issues affecting the strategic position of, and future outlook for, an organisation. Competitive forces affecting an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture

**Strategic Choices:** The influence of corporate strategy on an organisation - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development

**Strategic Action:** Organising and enabling success - Managing strategic change - Understanding strategy development.

### **Unit II: Business and Process Change & Information Technology**

Business and process change - . Business change - The role of process and process change initiatives - Improving the processes of the organisation - Software solutions  
Information technology - Principles of information technology - Principles of e-business - E-business application: upstream supply chain management- E-business application: downstream supply chain management - E-business application: customer relationship management

### **Unit III: Project Management**

Project management - The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

### **Unit IV: Financial Analysis**

Financial Analysis - The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions

### **Unit V: Strategy and People**

People - Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

**Adopted from ACCA Syllabus**

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
FINANCIAL MANAGEMENT**

**Paper: BCO/IAF/501  
PPW: 5 Hrs  
Duration of Course: 60 Hours**

**Max Marks: 50  
Exam Duration: 2.5hrs**

**Objective:** to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

**Unit-I: Introduction:**

Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions– Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory). Time value of money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems).

**Unit-II: Accounts Receivable Management**

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems). Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems).

**Unit-III: Cost of Capital**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

**Cost of Capital:** Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of weighted Average and Marginal Cost of Capital (Including Problems).

**Leverages:** Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems).

#### **Unit-IV: Capital Structure Theories**

Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Including Problems).

#### **Unit-V: Dividend Decisions:**

**Dividend Policy:** Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory).

**Dividend Theories:** Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

#### **Suggested Readings:**

1. Prasanna Chandra: Financial management, TMH
2. Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson
3. Khan M.Y. & Jain PK: Financial management, TMH
4. Pandey I.M.: Financial Management, Vikas
5. Rustagi, R.P. Financial Management, Sultan Chand
6. Shashi K. Gupta and R.K. Sharma: Financial Management, Kalyani Publishers
7. Sudarsan Reddy G: Financial Management, Himalaya
8. Van Horn, James C: Financial Management, Prentice Hall.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
CORPORATE GOVERNANCE & BUSINESS ETHICS**

**Paper: BCO/IAF/502**

**Max Marks: 50**

**PPW: 5 Hrs**

**Exam Duration: 2.5hrs**

**Duration of Course: 60 Hours**

**Objective:** To facilitate the students to have knowledge of the need for corporate governance and enable them to understand the parameters of accountability to the stakeholders. It also makes the students realize the importance of values and ethics in business.

**Unit I: Introduction**

Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – History of Corporate Governance. Emergence of corporate governance (CG), CG committees and guidelines – working group on Company's Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

**Unit II: Conceptual Framework of Corporate Governance**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.

### **Unit III: Corporate Governance and Stake Holders**

Rights and privileges of shareholders - Shareholder protection – Grievance redressal process – investor problems and protection.

Board of Directors Governance issues relating to the Board – role of directors – independent directors – Director's remuneration.

### **Unit IV: Business Ethics**

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy.

### **Unit V: Corporate Social Responsibility**

Corporate Responsibility, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

### **Suggested Readings:**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
FINANCIAL SERVICES: BANKING & INSURANCE**

**Paper: BCO/IAF/503**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:**

To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services.

**Unit - I: Introduction to Financial Services:**

Meaning of Financial Services - Structure of Indian Financial System - Importance of Financial system for the economic development.

**Unit - II: Banking Systems and its Regulation:**

Banking Systems: Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking - An overview of banking - Banking Sector Reforms with special reference to Prudential Norms, capital adequacy norms, income

recognition norms - classification of assets and NPAs - Innovations in Banking: ATMs, E-Banking, Credit cards, Online & Offshore Banking.

**Unit - III: Banker and Customer, Loans and Advances:**

Banker and customer definition and their relationship - Types of customers and modes of operations - Procedure and precaution for opening an account - Pass book & its features - Rights, duties and obligations of the payee banker. Promissory Note and Bills of Exchange and Cheque - Differences between them - Types of crossing the cheque - Payment of cheque and consequences of wrongful dishonor - Collection of local and upcountry cheques - Responsibilities and liabilities of collecting banker and statutory protection to the collecting banker. Types of loans and advances - Principles of sound lending policies - Credit appraisals of various forms of loans and advances - Modes of creating charges - Lien, pledge, mortgage and hypothecation.

**Unit – IV: Financial Markets & Services:**

Indian Money Market: Characteristics – Structure - Composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) - Problems and reforms in Indian money markets.

Indian Capital Market: Composition and growth of primary and secondary markets - Differences between primary and secondary markets - Capital market reforms and NBFCs in capital markets - Stock Exchanges: BSE, NSE, OTCEI, Online Trading and role of SEBI.

Financial Intermediaries and Services: Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services: Depository Services and Depository Participants.

**Unit - V: Types of Insurance and Its Regulation:**

Life Insurance: Practical aspects of Life Insurance - Procedure for issuing a life insurance policy - Issue of duplicate policies - Nomination - Surrender value - Policy loans – Assignment - Revivals and claim settlement.

Non Life Insurance: Types of products and scope of Fire Insurance, Marine Insurance, Health Insurance, Social Insurance and Rural Insurance. - Regulation of Insurance in India - Insurance Act, 1938 and IRDA 1999.

**Suggested Readings:**

1. Sethi & Bhatia: Elements of Banking and Insurance, PHI
2. Maheshwari and Paul R.R: Banking theory law and practice
3. Sundaram and Varshney: Banking theory law and practice
4. Mithani & Gordon: Banking and financial Services

5. Tannans: Banking law and practice in India
6. M.Y.Khan: Indian Financial System
7. P.K.Gupta: Insurance and risk management
8. Vijaya Raghavan Iyengar: Introduction to Banking-Excel Books
9. Aryasri & Murty: Banking and Financial Systems, Tata
10. Guruswamy: Merchant Banking and Financial Services, Tata
11. Murthy and Venugopal: Indian Financial System, IK International
12. Paul Suresh: Management of Banking and Financial Services, Pearson
13. Neelam C Gulati: Principles of Insurance Management, Excel Books
14. Internet websites of RBI, IRDA, SEBI, BSE, NSE, DFHI, NABARD, SIDBI, NBFC.

**Suggested Magazines & Journals:**

1. Business World, 2. Business India, 3. Business Today, 4. Economic Times
5. Indian Journal of Accounting, 6. Indian Journal of Commerce.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
INTERNATIONAL AUDITING & ASSURANCE**

**Paper: BCO/IAF/504**

**Max Marks: 50**

**PPW: 5 Hrs**

**Exam Duration: 2.5hrs**

**Duration of Course: 60 Hours**

**Objective:** This subject aims at imparting knowledge of International Auditing and Assurance.

**Unit 1: Audit Framework and Regulation**

External audit engagements – Objective and Meaning, types of assurance engagement, Concepts of Accountability, Stewardship and Agency, Elements of an Assurance Engagement, Regulatory environment – external audit, Mechanism to control auditors, Statutory Regulations: Appointment, Rights, Removal and Resignation of Auditors, Limitations of external audit, Corporate Governance – Objective and meaning, Directors responsibilities, Role and structure of Audit Committee, Fundamental principles of Professional Ethics, Audit threats and Safeguards, Role of External and Internal audit, Factors to assess – Internal audit, Limitations of internal audit, Outsourcing – Advantage and Disadvantage of outsourcing internal audit function, Format and Content of Audit Review Reports

**Unit 2: Planning and Risk Assessment**

Preconditions for Audit, Obtaining audit engagement, Engagement Letters - Contents, Quality Control Procedures, Overall objectives of the auditor and the need to conduct an audit, Components of audit risk,

**Department of Commerce, St. Ann's College for Women, Mehdipatnam, Hyderabad.  
Autonomous, Affiliated to Osmania University, NAAC Reaccredited with 'A' Grade &  
College with Potential for Excellence by UGC.**

---

Concepts – Materiality and Performance Materiality, Materiality levels, Procedures to obtain initial understanding, Analytical procedures in planning, Compute and interpret key ratios used in analytical procedures, Effect of fraud and misstatements on the Audit Strategy, Responsibilities of internal and external auditors for the prevention and detection of fraud and error, Audit Planning – need and importance, Contents of the overall Audit Strategy and Audit Plan, Difference between an interim and final audit, Audit Documentation – Need, importance and contents, safe custody and retention of Working Papers

**Unit 3: Internal Control**

Five components of Internal Control, How auditors record internal control systems, Evaluate internal control components including limitations and deficiencies, computer systems controls, Describe control objectives, control procedures, activities and tests of control in relation to:

i) The sales system; ii) The purchases system iii) The payroll system iv) The inventory system v) The cash system vi) Non-current assets

Requirements and methods of how reporting significant deficiencies in internal control are provided to management

**Unit 4: Audit Evidence**

Assertions contained in the financial statements, audit procedures to obtain audit evidence, quality & quantity of audit evidence, problems associated with the audit and review of accounting estimates, control environment of smaller entities, Audit sampling – meaning and need, differences between statistical and

non-statistical sampling – Examples and usage, Audit of specific items – Receivables, inventories, payables and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions and contingencies, Share capital, reserves and directors' emoluments, Computer-assisted audit techniques – Meaning and examples, Work of others – extent of reliance, extent to which reference to the work of others can be made in the independent auditor's report, Audit techniques to not-for profit organisation.

