

GOVERNMENT CITY COLLEGE HYDERABAD
(Autonomous)
Re- Accredited with "A" Grade by NAAC
Faculty of Commerce B.Com III Year (General, CA & TTM)
SEMESTER - V
CORPORATE ACCOUNTING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

OBJECTIVES:

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares:

Accounting Standards: Need and importance - An overview of Indian Accounting Standards. Valuation of Goodwill: Need - Methods: Normal Profit Method, Super Profits Method, Capitalization Method. Valuation of shares: Need for Valuation - Methods of Valuation: Net Assets Method, Yield Basis Method, Fair Value Method.

UNIT-II: Company Final Accounts:

Preparation of Final Accounts - Provisions relating to preparation of final Accounts - Profit and loss account and balance sheet.

UNIT - III:

Issue of Bonus Shares and Profits Prior to Incorporation:

Objectives, Meaning, Accounting System - Issue of Bonus Shares Meaning of Profit's Priority incorporation - Accounting treatment.

Computer lab work: Preparation of final accounts using computers.

Issue of bonus shares - Provisions of company's Act and SEBI guide lines - Acquisition of business and profits prior to incorporation - Accounting treatment.

Syllabus for the A.Y 2017-18 CBCS

Suggested Readings:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons
2. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari
3. Accountancy-III: Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
6. Modern Accountancy (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
7. Advanced Accounting (Vol-II): Chandra Bose, PHI
8. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
9. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
10. Financial Accounting: Dr.V.K.Goyal, Excel Books

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SEMESTER - VI
CORPORATE ACCOUNTING

Max Marks : 75 Credits: 4

Time: 3 hours

P.P.W: 5(4+1)

UNIT-IV: Bank Accounts:

Bank Accounts: Books and Registers to be maintained by banks - Slip system of posting - Rebate on bills discounted - Schedule of advances - NonPerforming assets - Legal provisions relating to preparation of final accounts.

Computer lab work: Preparation of bank final accounts using computers.

UNIT-V: Accounts of Insurance Companies:

Life Insurance Companies: Preparation of Revenue Account - Profit and loss account - Balance Sheet and Valuation Balance Sheet.

General Insurance: Preparation of final accounts with special reference to fire & marine insurance only.

UNIT -VI: Amalgamation and Internal Reconstruction:

Amalgamation in the nature of merger and purchase: Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)

Computer lab work: Recording of transactions relating to mergers using computers.

Internal Reconstruction: Accounting Treatment- Preparation of final statements after reconstruction.

Computer lab work: Recording of transactions relating to Internal Reconstruction using computers.)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons
2. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari
3. Accountancy-III: Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
6. Modern Accountancy (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
7. Advanced Accounting (Vol-II): Chandra Bose, PHI
8. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
9. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
10. Financial Accounting: Dr.V.K.Goyal, Excel Books

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Re- Accredited with "A" Grade by NAAC
Faculty of Commerce B.Com III Year (General)
SEMESTER - V
COST AND MANAGEMENT ACCOUNTING

Max Marks : 75 Credits : 4
P.P.W: 5(4+1)

Time: 3 hours

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
3. To equip basic skills of analysis of financial information to be useful to the Management.

UNIT-I: Introduction:

Cost Accounting: Definitions, features, objectives, functions, scope, advantages and Limitations. Management Accounting: definitions, features, objectives, functions, scope, Advantages and limitations. Relationship between cost, management and financial Accounting. Cost concepts - Cost classification - Preparation of cost sheet - Relationship of Costing Department with other departments. (Theory only).

UNIT-II: Elements of Costs:

Material Cost: Direct and indirect material cost - Inventory control techniques - Stock levels - EOQ - ABC analysis. Issue of materials to production - Pricing methods: FIFO, LIFO with base stock, average methods.

Labor Cost: Direct and indirect labor cost- Methods of payment of wages including incentive plans, Halsey and Rowan plans, Tailors Piece Rate method.

Overheads: Features, classification, methods of allocation and apportionment of overheads. (including practical problems).

Computer lab work: Computation of stores ledgers, labor cost / payment of wages, and overheads, using accounting package.

UNIT-III: Methods of Costing:

Single or Output Costing, Job and Contract costing: Features, costing process computation of cost. Process Costing: Features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits).(including practical problems).Computer lab work: Cost sheet preparation, job and contract costing and computation of process costs, using accounting package.

