**PROGRAMME: FOUR-YEAR B COM**

**Course Code:**

**Domain Subject: Commerce** Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

**Course 3A:Advanced Accounting**

**Learning Outcomes:**

At the end of the course*,* the student will able to;

Understand theconcept of Non-profit organisations and its accounting process

Comprehend the concept of single-entry system and preparation of statement of affairs

Familiarize with the legal formalities at the time of dissolution of the firm

Prepare financial statements for partnership firm on dissolution of the firm.

Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

**Syllabus**

**Unit-I**:**Accounting for Non Profit Organisations**: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit-II: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit-III:Hire Purchase System:**Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

**Unit-IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

**Unit-V: Partnership Accounts-II:**Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

**References:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.

2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.

3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.

4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..

5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.

6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.

7. Accountancy–III: Tulasian, Tata McGraw Hill Co.

8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.

11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

**Suggested Co-Curricular Activities:**

 Quiz Programs

 Problem Solving exercises

 Co-operative learning

 Seminar

 Visit a single-entry firm, collect data and Creation of Trial Balance of the firm

 Visit Non-profit organization and collect financial statements

 Critical analysis of rate of interest on hire purchase schemes

 Visit a partnership firm and collect partnership deed

 Debate on Garner v/s Murray rule in India and outside India

 Group Discussions on problems relating to topics covered by syllabus

 Examinations (Scheduled and surprise tests) on all units

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II Year B Com (Gen & CA)– Semester – III

**Course 3B: Business Statistics**

**Learning Outcomes:**

At the end of the course*,* the student will able to;

Understand the importance of Statistics in real life

Formulate complete, concise, and correct mathematical proofs.

Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.

Build and assess data-based models.

Learn and apply the statistical tools in day life.

Create quantitative models to solve real world problems in appropriate contexts.

**Syllabus:**

**Unit 1: Introduction to Statistics:** Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

**Unit 2: Measures of Central Tendency:** Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

**Unit 3: Measures of Dispersion:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

**Unit 4: Skewness and Kurtosis:** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson’s, Bowley’s and Kelly’s - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

**Unit 5: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation (including problems)

**Suggested Readings:**

1. Business Statistics, Reddy C.R., Deep Publications.

2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.

3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.

4. Fundamentals of Statistics: Elhance. D.N

5. Business Statistics, Dr.P.R.Vittal, Margham Publications

6. Business Statistics, LS Agarwal, Kalyani Publications.

7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.

8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.

9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.

10. Business Statistics: J.K. Sharma, Vikas Publishers.

11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.

12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

**Suggested Co-Curricular Activities**

 Student Seminars,Quiz

 Problem Solving Exercises

 Observe Live Population Clocks – India and world

 Collection of statistical data of village/town, District, State, Nation

 Participate in Crop Cutting Experiments at villages

 Percentiles in CET exams

 Practice Statistical Functions in MS Excel

 Draw diagrams and Graphs in MS Excel

 Use statistical tools in real life like class/college results, local production etc

 Prepare questionnaire and schedule

 Application of averages in everyday life

 Examinations (Scheduled and surprise tests)

 Any similar activities with imaginative thinking beyond the prescribed syllabus

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**Course Code:**

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II Year B Com (Gen) – Semester – III

**Course 3C:Marketing**

**Learning Outcomes:**

At the end of the course*,* the student will able to;

Develop an idea about marketing and marketing environment.

Understand the consumer behaviourand market segmentation process.

Comprehendthe product life cycle and product line decisions.

Know the process of packaging and labeling to attract the customers.

Formulate new marketing strategies for a specific new product.

Develop new product line and sales promotion techniques for a given product.

Design and develop new advertisements to given products.

**Syllabus:**

**Unit-I**: **Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II**: **Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management**: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels

– Online Marketing

**References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.

2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.

3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.

4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.

5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.

6. Dhruv Grewal and Michael Levy,Marketing, McGraw Hill Education.

7. Dr L Natarajan, Financial Markets, Margham Publications.

8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.

9. C N Sonanki, Marketing, Kalyani Publications.

**Suggested Co-Curricular Activities:**

 Quiz programs

 Seminars

 Practice of Terminology of Marketing

 Guest lectures on various topics by marketing agents,

 Observing consumer behaviour on field trips to local markets

 Visit a manufacturing industry/firm for product manufacturing process

 Showing Graphs on Pricing decisions

 Analyse the advertisements

 Product demonstration by the student

 Conducting the survey on middle man in marketing process

 Making a advertisement

 Examinations (Scheduled and surprise tests)