**Unit 5: Review and Reporting**

Subsequent events – Purpose, Indicators and Responsibilities and procedures to be undertaken, Going Concern – Definition and importance, Responsibilities of auditors and management regarding going concern, Written representations – Purpose, Procedure and Reliability, Circumstances when written representation can be obtained, Audit finalisation and review – Procedures and sufficiency of evidence, Dealing with Uncorrected Statements.

**Suggested Readings:**

- 1 Audit & Assurance INT (ACCA) ISDC Becker Publishing
- 2 Audit & Assurance INT (ACCA) BPP Publishing
- 3 Audit & Assurance INT (ACCA) Kaplan Publishing
- 4 Auditing and Assurance for CA IPCC by Sanjib Kumar Basu

- 5 BN Tandon, Practical Auditing, Sultan Chand  
6 Dr.Nanje Gowda, Principles of Auditing, VBH  
7 Dr. Alice Mani: Principles & Practices of Auditing, SBH.  
8 K. Venkataramana, Principles And Practice Of Auditing, SHBP.  
9 MS Ramaswamy, Principles and Practice of Auditing.  
10 DinakarPagare, Practice of Auditing, Sultan Chand  
11 Kamal Gupta, Practical Auditing, TMH

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
PERFORMANCE MANAGEMENT**

**Paper: BCO/IAF/505**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** To understand the tools for application and measurement of performance for strategic decision making.

**Unit-I: Introduction to Performance Management**

Definition of performance- Aims of performance management- Purpose of performance management- Employee engagement and performance management- Principles of performance

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

management-Dimensions of performance management- Linkage of performance management to other processes.

## **Unit-II: Performance Management Planning and Development**

Introduction- Performance management planning- Planning process- Performance Agreement- Drawing up the plan- Evaluating the performance planning process.

## **Unit-III: Performance Evaluation**

Divisional profitability- Human productivity and performance analysis- Return on investment- the distinction between economic and managerial performances evaluation-Economic value added (residual income)-transfer pricing and taxation- Post evaluation of strategic business arrangements.

## **Unit-IV: Performance Management Issues**

Team performance - Performance of learning organizations and virtual teams - Role of line managers -Performance management and demand - Linking performance to pay.

## **Unit-V: Performance Appraisal**

Definition and dimensions of performance management- Purpose of performance appraisal - Arguments against performance appraisal- Necessity of performance appraisal and its usage by organizations- Characteristics of performance appraisal- Performance appraisal process- mistakes made by human resources department- 360degrees appraisal.

**Suggested Readings:**

1. Performance Management by HermainAguinis
2. Performance Management by Vipul Publications
3. Performance Management System by R.KSahu
4. Performance Management & Appraisal Systems by T.V Rao,Response books publications
5. Management Control System: Performance Management, Evaluation and Incentives by Kenneth Merchant A.K & Van der Stede, Pearson Education Limited
6. Performance Management by Dr.C.Appa Rao, Biztantra publications
7. Dynamic Performance Management by Branchi,Carmin
8. Performance Management by James W.Smith, Manual London
9. Advanced Performance Management by ACCA
10. Business Performance Measurement and Management by Paolo Taticchi, Springer Edition

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-V  
RESEARCH METHODOLOGY**

**Paper: BCO/IAF/506**

**PPW: 4 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** to develop research orientation among the students and develop analytical skills.

**Unit-I: Introduction**

**Quantitative Techniques:** Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.

**Research:** Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

## Unit-II: Collection, Presentation & Analysis of Data

**Sources of Data:** Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.

**Processing and Presentation of Data:** Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).

## Unit-III: Interpretation and Report Writing

**Interpretation:** Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases).

**Report Writing:** Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report.

## Unit-IV: Probability and Probability Distributions

**Probability:** Meaning - Fundamental Concepts - Approaches to measurement of Probability - Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems-Bayesian theorem and its simple applications - Mathematical expectation (including problems).

**Probability Distributions:** Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems).

## Unit-V: Association of Attributes & Chi Square Test

**Association of Attributes:** Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.

**Chi Square Test:** Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems).

---

**Suggested Readings:**

1. Krishna Swamy: Methodology of Research in Social Sciences
2. Kothari: Research Methodology
3. Zikmund: Business Research Methods
4. SC. Gupta: Fundamentals of Statistics
5. SP. Gupta: Statistical Methods
6. Keller: Statistics for Management & Economics
7. Sanchetty & Kapoor: Business Statistics
8. Achalapathi KV: Reading in Research Methodology in Commerce & Business  
Management Anderson: Statistics for Business and Economics

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-VI  
INVESTMENT MANAGEMENT**

**Paper: BCO/IAF/601**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

**Unit-I: Introduction:**

**Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

**Financial Assets:** Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

**Unit-II: Indian Capital Markets - An Overview:**

**Primary Market:** Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

**Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of

Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

**Unit-III: Risk and Return Analysis:**

**Return:** Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).

**Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems).

**Unit-IV: Portfolio Analysis:**

**Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

**Markowitz Model:** Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems).

**Unit-V: Portfolio Selection:**

**Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

**Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

**Suggested Readings:**

1. Agarwal: A Guide to Indian Capital Market, New Delhi;
2. Avadhani, V.A: Indian Capital Markets, Himalaya;
3. Bhalla, V.K: Investment Management. S. Chand & Co.;
4. Kevin, S: Security Analysis Portfolio Management, PHI;
5. Fabozzi, Frank J: Investment Management, Prentice Hall;
6. Strong: Portfolio Construction and Management, PHI;
7. Preeti Singh: Investment Management, Himalaya;
8. Sulochana, M: Depository System - Problems & Prospects, Kalyani.;
9. Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani;
10. Gnagadhar V. And G. Ramesh Babu: Investment Management, Anmol.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-VI  
INTERNATIONAL BUSINESS**

**Paper: BCO/IAF/602**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

**Unit I: Introduction to International Business**

Meaning- Definition - nature and scope of International business; Theories of International Business- stages of Internationalization- Advantages and problems of International Business.

**Unit II: International Business Environment**

Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.

**Unit III: International Economic Institutions and Agreements**

Introduction- Establishment of WTO –Organisation structure of WTO, IMF, World Bank, UNCTAD, International commodity trading and agreements- Asian Infrastructure Investment Bank (AIIB), National Development Banks(NDB).

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

#### **Unit IV: Globalisation**

Introduction- Meaning and Definition – features – stages of globalisation-Globalisation of Markets-Production and Technology. Advantages and Disadvantages of Globalisation= Methods of Globalisation- Essential conditions for Globalization- Globalisation in India.

#### **Unit V: Multinational Corporations**

Definition – Distinction among IC,MNC,OC and TNC –Factors contributed for the growth of MNC's- Organization Design and structure of MNC's – Relationship between Headquarters and Subsidiaries- MNC's in India –The Indianisation of Transnational.

#### **Suggested Readings:**

1. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth. Department of Commerce, University of Delhi.
2. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
3. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
4. F.Adhikary, Manab, Global Business Management, Macmillan, New Delhi
5. Black and Sundaram: International Business Environment, PHI New Delhi. F. Buckley, Ardin: The Essence of International Money, PHI New Delhi
6. Gosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi
7. Tayeb, Monis H: The Global Business Environment – An Introduction, Sage Publication, New Delhi. Mode of Evaluation for Continuous Internal Assessment
8. Subba Rao: International Business, Himalaya Publishing House.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-VI  
HUMAN RESOURCE MANAGEMENT**

**Paper: BCO/IAF/603**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** To understand various facets of human resource management & comprehend emerging developments in HRM.

#### **Unit-I: Introduction:**

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on HRM.

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

#### **Unit-II: Acquisition of Human Resource:**

---

1.Prof.S.V.Satyanaarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth -  
Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) -  
Methods of Job Analysis.

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of  
HR Planning - Problems in HR Planning.

Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure –  
Tests and Interview - Placement - Induction - Promotion - Transfer.

**Unit-III: Developing and Motivating Human Resource:**

Training - Assessing training needs - Methods and Evaluation of Training. Development:  
Techniques of Management Development – Evaluating Effectiveness.

Performance Management: Concept - Performance Appraisal - Concept- - Traditional and  
Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and  
Career Planning and Development.

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles –  
Brief Introduction to forms of Workers Participation in Management in India

**Unit-IV: Maintenance of Human Resource:**

Compensation Management: Objectives – Job Evaluation: Concept – Methods - Essentials of  
Sound Wage Structure – Concepts of Minimum Wage, Living Wage and Fair Wage – Wage  
Differentials. Employee Relations: Objectives – Discipline: Objectives – Grievance: Causes –  
Procedure; Trade Unions: Objectives - Role of Trade Union in New economy - Collective  
Bargaining: Types – Essential conditions for the success of Collective Bargaining.

**Unit-V: HEM in the Knowledge Era:**

Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge  
Management Process.

Virtual Organizations: Concept - Features -Types - HR Issues. Learning Organization: Concept –  
Role of Leader in Learning Organizations.

**Suggested Readings:**

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Subba Rao P: Personnel and Human Resource Management, Himalaya.
6. VSP Rao:, Human Resource Management, Vikas
7. Gupta CB, Human Resource Management, Sultan Chand & Sons.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-VI  
ADVANCED PERFORMANCE MANAGEMENT**

**Paper: BCO/IAF/604**

**PPW: 5 Hrs**

**Duration of Course: 60 Hours**

**Max Marks: 50**

**Exam Duration: 2.5hrs**

**Objective:** To acquire expert knowledge, skills to the strategic role of management accounting as a discipline for planning and controlling performance.

