SRI VENKATESWARA UNIVERSITY : TIRUPATI

B.COM. (Gen./ TAXATION / CA) and B.A. (Accountancy) SYLLABUS
III SEMESTER
(Under CBCS W.E.F. 2021-22)

COURSE 3A: ADVANCED ACCOUNTING

Learning Outcomes:

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

- ➢ Understand the concept 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 : Self Balancing System: Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (including Problems).

Unit-II : Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit in statement of Affairs method only (including Problems).

Unit-III: **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-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 – 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

● Group Discussions on problems relating to topics covered by syllabus

● Examinations (Scheduled and surprise tests) on all units.

B.COM. (Gen./ TAXATION / CA) SYLLABUS
III SEMESTER
(Under CBCS W.E.F.2021-22
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 and Skewness: 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. Karl Pearson's and Bowley's Co-efficient of Skewness. (including problems)

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error - Spearman's Rank - Correlation (including problems)

Unit 5: Index Numbers: Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Paache, Bowley and Fisher's Ideal index - Time reversal and Factor reversal tests - Cost of Living Index (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

SRI VENKATESWARA UNIVERSITY

B.Com General

III SEMESTER

(Under CBCS W.E.F.2021-22)

Course 3C:Marketing

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. PhilipKotler,MarketingManagement,PrenticeHallofIndia.
2. PhilipKotler&GaryArmstrong,Principles of Marketing,PearsonPrenticeHall.
3. StantonJ.William&CharlesFutrel,FundamentalsofMarketing,McGrawHill.
4. V.S.RamaswamyS.NamaKumari,MarketingManagement–Planning,McMillan.
5. TheConsumer ProtectionAct1986and Consumer ProtectionAct2019.
6. DhruvGrewalandMichaelLevy,Marketing,McGrawHillEducation.
7. DrLNatarajan,FinancialMarkets,MarghamPublications.
8. DrMVenkataramanaiah,Marketing,SevenHillInternationalPublishers.
9. CN Sonanki,Marketing,KalyaniPublications.

SuggestedCo-CurricularActivities:

- Quizprograms
- Seminars
- PracticeofTerminologyofMarketing
- Guestlecturesonvarioustopicsbymarketingagents,
- Observingconsumerbehaviouronfieldtripstolocal markets
- Visitamanufacturingindustry/firmforproduct manufacturingprocess
- ShowingGraphsonPricingdecisions
- Analysetheadvertisements
- Productdemonstrationbythestudent
- Conductingthesurveyonmiddlemaninmarketingprocess
- Makingaadvertisement
- Examinations(Scheduledandsurprisetests)