**Unit-I: Strategic Planning and Control**

Strategic management accounting- Performance hierarchy- Performance management and control of the organisation- Changes in business structure and management accounting –other environmental and ethical issues.

**Unit-II: External Influences on Organisational Performance**

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

Impact of risk and uncertainty on performance management- Impact of other external factors on performance management.

### **Unit-III: Performance Measurement Systems and Design**

Performances management information systems- Sources of management information- Recording and processing methods- Management reports.

### **Unit-IV: Strategic Performance Measurement**

Strategic performance measures in the private sector- Divisional performances and transfer pricing issues- Strategic performances measures in not-for-profit organisations- Non-financial performance indicators- The role of quality in management information and performance measurement systems- Performances measurement and strategic human resource management issues- Other behavioural aspects of performances measurement

### **Unit-V: Performances Evaluation and Corporate Failure**

Alternative views of performance measurement and management- Strategic performance issues in complex business structures- Predicting and preventing corporate failure.

#### **Suggested Readings:**

1. Performance Management by HermainAguinis
2. Performance Management by Vipul Publications
3. Performance Management System by R.KSahu
4. Performance Management & Appraisal Systems by T.V Rao,Response books publications
5. Management Control System: Performance Management, Evaluation and Incentives by Kenneth Merchant A.K & Van der Stede, Pearson Education Limited
6. Performance Management by Dr.C.Appa Rao, Biztantra publications
7. Dynamic Performance Management by Branchi, Carmine
8. Performance Management by James W.Smither, Manual London

9. Advanced Performance Management by ACCA
10. Business Performance Measurement and Management by Paolo Taticchi, Springler Edition

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
SEMESTER-VI  
INTERNATIONAL FINANCIAL MANAGEMENT**

**Paper: BCO/IAF/605**

**Max Marks: 50**

**PPW: 5 Hrs**

**Exam Duration: 2.5hrs**

**Duration of Course: 60 Hours**

**Objective:** To gain the conceptual knowledge and application of international financial management.

**Unit-I: Introduction**

**An Overview of International Financial Management:** Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors influencing Growth of International Finance – International Monetary System (Theory only).

---

1.Prof.S.V.Satyanarayana

2. Prof. A.Sudhakar

3.Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

**Balance of payments Accounting:** BOP Accounting Principles – Debit and Credit Entries – Balance of Payments Statement (Including Problems).

**Unit-II: Foreign Exchange Markets & Exchange Rate Mechanism:**

**Foreign Exchange Market:** Features – Major Participants – Spot Market: Features, arbitrage, speculation – Forward Market: Features, arbitrage, hedging. Speculation, Swapping (Including Problems).

**Exchange Rate Mechanism:** Exchange Rate Quotations – Nominal, Real & Effective Exchange Rates – Exchange Rate Determination in Spot Market – Exchange Rate Determination in forward Market (Including Problems).

**Unit-III: Foreign Exchange Exposure**

**Measurement of Foreign Exchange Exposure:** Meaning & Relevance of Foreign Exchange Exposure – Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems).

**Management of Foreign Exchange Exposure:** Need – Hedging of Transaction Exposure – Hedging of Real Operating Exposure – Management of Accounting Exposure (Including Problems).

**Unit-IV: International Financial Markets & Instruments**

**International Financial Markets:** Features – Factors for Growth – Interest Rates – Channels of International Funds Flow.

**International Financial Instruments:** Euro Credits: Revolving Credit, Term Credit – Euro Bonds: Straight Bonds, Convertible Bonds, Currency Optional Bonds, FRNs – Euro Currency Deposits: Call Deposits, Term Deposits, Certificates of Deposits – Euro Notes: Commercial paper, NIF, Medium Term notes – Euro Issues: FCCB, GDR, ADR (Theory only).

**Unit-V: Financing of Foreign Trade:**

**Foreign Trade Documents:** Letters of Credit – Bill of Exchange Marine Insurance Policy – Invoices Certificates – Bill of Lading.

**Foreign Trade Financing:** Methods of Financing: Bank Credit (Pre-Shipment Credit, Post-Shipment Credit, Medium Term Credit, Credit under Duty Draw Back Scheme), Factoring, Counter Trade – Modes of Payment (Theory Only).

**Suggested Readings:**

1. Avadhani: International Finance, Himalaya;
2. Bharati V Pathak: Indian Financial Management , Pearson;
3. Clark: International Finance, 2e Thomson 2006;
4. Jeevenandam: Foreign Trade Finance and Risk Management, Sultan Chand;
5. Joseph Anbarasu: global Financial Management, Ane Books Pvt.Ltd;
6. Kevin s: Fundamentals of International Financial Management, PHI;
7. Madhu Vij: Internationa Finacial Management, 3e Excel Books;
8. Madura: International Corporate Finance, 8e Thomson 2007;
9. Shapiro: Multinational Financial Management PHI;
10. Sharan: International Financial Management, PHI.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**SEMESTER-VI**  
**COMPUTERIZED ACCOUNTING & E- COMMERCE**

**Paper: BCO/IAF/606**

**Max Marks: 50**

**PPW: 5 Hrs**

**Exam Duration: 2.5hrs**

**Duration of Course: 60 Hours**

**Objective:** To provide basic knowledge in the computerized accounting systems using different accounting softwares and its applications in the area of business. It also enables the student to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

**Unit- I: Computerized Accounting:**

Computerized Accounting: Meaning, Features, Advantages and disadvantages – Computerized vs Manual Accounting – Creation of Company – Grouping of accounts – Creation of Accounts: Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Debit Note Register, Credit Note Register, Opening and Closing Stock – Creation of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation.

Entering Transactions: Voucher Entry – Sales Vouchers – Purchase Vouchers – Receipt Vouchers – Payment Vouches – Contra Vouchers – Journal Vouchers – Debit Note Vouchers – Credit Note Vouchers– Editing and Deleting Vouchers – Voucher Numbering – Customization of Vouchers – Discount Allowed – Discount Received – Petty Cash Book – Depreciation – Automatic Interest Calculation – Interest Receivable – Interest Payable.

**Unit-II: Computerised Statements:**

Day Books – Financial Statements: Trial Balance, Trading & Profit and Loss Account, Balance Sheet – Ratio Analysis - Cash Flow statement – Funds Flow Statement - Inventory Report of a Sole Trader and a Company – Outstandings: Receivables and Payables – Editing and Deleting Ledgers and Groups – Budget Control – Creating, Editing and Deleting Budgets – VAT Assessment.

**Unit-III: Introduction to E Commerce:**

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

**Unit-IV: Electronic Data Interchange (EDI), E-Commerce & Internet:** Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

**Unit-V: Electronic Payment Mechanisms and Web Page Designing:** Introduction - SET protocol - SET Vs SSL - Payment gateway - Certificate issuance - Trust chain - Cryptography methods - Encryption technology – Digital signatures - Dual signatures - SET Logo Compliance testing - Status of Software Magnetic strip cards - Smart cards - Electronic cheques - Electronic cash - Third party processors and Credit Cards - Risk and electronic system - Designing electronic payment systems.

Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables – Hypertext links.

**Suggested Readings:**

1. Implementing Tally: Nadhani & Nadhani, BPB
2. Business Data processing System: P. Mohan, Himalaya
3. Business Data Processing And Accounting System: V. Srinivas, Kalyani
4. Manuals supplied along with respective packages.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**ACCOUNTANT IN BUSINESS**  
**(SEMESTER – I)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Chart on objectives of business organisation
2. Chart showing Stakeholders of business organisation
3. Diagram showing business environment model
4. Poster Making-Company Logos
5. Chart showing Business Functions
6. Case Studies of Successful Entrepreneur
7. Table showing differences between Formal & Informal Organisation
8. Chart showing functional structure of organisation
9. Chart on product/service oriented structure
10. Diagram showing CSR model
11. Chart showing social responsibility in business
12. Chart showing elements of rules based governance
13. Diagram showing accounting and finance structure
14. Table showing differences between external audit & Internal audit
15. Diagram showing Audit Process
16. Chart showing Components of Internal Control
17. Chart showing General IT Controls
18. Diagram on Purchase System
19. Chart showing traits of a successful Leader
20. Table showing differences between Leadership and Management
21. Chart showing steps involved in selection process
22. Chart showing Training Approach
23. Diagram showing Maslow's hierarchical needs Model
24. Chart showing steps involved in personal development plan
25. List the corporate codes of any existing organization
26. Diagram showing communication process
27. Chart Showing various communication patterns

**Question Bank of Information Technology**  
**B.Com (All streams)**  
**(Semester- I) w.e.f 2015-16**

**I.MS DOS:**

1. Create a Directory - Market  
Sub Directory – Vegetables and files tomato and potato – rename potato as Potatoes and delete the file potato  
Sub Directory - Fruits and files mango and apple
2. Create Directory – College  
Sub Directory – Course  
Sub Directory - Commerce and files in it – B.Com, B.A, and B. Sc

**II. MS WORD:**

1. Using Mail Merge, write a letter inviting 5 friends to your Birthday Party.
2. Create a Macro Program with your own data and run it.
3. Create a document and give 5 Footnotes.
4. Create a Table containing student's marks and sort in ascending order and apply Auto Formatting.
5. Insert 4 Bookmarks in a file and use Go to Bookmark option.

**III. MS EXCEL:**

1. Apply Auto formatting for the following Table and find total and average of each students

Roll No	Name	QT	FIT	IOM
101	Radhika	50	90	80
102	Sarika	60	80	60
103	Geethika	50	70	75
104	Bhoomika	80	60	80
105	Karthika	84	57	84

2. The following are the marks obtained by the students of B.Com in three subjects:

Roll No	Name	QT	FIT	Accounts
1011	Pravalika	50	90	80

**Department of Commerce, St. Ann's College for Women, Mehdipatnam, Hyderabad.  
Autonomous, Affiliated to Osmania University.  
NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

1012	Aryaman	40	80	60
1013	Akrosh	38	70	75
1014	Prajaktha	80	60	68
1015	Trisha	84	57	84

Using Conditional Formatting list out students who scored

- a) Less than 50 in QT      b) More than 65 in FIT      c) Between 60 and 80 in Accounts

3. The following are the marks obtained by the students in three different subjects. Draw a Bar and pie diagram:

Roll No	Name	QT	FIT	Accounts
1011	Pravalika	50	90	80
1012	Aryaman	40	80	60
1013	Akrosh	38	70	75
1014	Prajaktha	80	60	68
1015	Trisha	84	57	84

4. From the table given below reduce the total expenditure to Rs.16000 by reducing sales Department's expenditure by applying Goal seek.

Department	Expenditure Rs.
Production	4000
Sales	6000
Marketing	3000
Finance	5000
Total Expenditure	18000

5. Principal Amount : 2, 00,000

Rate of interest : 5%

Time period : 10 years

Amount to be paid?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8% b) Time period to 5 Years and 3 Years.

6. Employee Name	Department	Salary Rs.
A	Sales	3000
B	Accounts	4000
C	Marketing	5000
D	Sales	6000
E	Accounts	4000
F	Marketing	8000

Obtain Department-wise Subtotals and prepare pivot table.

**IV. MS POWERPOINT:**

1. Create 6 Slides using different slide layouts - describing about your College and perform the following:
  - Give Header and Footer
  - Give Background Color
  - Insert Picture from Clip Art
  - Insert Slide Numbers
2. Create 5 Slides on "Polio Immunization" and execute the following by using Action Buttons for all the slides to link them:
  - a) Link first slide with the third.
  - b) Create "No Smoking" and hyperlink with "Polio Immunization".
3. Create 4 Slides on "Traffic Rules" and apply different Custom Animation Schemes and show only 3 slides (without using Delete option)
4. Create 2 Slides on "Traffic Rules" and on "Avoid Cell Phone Driving" duplicate the first slide four times and delete one of the Duplicated slide.
5. Create 5 slides on "Students are future citizens of our country" using different Formatting options and show them in Slide Sorter View & apply slide transition.

**V. MS ACCESS:**

1. Create 'employee' database and table 'emp'

Empno	Ename	Job	DOJ	Basic	Deptno	Sex	Due_Prom
101	Ajay	Clerk	17-12-01	6000	20	Male	<input type="checkbox"/>
102	Arvind	Salesmen	20-2-02	5000	30	Male	<input type="checkbox"/>
103	Rahul	Salesmen	22-3-01	5500	20	Male	<input type="checkbox"/>
104	Rehman	Manager	1-4-01	12000	40	Male	<input type="checkbox"/>
105	Sahil	Manager	20-9-02	11500	10	Male	<input type="checkbox"/>

2. Create a database 'Student'. Also create table 'stdtable' and execute the following queries

SRollno	Sname	Class	State	DOB	Marks	Grade
101	Raj	B.Com I	AP	21/09/82	80	A
105	Ram	B.ComII	MP	31/08/81	70	B
104	Rakesh	B.com III	UP	30/06/80	90	A
103	Ramesh	B.Com II	AP	25/07/82	38	C
105	Rajesh	B.Com I	MP	02/02/83	45	C

- a) Sort the data by Srollno
- b) Display Srollno, Sname, State and Marks where marks > 80
- c) Display Srollno, Sname, State and Marks where Grade= A

3. Create 'employee' database and table 'emp'. Create a Report.

**Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.**  
**Autonomous, Affiliated to Osmania University.**  
**NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

Empno	Ename	Job	DOJ	Basic	Deptno	Sex	Due_Prom
101	Ajay	Clerk	17-12-01	6000	20	Male	<input type="checkbox"/>
102	Arvind	Salesmen	20-2-02	5000	30	Male	<input type="checkbox"/>
103	Rahul	Salesmen	22-3-01	5500	20	Male	<input type="checkbox"/>
104	Rehman	Manager	1-4-01	12000	40	Male	<input type="checkbox"/>
105	Sahil	Manager	20-9-02	11500	10	Male	<input type="checkbox"/>

4. Create Business table by using Design Wizard with your own data (at least 6 fields and 10 Records).

#### VI. INTERNET

1. Using Search Engine down load information on Benefits of Yoga.
2. Select two electronics items by e-shopping.
3. Book Online Tickets to Chennai.
4. Open an email account in your names as Rohit in Gmail/yahoo mail/hotmail & Write a congratulating letter to your friend on his promotion using emotions.
5. Download research articles on "Information technology Applications" and save as doc. Files.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**CORPORATE & BUSINESS LAW**  
**(SEMESTER – II)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Case laws relating to business contracts
2. Draw a chart showing classification of contracts with examples
3. Draft a general offer, imagining subject matter, terms and parties involved
4. Draft a specific offer imagining g subject matter, terms and parties involved.
5. Draft simple contract for supply of goods, renting a go down etc showing the essential elements.
6. Draw a diagram showing flaw in consent .Illustrate any one with suitable examples

7. Represent modes of revocation of contract in a diagram and write a small note on each mode.
8. Show in a chart form about persons incompetent to enter into contract
9. Draw a chart showing classification of goods with examples
10. Draw a chart showing rights of unpaid seller and illustrate any one right very briefly
11. Prepare a list of essential elements in a sale
12. Prepare a list showing various conditions and warranties in a sale.
13. Draft a sale agreement imagining subject matter, parties, conditions and terms
14. Prepare a list of the necessary documents to be submitted when a complaint is to be lodged in a Consumer Forum
15. Enlist the addresses of consumer forum in your area along with names of members, website address and also about state and national forums.
16. Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
17. Give examples of trademarks, patents, copyrights, trade names, geographical indicators etc and show in the record
18. List out all the necessary documents for obtaining trademarks, copyrights
19. Draw a chart which shows various Cyber Crimes along with penalties
20. Discuss the trade practices of FMCG companies and assess its validity under the Competition Act, 2003.
21. Draw a chart showing modes of Appointment of directors. Explain any one type
22. Draw a chart showing different types of winding of a company
23. Draft a notice to the shareholders inviting them to the annual general meeting of the company specifying the business to be transacted in the meeting
24. Draft any two resolutions passed in a company meeting and record them in the minutes book

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**ENTREPRENEURIAL DEVELOPMENT**  
**(SEMESTER – III)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Prepare a chart showing the differences between entrepreneur and professional manager.
2. Prepare a case study on a successful Indian Women Entrepreneur.
3. Prepare a chart showing the classifications of Entrepreneur.
4. Draw a poster on the functions of Entrepreneur.
5. Explain the characteristics of Entrepreneur in a diagrammatic representation.

6. Write a note on the Entrepreneurial competencies of Steve Jobs and Ratan Tata.
7. List out the strengths and weakness of entrepreneurs in developing economy in the form of poster.
8. Identify the top 10 global entrepreneurs and prepare a brief report of them.
9. Make an imaginary Entrepreneur Development Programme including the course contents to motivate trainees to become entrepreneurs after completion of the course.
10. Prepare a diagrammatic representation of Entrepreneurial Development Cycle.
11. Draw a diagram on consulting model for Business and Organizational Transformation.
12. List out the Technical consultancy organizations in India.
13. Prepare a chart showing steps of Entrepreneur Development Programme evaluation.
14. Draw a table showing differences between over capitalization and under capitalization.
15. Draw a diagram showing the project classification.
16. Draw a diagram depicting project life cycle.
17. Prepare a project report of a small scale business with imaginary details.
18. Prepare a feasibility study report for starting a canteen at your campus.
19. Prepare a poster of steps in project formulation.
20. Present the sources of long term finances for business organization through a chart.
21. Present the sources of Short term finances for business organization through a chart.
22. Prepare a checklist for considering basic industrial location for an entrepreneur.
23. Show a diagrammatic representation on the process of setting up of a small scale industry.
24. Identify the remedial measures to revive a sick unit in the form of a poster.
25. Analyse a case study of unsuccessful enterprise and suggest the reasons for the failure.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**BUSINESS COMMUNICATION & REPORT WRITING**  
**(SEMESTER – III)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. What do you mean by media or channel of communications?
2. What do you mean by written communication?
3. What is business letter?
4. What are the essential Parts of a Business Letter?
5. What is office memo?

6. State some expressions of non-verbal communication.
7. State the media of oral communication
8. Write some medias of written communication for management
9. Write some media of written communication for employees
10. What are the causes for liking written communication?
11. . State some essentials of a good business letter.
12. What is Oral Presentation
13. What is Non Verbal Communication?
14. What is Upward Communication?
15. What is Downward Communication?
16. What is Vertical and Horizontal Communication?
17. Why Business Reports are written?
18. What is Internal and External Communication?
19. Define Listening,
20. What are Qualities / Responsibilities of a Good Listener
21. Explain Barriers to Effective Listening
22. Draft a statutory report for newly established Raveendra Ltd; of Nalgonda with imaginary details.
23. Obtain specimen of a notice of Annual General Body meeting of a company.
24. Draft notice of AGM of Devi Ltd; with imaginary details.
25. Obtain a specimen Directors Report of a company and note the contents in it.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**AUDITING & ASSURANCE**  
**(SEMESTER – IV)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. List out Auditing and Assurance standards.
2. Chart showing classification of Audit
3. Write a note of one page on Comptroller and Auditor General (CAG) of India.
4. Design a chart showing the steps in pursuing Chartered Accountancy Course and acquiring membership in ICAI.

5. Obtain a letter of appointment & re-appointment of an auditor and redraft with imaginary details.
6. What constitutes sufficient appropriate audit evidence in a particular situation is a matter of auditor's professional judgment.
7. Design an audit program for a manufacturing & trading organization.
8. List three examples that an auditor may seek in rest of each of the following: a) purchased goodwill appearing in the financial statement. b) Obsolesces of inventory, c) Disputed tax liabilities, d) Fixed assets taken on lease not shown in the Balance Sheet, Goods sent on Consignment basis.
9. Explain about audit note book with three model notes in it.
10. Why audit markings are used? List out any five marks used in audit.
11. Design internal check scheme in the area of Purchases with suitable diagram.
12. Design internal check scheme in the area of Sales with suitable diagram.
13. Design internal check scheme in the area of Cash Receipts with suitable diagram.
14. Design internal check scheme in the area of Cash & Bank Payments with suitable diagrams.
15. Design internal check scheme in the area of Payroll Preparation with suitable diagram.
16. Present the procedure of vouching of Cash Purchases & Cash Sales with the help of diagrams.
17. Present the procedure of vouching of Receipts from debtors with the help of a diagram.
18. Present the procedure of vouching of payments to creditors with the help of a diagram.
19. Show the method of verification of assets in the form of a chart.
20. Show the method of verification of liabilities in the form of a chart.
21. Write a model Cash Book with imaginary transactions and prepare vouchers concerned.
22. Obtain an audit report of a company from published sources / Annual Reports.
23. Write what a fair report is and prepare such report for an imaginary organization.
24. Explain, what a qualified report is and draft a qualified report with any three remarks.
25. You have been appointed the auditor of Newtech Limited which maintains its accounts on computers. Prepare an note on audit approach you follow , emphasizing the special features of a computerized accounting environment that would significantly influence your approach.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**BUSINESS ANALYSES**  
**(SEMESTER – IV)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
QUESTION BANK  
CORPORATE GOVERNANCE & BUSINESS ETHICS  
(SEMESTER – V)**

**Time: 60 Minutes**

**Record: 05  
Attendance: 05  
Skill Test: 10  
Total Marks: 20 Marks**

- 
1. Draw a chart showing objectives of Corporate Governance.
- 

1 Prof. S.V.Satyanarayana

2.Prof.A.Sudhakar

3. Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

2. Differentiate between Governing & Governance.
3. Draw a chart showing Principles of Corporate Governance.
4. Diagram showing 4 P.s of Corporate Governance.
5. List out the challenges of Corporate Governance in Developing World.
6. Draw a chart showing various models of Corporate Governance.
7. Draw a chart showing the significance of Green Governance.
8. Diagram showing Anglo-US model of Corporate Governance.
9. Draw a chart showing Wealth creation in Governance.
10. Draw a chart showing Functions of BOD.
11. List out documents required by SEBI Disclosure and Investors Protection guidelines
12. Differentiate between Investor and Speculator.
13. Draw a chart showing rights and privileges of shareholders.
14. Explain the role of stake holders in Corporate Governance.
15. Draw a chart on strategic thinking by BOD.
16. List out the activities of Independent Director,
17. List out the obligations to society, investors & employees under Corporate Governance.
18. List out the difference between Ownership & Control.
19. Differentiate between Business Ethics and Ethics
20. Differentiate between Morality and Ethics.
21. Draw a chart showing various approaches of Business Ethics.
22. Show the hierarchy of CSR.
23. Draw a chart showing various CSR Models.
24. Write a note on Global Reporting Initiatives ISO 26000
25. List out CSR provisions under the Companies Act -2013.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
QUESTION BANK  
FINANCIAL SERVICES: BANKING & INSURANCE  
(SEMESTER – V)**

**Time: 60 Minutes**

**Record: 05  
Attendance: 05  
Skill Test: 10  
Total Marks: 20 Marks**

1. Draw a chart showing various Financial Instruments.
- 2.

3. Filling of Bank Account opening form.
4. Draw a chart on functions of Commercial bank.
5. List out International security standards in banking.
6. Draw a chart showing the achievements of financial sector reforms.
7. Draw a chart showing various technological channels for the delivery of financial services.
8. List out the advantages and dis-advantages of foreign banks.
9. Draw a specimen of Bank's Balance sheet.
10. Draw a chart showing the principles of sound lending.
11. List out the functions of Credit Information Bureau of India ltd (CIBIL).
12. Draw a chart showing the principles of Insurance.
13. Draw a flow chart showing the procedure for issue of Life Insurance policy.
14. Draw a chart showing the functions of IRDA.
15. Write a short note on Bancassurance.
16. Draw a chart showing types of Insurance,
17. List out the Legal aspects of Insurance contract,
18. List out the advantages & dis-advantages of Insurance.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**PERFORMANCE MANAGEMENT**  
**(SEMESTER – V)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Draw a flow chart depicting performance of any organization
  2. Chart showing different types of performance management in corporates
-

3. Elaborate the competency model for HR professionals
4. Explain 360° feedback as an instrument in assessment Centre
5. Distinguish performance management from performance appraisal
6. Case study on performance management
7. Describe unintentional and intentional types of errors that raters are likely to make in evaluating performance
8. Present a simple format that could be used for self-appraisal
9. Write a note on types of teams and implications for performance management
10. Describe the success factors in implementing performance management
11. Write a note on performance audit
12. Explain the integration of technology and performance management in the form of chart
13. What happens when performance management is implemented poorly-Reason out
14. Check out the characteristics of an ideal performance management system
15. Depict in the flow chart form key performance indicators and prepare balanced score cards of any organization of your choice
16. Design effective appraisal form
17. Describe the importance and benefits of including a developmental plan as a part of the performance management system
18. Write a note on linking performance to pay
19. Narrate the case study signifying issues in performance management
20. Describe the procedure in performance planning of any organization

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**INTERNATIONAL BUSINESS**  
**(SEMESTER – VI)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Show the chart showing the factors motivating for Internal Business.

2. Show the chart showing International Business approaches
3. Explain the theories of International Business.
4. Show the chart showing factors of Internal Environment.
5. Draw the table showing stages of Internalisation.
6. Draw the chart showing the components of Globalisation.
7. Explain Globalisation in India.
8. Draw a chart showing different methods of international trade ?
9. Explain the organisation structure of IMT through a chart.
10. Show the features of WTO in the form of a chart.
11. Draw the organisation structure of WTO and explain the India's role in WTO.
12. Show the distinction between IC, MNC, GC and TNC with the help of a chart.
13. Show the advantages & Disadvantages of MNC's in the form of a chart.
14. Show the chart showing Product organizational structure of MNC's.
15. Show the chart showing Geographical structure of MNC's.
16. Draw a chart showing Matrix organisation structure of MNC's.
17. Draw a table showing relationship between Headquarter and Subsidiaries.
18. Explain the role of MNC's in India.
19. Explain any four measures to overcome the problems of international trade.
20. List the names of institutions related to international trade.
21. Draw a chart showing the functions of IMF.
22. Draw a chart showing functions of world bank
23. Draw a chart showing the objectives of UNCTAD
24. Draw a chart showing the functions of Asian Infrastructure Investment Bank (AIIB)
25. Draw a chart showing the functions of National Development Bank.

**B.COM DEGREE PROGRAM  
(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)  
QUESTION BANK  
HUMAN RESOURCE MANAGEMENT  
(SEMESTER – VI)**

**Time: 60 Minutes**

**Record: 05  
Attendance: 05  
Skill Test: 10  
Total Marks: 20 Marks**

1. Show the difference between personnel management and HRM.
2. Show the functions of HRM in the form of a chart.
3. Explain the features of HRM in the form of a chart.
4. Draw the organizational structure of HRD.
5. Draw a chart showing Job Analysis process.
6. Explain the factors affecting Human Resource Planning in a form of a chart.
7. Draw a chart showing the recruitment process.
8. Explain the factors affecting recruitment.
9. Draw a chart showing the sources of recruitment.
10. Draw a chart showing scientific selection process.
11. Explain the various types of tests through a chart.
12. Draw a chart showing steps in interview process.
13. Write the pros and cons of performance appraisal.
14. Draw a chart showing methods of performance appraisal.
15. Draw a chart showing different training methods.
16. Explain the difference between Training, Management development and Organisation development.
17. Draw a chart showing the objectives of participative management
18. Draw a chart showing pre requisites of participative management
19. Draw a chart showing types of Job evaluation
20. Show dissimilarities between participant organization scheme, employee empowerment and quality circles.
21. Explain the functions of trade unions.
22. Draw a chart showing the various types of collective bargaining & the essential conditions for success of collective bargaining.
23. Explain the knowledge management process.
24. Draw a chart showing the features of virtual organizations
25. Draw a chart showing the various HR Issues in virtual organizations.

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**QUESTION BANK**  
**ADVANCE PERFORMANCE MANAGEMENT**  
**(SEMESTER – VI)**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Create an organization's strategic plan including an environmental analysis resulting in a mission statement, vision statement and units strategic plans

2. Draw the flow chart showing functional structure of strategy of organization
3. Explain the steps in the process of strategy in the form of diagram
4. Compare planning and control between the strategic and operational levels within a business entity
5. Discuss the role of performance measurement in checking progress towards the corporate objectives
6. Explain the role of strategic performance management in strategic planning and control
7. Identify and discuss the characteristics of operational performance in chart forms
8. Discuss the relative significance of planning as against controlling activities at different levels in the performance hierarchy
9. Assess the changing accounting needs of modern service-oriented businesses compared with the needs of a traditional manufacturing industry
10. Analyze the role that performance management systems play in business integration using models such as the value chain and Mckinsey's 7s's
11. Discuss the social and ethical issues that may impact on strategy formulation and consequently business performance
12. Exhibit in the chart form the compatibility of management accounting objectives and the management accounting information systems
13. Draw a diagram showing how IT developments may influence management accounting systems
14. Prepare the list of appropriate benchmarks to use in assessing performance
15. Draw a flow chart depicting performance indicators to measure performance of an organization
16. Draft a balanced score card with regard to performance measures
17. Identify performance improvement strategies that may be adopted in order to prevent corporate failure
18. Enlist the problems encountered in planning, controlling and measuring of performance levels
19. Compare and contrast the relationship of HR management to performance management
20. Evaluate how anticipated human behavior will influence the design of a management accounting system

**Commerce Lab Practicals - Question Bank**  
**B.Com (All Streams) CBCS Semester - VI**  
**International Finance**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Difference between International Financial Management and Domestic Financial Management.
  2. Show the factors influencing growth of International Finance in the form of a chart.
  3. Show the components of B.O.P in the form of a chart.
- 

1 Prof. S.V.Satyanarayana

2.Prof.A.Sudhakar

3. Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr, N.V.Kavitha

4. Draw a B.O.P statement with imaginary items.
5. What is SDR and how can it help in correction on BOP explain with the help of a diagram.
6. Draw a chart showing the feature of Foreign Exchange Market.
7. Draw a chart showing the factors that determine rate of exchange?
8. Write a note on the origin and reasons for growth of euro – currency market?
9. Differentiate between Normal, Real and Effective Exchange rates.
10. Draw a table showing differences between Spot market and Forward market.
11. Draw a specimen of Forward Contract.
12. Draw a Diagram showing currency Swap.
13. If the equivalent amount of two currencies or the respective gold contents per unit i.e. parties of two currencies are given, the rate of exchange between the two currencies may be found by the simple method of the Rule of Three.
14. If a bank in India quotes its rates for US dollars as under

	Selling Rate ( in dollars)		Buying Rate( in dollars)	
	TT	BC	TT	BC
Rs. 100=	12.65	12.62	12.75	12.80

What amount in rupees would the bank recover from its customer to meet \$25000 to New York by airmail transfer?

15. If a bank in India opens a documentary letter of credit in favor of an exporter in London in pounds selling equivalent to Rs. 50000, what would the amount in sterling be for the proposed L/C. if the bank's rate for selling are:

	Selling Rate (in Pounds)		Buying Rate (in Pounds)	
	TT	BC	TT	BC
Rs. 100=	6.5475	6.5275	6.6055	6.6520

16. Draw a chart showing classification of Foreign Exchange Exposure.
17. What is Hedging? Draw a chart showing the various methods of hedging
18. Draw a chart showing International Financial Instruments.
19. Draw a chart showing Features of International Financial Instruments.
20. What is Letter of Credit?
21. Draw a specimen of Irrevocable Letter of Credit.
22. Show the types of Bill of Lading in the form of chart.
23. Show the types of Marine Insurance Policies in the form of a chart.
24. Show a chart explaining the details of GDR issue procedure
25. Calculate geographical arbitrage. Given - CAD / INR 32.7850 – 00 ; 100 INR CAD 3.0425 – 50

**Computer Lab Practicals - Question Bank**  
**B.Com (All Streams) CBCS Semester - VI**  
**Computerized Accounting**

**Time: 60 Minutes**

**Record: 05**  
**Attendance: 05**  
**Skill Test: 10**  
**Total Marks: 20 Marks**

1. Show the balance sheet of XYZ Company, with the following accounts, under relevant groups with imaginary figures:

- i) Fixed assets: a) Land b) Building c) Machinery d) Furniture e) Goodwill
- ii) Current assets: a) Trade Debtors b) Stock c) Bills Receivable d) Bank e) Cash
- iii) Loan accounts: a) Loan from Andhra Bank b) Loan from Ramu
- iv) Capital account

2. Prepare cash book with bank column for the following bank transactions in Andhra Bank and ascertain Bank balance.

- i) Balance at Bank Rs.2,00,000
- ii) Paid to Rajesh Rs.10000 by cheque
- iii) Paid to Mahesh Babu Rs.25000 by cheque
- iv) Received a cheque from Ragini Rs.38000
- v) Received from Sneha Rs.50000 by cheque.

3. Enter the following transactions by creating relevant accounts and groups.

- i) Purchased goods from Ram Rs.10000
- ii) Purchased goods from Roshan Rs.5000
- iii) Purchased goods from Mohan Rs.20000
- iv) Sold goods to Leela Rs.25000
- v) Sold goods to Praveena Rs.30000
- vi) Sold goods to Praveen Rs.20000.

4. From the information given below prepare P & L account & B/S.

Salaries	70,000	Capital	6,00,000
Rent	30,000	Commission received	10,000
Stationary	5,000	Sales	1,65,000
Cash	45,000		
Furniture	4,60,000		
Purchases	84,000		
Machinery	81,000		
Adjustments: Outstanding Rent Rs.1000, Depreciation on furniture @ 5%, Machinery @ 4%.			

5. Mr.Sudhir started business with cash Rs.3,00,000:

- i) Purchased 20 CTV's @10,000 each for cash.
- ii) Paid carriage on purchase Rs.2000
- iii) Sold 10 CTV's @12,000 each for cash
- iv) Sold 10 CTV's @12,000 each to Shyam.
- v) Paid salaries Rs.2,000 and Rent Rs.1,000

Prepare P & L A/c.

6. Prepare a Bank Reconciliation Statement of Mr.Nagesh as on 31<sup>st</sup> March,2009.

- a) Bank balance as per pass book (Bank book) Rs.26,000.
- b) Cheques deposited into bank Rs.21000 of which cheques worth Rs.10,000 collected by bank up to 31<sup>st</sup> March.
- c) Cheques issued but not presented for payment till 31<sup>st</sup> march 2009 Rs.12,000.
- d) Bank charges Rs.500 debited in pass book only.
- e) Interest and dividend collected by bank Rs.6,500.
- f) Insurance premium paid by bank as per standing instructions Rs.2,800 not recorded in cash book.

7. Edit the following transactions:

- i. Bought goods worth Rs.5,550, alter it to Rs.7,000
- ii. Sold Goods to Rama Rs.5,000 alter it to Rs.3,000
- iii. Cash received from Ram Rs.1,000 alter it to Krishna
- iv. Paid cash to Uday Rs.1,000, alter to bank.

8. Prepare income and expenditure account and balance sheet from the following receipts and payments account and additional information.

**Receipts and Payment Account**

Receipts	Rs	Payments	Rs
To balance b/d	25000	By salaries	20000
To subscriptions	10000	By transportation expenses	15000
To donations	50000	By rent	10000
		By stationery	3000
		By books bought	5000
		By monthly subscriptions to magazines	2000
			30000
		By balance c/d	85000
	85000		85000

Additional information:

- Outstanding expenses(a) salaries Rs2000,(b) rent Rs 1000
- Provide depreciation on books ought @10% f or full year.
- Subscriptions received in advance Rs2000

9. A and B are partners in a business, sharing the profit and losses in the ratio of 1:1. where as 'c' joins as a new partner in the business. He gets his share from A and B in the ratio of 2:1. The good will of the firm is valued at 24000, C brings his share of goodwill in cash.

Pass the necessary journal entries to the above effect in tally.

10. The balance sheet of MN is given as follows

Particulars	Rs	Particulars	Rs
M capital a/c	30000	Cash	10000
N capital a/c	20000	Debtors	20000
Bank loan	10000	Furniture	10000
Sundry creditors	20000	machinery	40000
	80000		80000

The partners want to dissolve the firm. Machinery realized only 50% of the book value. There are bad debts to the extent of Rs 5000. Pass the journal entries and prepare realization and capital accounts of M and N.

11. SriVaibhav publications ltd invited applications for 10000 shares of rs10 each. The details are given as under

On application -Rs 2

On allotment - Rs 3

On first and final call -Rs 5

The public applied for 10000 shares and they were allotted.

Show the vouchers of the above transactions in tally.

12. Dynamic ltd. Issued 10000 shares of Rs 10 each at a discount of Re1 per share. The other details are given as under:

On application -Rs2

On allotment -Rs 2

**Department of Commerce, St. Ann's College for Women, Mehdipatnam, Hyderabad.**  
**Autonomous, Affiliated to Osmania University.**  
**NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

On first and final call Rs 5 All the money is received except from Mr. Ravi, who have been allotted 100 shares failed to pay the first and final call amount and his shares have been forfeited. Journalize the above transactions relating to the forfeiture of shares in tally.

13. On the basis of the following particulars of X Bank Ltd for the year ending 31<sup>st</sup> March 2010, prepare a P and L account:

	Rs
1) Interest Earned	70,00,000
2) Interest Expended	20,00,000
3) Operating Expenses	35,00,000
4) Other Income	10,00,000
5) Provisions and contingencies	10,00,000
6) Profit b/d	23,00,000

14. From the following ledger balances of S.D. Ltd., prepare Trading and P & L a/c for the year ending 31-3-2010 and a balance sheet as at that date.

Particulars	Rs		Rs
Cash in hand	15,000	P & L a/c on 1-4-2009	80,000
Cash at bank	6,100	share capital 20,000 equity	2,00,000
Rent	3,600	shares @ 10/-	
Wages	10,000		
Bad debts	500	sundry creditors	20,500
Plant and machinery	68,000	Bills payable	10,000
		Sales	2,70,000
Opening stock	21,000		
Salaries	6,000		
Land and buildings	1,80,000		
Furniture	18,000		

15. Show the stores ledgers entries as they would appear when using:

A) the weighted average method

B) the simple average method

C) The LIFO method of pricing issues, in connection with the following transactions of material XYZ of Srikanth Industries.

	Particulars	Units	Price Rs.
April1	Balance in hand b/f	300	2.00
April2	Purchased from Ram co.	200	2.20
April4	Issues	150	
April6	Purchased from Ram Co.	200	2.30
April11	Issued	150	
April19	Issued	200	
April22	Purchased from Ram Co.	200	2.40
April27	Issued	150	

In period of rising prices such as above, what are the effects of each method?

16. The following transactions took place in respect of material Iron rods of Rao Industries.

The stock on hand of a material as on 1st September, 2005, was 500 units @ Re.1. The following purchases and issues were subsequently made. Prepare the Store ledger account showing how the value of the issues would be recorded under (A) FIFO (B) LIFO methods

Purchased from Gupta Industries

Sep	100	Units @ Rs.1.10
Sep	700	Units @ Rs.1.20
Sep	400	Units @ Rs.1.30
Oct	1000	Units @ Rs.1.40
Oct	500	Units @ Rs.1.50
Nov	400	Units @ Rs.1.60

Issues

Sep	9	500units
Sep	22	500units
Sep	30	500units
Oct	15	500units
Oct	22	500units
Nov	11	500units

17. The Balance sheets of S and Co. and K and Co. are given as follows:

**BALANCE SHEET**

AS ON 31.12.2004

<b>LIABILITIES</b>	<b>S&amp;CO Rs.</b>	<b>K&amp;CO. RS.</b>
Preference Share Capital	120000	<b>160000</b>
Equity Share Capital	150000	400000
Reserves and surplus	14000	18000
Long term loans	115000	130000
Bills payable	2000	-
Sundry creditors	12000	4000
Outstanding expenses	15000	6000
Proposed dividend	10000	90000
<b>Total</b>	<b>438000</b>	<b>808000</b>
<b>ASSET</b>		
Land and building	80000	123000
Plant and machinery	334000	600000
Temporary investment	1000	40000
Inventories	10000	25000
Book-debts	4000	8000
Prepaid expenses	1000	2000
Cash and bank balance	8000	10000
<b>Total</b>	<b>438000</b>	<b>808000</b>

Compare the financial position of two companies with the help of common size balance sheet.

18. The income statement of a concern are given for the year ending on 31.12.2003 and 2004. Re-arrange the figures in a comparative form and study the profitability position of the concern.

<b>Particulars</b>	<b>2003 Rs(000)</b>	<b>2004 Rs(000)</b>
Net sales	785	900
Cost of goods sold	450	500
<b>Operating expenses:</b>		
general and administrative expenses	70	72
Selling expenses	80	90
<b>Non-operating expenses:</b>		
<b>Interest paid</b>	25	30
Income-tax	70	80

19. Prepare funds flow from the given information below:

Name Of The Account	Dr. RS.	Cr. RS.
Furniture	20000	-
Machinery	100000	-
Buildings	200000	-
Capital	-	300000
Cash	10000	-
Bills payable	-	60000
Trade debtors	160000	-
Trade creditors	-	130000

20. Prepare the funds flow statement:

Madhan started business with cash Rs.500000

Purchased 15 color TVs@ 15000 each for cash

Paid carriage on purchase Rs.2000

Sold 10 CTVs@20000 each for cash

Sold 3 CTVs @ 20000 each to Mr. Ramana on credit paid salaries Rs.1000

Closing stock valued at Rs.30000

21. Prepare a cashflow statement for the following cash transactions.

a. Srinu brought in cash towards Capital Rs.75000

b. Deposited into bank Rs.60000

c. Purchased goods Rs.9000

d. Sale of goods worth Rs.21000

e. Paid to Raju(a supplier) Rs.15000

f. Received from Ramu(a customer) Rs.18000

22. Prepare ratios from the following information:

<b>Opening balance:</b>	<b>Rs.</b>
Capital	150000
Machinery	50000
Cash	75000
Land	50000
Plant	50000
Bank	25000

**Transactions:**

Purchased goods from Anitha(cash)	4500
Sold goods for cash	11500
Sold goods to Nalini	17000
Paid salaries	3000
Selling expenses	1500
Distribution expenses	500

23. prepare job cost sheet No.243  
Materials rs.3000  
Wages rs. 2000  
Factory overhead 50% of wages paid  
Administrative office 80% of factory cost  
Selling and distribution 20% of factory cost

24. Create purchase invoice with Default VAT Class. On 3-6-09, kalyani traders purchased from Surya limited. Bangalore Surya lamps 30 nos vat @ 4% was charged additionally.

25. Create purchase invoice with Multiple VAT Rate. On 5-6-09 kalyani traders purchased the following lamps from Sujana Ltd.

Item	Quantity	Rate	Vat
GE lamp	15 no's	100	12.5
Bajaj lamp	5 no's	150	4

**EXAMINATION & EVALUATION**  
**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**w.e.f. A.Y. 2018 -2019**

**I. Examination & Evaluation**

1. Continuous Internal Assessment (CIA): 30%
2. End Semester Assessment (ESA): 70%

**Total marks in each course is 50, CIA – 15marks & ESA – 35marks**

**II. Internal: Continuous Internal Assessment (CIA)**

- *Proposed Question Paper pattern*

Continuous Internal Assessment (CIA)			
<b>Test 1</b>	60 minutes	20 marks	Objective Type
			Multiple Choice questions 10 : ½ mark each = 5marks
			True or False 10 questions : ½ mark each = 5marks
			Fill in the blanks 10 questions : ½ mark each = 5 marks
			Concepts – 5questions - 1mark each = 5 marks
			<b>Total = 20 marks</b>
<b>For all practical papers -</b>			
<b>Test 2</b>	60 minutes	20 marks	<b>Long Answer :</b> 1 Question with Internal Choice = 8 marks
			<b>Short Answer :</b> 2 Questions out of three (2*4m) = 8 marks
			<b>Very Short Answer :</b> 4 Questions (4*1 mark) = 4 marks
			<b>Total = 20 marks</b>
<b>For all Theory &amp; Computer papers having lab Practicals</b>			
<b>Test 2</b>	60 minutes	20 marks	• Record – 5 marks,
			• Class Participation – 5 marks,
			• Execution – 5 marks
			• Viva - 5 marks
			<b>Total =20 marks</b>
<b>Test 3</b>	60 minutes	10 marks	Open Book System = 10 marks

**Note:** Sum total of the average of the three internals of 50 marks will be scaled down to **15marks**.

**External: End Semester Assessment (ESA)**

**For all Papers {Except Computer Papers (Having computer lab practicals)}**

End Semester Assessment (ESA)			
<b>Test 2</b>	60 minutes	20 marks	<b>Long Answer : 5 Questions (Unit wise) with Internal Choice (5*5 marks)</b> <b>= 25 marks</b>
			<b>Short Answer : 5 Questions out of eight</b> (1 to 5 questions from each unit & 3 questions from any unit) (5*2 marks) <b>= 10 marks</b>
			<b>Total = 35 marks</b>

**For Computer Theory Papers –**

End Semester Assessment (ESA)			
<b>Test 2</b>	60 minutes	20 marks	<b>Long Answer : 5 Questions (Unit wise) with Internal Choice (5*4 marks)</b> <b>= 20 marks</b>
			<b>Short Answer : 5 Questions out of eight</b> (1 to 5 questions from each unit & 3 questions from any unit) (5*1 mark) <b>= 5 marks</b>
			<b>Total =25 marks</b>

• **For Computer Practical Papers -**

End Semester Assessment (ESA) - Practicals			
<b>Test 2</b>	60 minutes	20 marks	<ul style="list-style-type: none"><li>• Record 5 marks</li><li>• Execution 10 marks</li><li>• Viva 5 marks</li></ul> <b>Total 20 marks</b>
			<b>Note: 20 marks will be scaled down to 10 marks</b>

**QUESTION PAPER STRUCTURE w.e.f. A.Y. 2018 -2019**  
**FOR**  
**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**I, II & III YEARS (Excluding Computer Papers)**

**Time 2.5 hours**

**Total Marks 35**

***Part – A***

**Answer any five questions\***

**5x2marks = 10 marks**

\* (Theory in about 10 lines each):

- |      |                |
|------|----------------|
| Q. 1 | Unit- I        |
| Q .2 | Unit- II       |
| Q. 3 | Unit- III      |
| Q. 4 | Unit- IV       |
| Q. 5 | Unit- V        |
| Q. 6 | From any Unit. |
| Q. 7 | From any Unit. |
| Q. 8 | From any Unit. |

***Part – B***

**Answer the following questions\***

**5 x 5 marks = 25 marks**

\*(Theory in about 3 pages each)

- |            |   |       |    |    |
|------------|---|-------|----|----|
| Unit – I   | : | Q. 7  | or | 8  |
| Unit – II  | : | Q. 9  | or | 10 |
| Unit – III | : | Q. 11 | or | 12 |
| Unit – IV  | : | Q. 13 | or | 14 |
| Unit – V   | : | Q. 15 | or | 16 |

---

**QUESTION PAPER STRUCTURE w.e.f. A.Y. 2015 -2016**

**FOR**  
**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**I, II & III YEARS (Computer Papers)**

**Time 2 hours**

**Total Marks 25**

***Part – A***

**Answer any five questions\***

**5x1 = 5 marks**

\* (Theory in about 10 lines each):

Q. 1	Unit- I
Q. 2	Unit- II
Q. 3	Unit- III
Q. 4	Unit- IV
Q. 5	Unit- V
Q. 6	From any Unit.
Q. 7	From any Unit.
Q. 8	From any Unit.

***Part – B***

**Answer the following questions\***

**5 x 4 = 20 marks**

\*(Theory in about 3 pages each)

Unit – I	:	Q. 7	or	8
Unit – II	:	Q. 9	or	10
Unit – III	:	Q. 11	or	12
Unit – IV	:	Q. 13	or	14
Unit – V	:	Q. 15	or	16

**B.COM DEGREE PROGRAM**  
**(INTERNATIONAL FINANCE & ACCOUNTING) (CBCS)**  
**PANEL OF EXAMINERS FOR III & IV SEMESTER PAPERS**

**Panel of Examiners**

<b>S.No</b>	<b>Subject</b>	<b>S No</b>	<b>Name of the Faculty</b>	<b>College</b>	<b>Designation</b>	<b>Experi- ence Years</b>	<b>Contact Number</b>
<b>1.</b>	Advanced Accounting	1	Dr.JVRGeetanjali	Bhavans College	Asst.Prof	23	9642177333
		2	Ms.Sharada	A.V College of Arts, Science & Commerce	Asst.Prof	15	9705426276
		3	Ms.Rajya Lakshmi	University College for Women	Asst. Prof.(C)	15	8639720673
		4	Mr.Jalaj Kumar Yadav	Jagruti Degree College, Hyd.	Lecturer	20	9985621955
		5	Smt.K.Nagasireesha	IIMC, Lakdikapool	Asst Prof.	15	9573144218
<b>2.</b>	Management Accounting	1	Ms.K.Resheta Reddy	A.V College of Arts, Science & Commerce	Asst Prof.	19	9959542233
		2	Ms.AmtulMehraj	Shadan Degree College	Lecturer	14	9912855202
		3	Ms.Mamatha	University College for Women	Asst.Prof. (C)	10	9963481651
		4	Ms.RubeenaParveen	Shadan Degree College	Lecturer	24	9912855202
		5	Ms.G.Andalu	IIMC, Lakdikapool	Asst Prof.	17	9949858897
<b>3.</b>	Corporate Tax	1	Mr.Narsaraj	A.V College of Arts, Science & Commerce	Asst.Prof.	16	93924288444
		2	Dr.JVRGeetanjali	Bhavans College	Asst.Prof	23	9642177333
		3	Ms.Kavitha	A.V College of Arts, Science & Commerce	Asst.Prof.	15	9032803685

1 Prof. S.V.Satyanarayana

2.Prof.A.Sudhakar

3. Mr.D.Satish

4. Mr.B.Sekkizhar

5.Ms.Monisha Gupta

6.Dr. N.V.Kavitha

**Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.**  
**Autonomous, Affiliated to Osmania University.**  
**NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

		4	Ms.Sunaina Das	Stanley Degree College, Hyderabad.	Lecturer	10	9290468318
		5	Dr.T.Naga Lakshmi	IIMC, Lakdikapool	Asst Prof.	15	9493389599
4.	Entrepreneurial Development	1	Dr.Mallika Shetty	St.Francis College	Asst.Prof	16	9848519860
		2	Ms.Shahana	Shadan Degree College	Lecturer	19	9949020751
		3	Ms.Radhika	Loyola Academy	Lecturer	03	9652719087
		4	Mr.B.Kishore	A.V College of Arts, Science & Commerce	Asst.Prof	15	9705595166
		5	Smt.K.Swapna	IIMC, Lakdikapool	Asst Prof.	12	9346978530
5.	Business statistics-I	1	Ms.Sandhya Rani	University College for Women	Asst,Prof.	19	9440012205
		2	Ms.Rajya Lakshmi	University college for women	Asst. Prof.(C)	15	8639720673
		3	Ms.MahnoorSahrash	St.Francis College	Lecturer	06	9949500541
		4	Mr.Srinivas	Loyola Academy	Head, Dept of Statistics	03	9052225269
		5	Sri K.Shiva Kumar	IIIMC ,Lakdikapool	Asst Prof.	08	7207720676
6.	Business communication and Report writing	1	Ms.Anita	Keshav Memorial Degree College	Lecturer	20	9849867610
		2	Ms.Shivaranjani	Loyola Academy	Lecturer	15	9030509458
		3	Ms.Ritika	A.V College of Arts, Science & Commerce	Asst.Prof.	13	8142836789
		4	Ms.RenuMathur	A.V College of Arts, Science & Commerce	Asst.Prof.	24	8885744253
		5	Smt Satya Sudha	IIMC, Lakdikapool	Asst Prof.	15	8885531542

**Department of Commerce, St. Ann's College for Women, Mehdipatnam, Hyderabad.  
Autonomous, Affiliated to Osmania University.  
NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

<b>7.</b>	Corporate Accounting	1	Ms.RubeenaParveen	Shadan College	Degree	Lecturer	24	9912855202
		2	Ms.Jyothi	Govt. College	Degree	Associate Prof.	28	9849345494
		3	Ms.Madhuri	Osmania College for women	College	Lecturer	15	9948298626
		4	Mr.Jalaj Kumar Yadav	Jagruti College, Hyd.	Degree	Lecturer	20	9985621955
		5	Dr.D.Thirumala Rao	IIMC, Lakdikapool		Asst Prof.	19	9989220163
<b>8.</b>	Management Accounting Techniques II	1	Ms.K.Resheta Reddy	A.V College of Arts, Science & Commerce		Asst Prof.	19	9959542233
		2	Ms.Mamatha	KotiWomens College		Asst.Prof.(C)	10	9963481651
		3	Ms.RubeenaParveen	Shadan College	Degree	Lecturer	24	9912855202
		4	Mr.N.Anil Kumar	Loyola Academy		Head, Dept of IAF	15	9963894326
		5	Smt.K.PadmaPriya	IIMC, Lakdikapool		Asst Prof.	17	9989441134
<b>9.</b>	Auditing and Assurance	1	Ms.Anita	Keshav Memorial Degree College		Lecturer	20	9849867610
		2	Mrs. RenuMathur	A.V College of Arts, Science & Commerce		Lecturer	20	8885744253
		3	Ms.Rajya Lakshmi	University College for women		Asst. Prof.(C)	15	8639720673
		4	Ms.Nalini	University College for Women		Asst. Prof.(C)	10	9966417810
		5	SmtP.Madhuri	IIMC, Lakdikapool		Asst Prof.	12	8019562379
<b>10.</b>	International Financial Reporting	1	Ms.AmtulMehraj	Shadan College	Degree	Lecturer	14	9912855202
		2	Ms.Shivaranjani	Loyola Academy		Lecturer	15	9030509458
		3	SmtG.S.KiranMayee	IIMC, Lakdikapool		Asst Prof.	07	9985004871

**Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.**  
**Autonomous, Affiliated to Osmania University.**  
**NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.**

<b>11.</b>	Business Statistics- II	1	Ms.Sandhya Rani	University College for Women	Asst,Prof.	19	9440012205
		2	Ms.Rajya Lakshmi	University College for women	Asst. Prof.(C)	15	8639720673
		3	Ms.MahnoorSahrash	St.Francis College	Lecturer	06	9949500541
		4	Mr.Srinivas	Loyola Academy	Head, Dept of Statistics	03	9052225269
		5	Sri K.Ravi Kiran	IIMC, Lakdikapool	Asst Prof.	11	9963120899
<b>12.</b>	Business Analysis	1	Mr.B.Kishore	A.V College of Arts, Science & Commerce	Asst.Prof	15	9705595166
		2	Ms.Radhika	Loyola Academy	Lecturer	03	9652719087
		3	Ms.Madhuri	University College for women	Lecturer	15	9948298626