SUGGESTED READINGS:

1. Cost and Management Accounting: Jain and Narang, Kalyani
2. Microsoft Office Excel 2003 and 2007: Step by step, Frye, PHI
3. Cost and Management Accounting: M.N Arora, Himalaya
4. Cost and Management Accounting: Prashanta Athma, Himalaya
5. Cost accounting: Dutt, Pearson Education
6. Management Accounting: Sarma and Gupta, Kalyani
7. Management Accounting: S.P.Guptha, S.Chnad & Co.
8. Management Accounting: S.N.Maheswari, Sultan Chand & Sons
9. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
10. Cost Accounting: Theory and Practice: Banerjee, PHI
11. Management and Cost Accounting: Drury, Cengage
12. Management Accounting-Text and Cases: Singhvi & Bodhanwala, PHI
13. Accounting Packages: Wings, Tally and Focus.
14. Financial Management using MS Excel Spread Sheet: Ruzbek, Taxman
15. Manual Provided by Tally Solutions, Wings, and Focus/Tata-ex
(Accounting
Packages)
16. Understanding and analyzing Balance Sheets using Excel Worksheet (with
CD Rom): Bodhanwala, PHI
17. Management Accounting: Battacharya, Pearson
18. Introduction to Management Accounting: Horngren
19. Cost Accounting - An Introduction: Nigam & Jain, PHI
20. Cost Accounting – Principles & Practices: Nigam & Jain, PHI

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SEMESTER - VI
COST AND MANAGEMENT ACCOUNTING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

Unit-IV: Costing Techniques for Decision making:

Marginal Costing: Meaning, importance, marginal cost equation, difference between marginal costing and absorption costing, applications of Marginal costing (theory only). **Break Even Analysis:** Meaning and importance, break even chart and different formulae (including simple practical problems).

Unit -V: Budgetary Control, Standard Costing & Variance Analysis

Budgets: Meaning and importance - **Budgeting:** Meaning and importance. **Budgetary Control:** Meaning and importance - Types of Budgets: fixed budget, flexible budget, cash budget, sales budget, production budget (theory only). **Standard Costing:** Meaning and importance - **Variance analysis:** Material and labour variances (including simple practical problems).

Computer lab work: Budgeting, Marginal costing & Calculation of Break-even and Standard costs, using excel package / accounting package.

Unit-VI: Financial Statement Analysis:

Financial statements: Features, limitations - **Financial statement analysis:** Need, Meaning, objectives, process - Methods and techniques of analysis (Theory Only).

Cash flow Analysis (as per AS-3) (including simple practical problems).

Ratio Analysis: Calculation of liquidity, solvency, profitability and turnover ratios - Interpretation of ratios ((including simple practical problems).

Computer lab work: Financial statement analysis, cash flows and ratio analysis, using excel package/accounting package. Preferably, students are expected to learn financial statement analysis using Excel features.

Suggested Readings:

1. Cost and Management Accounting: Jain and Narang, Kalyani
2. Microsoft Office Excel 2003 and 2007: Step by step, Frye, PHI
3. Cost and Management Accounting: M.N Arora, Himalaya
4. Cost and Management Accounting: Prashanta Athma, Himalaya
5. Cost accounting: Dutt, Pearson Education
6. Management Accounting: Sarma and Gupta, Kalyani
7. Management Accounting: S.P.Guptha, S.Chnad & Co.
8. Management Accounting: S.N.Maheswari, Sultan Chand & Sons
9. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
10. Cost Accounting: Theory and Practice: Banerjee, PHI

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SEMESTER - V
BUSINESS LAW

Max Marks : 75 Credits: 3
P.P.W: 4(3+1)

Time: 3 hours

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.

Suggested Readings:

1. S.S.Gulshan: Mercantile Law, Excel Books.
2. Kapoor ND: Mercantile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. S.N.Maheswari: Business Laws, Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
8. Gogna: A Text book of Business and Industrial Law, S.Chand
9. Pillai Bhagavathi: Business Law, S.Chand
10. Gogna: A Text book of Mercantile Law, S.Chand.
11. Gogna: A Text book of Company Law, S.Chand.
12. S.S.Gulshan: Business Law, Excel Books.
13. Bulchandani: Business Laws, Himalaya
14. Maheswari & Maheswari: Mercantile Law, Sultan Chand
15. Chandra Bose: Business Law, PHI
16. Bare Acts of different laws (As per the syllabus) – Law Publico
17. Company Act – Law Publico
18. Consumer Protection Act – Law Publico
19. IPR (Intellectual Property Rights) – Law Publico

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SEMESTER - VI
BUSINESS LAW

Max Marks : 75 Credits: 3
P.P.W: 4(3+1)

Time: 3 hours

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. Checklist 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 virus 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 – Compulsory winding up – Powers and duties of official liquidator – 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.

Unit – VI: Right to Information Act.

Scope – Importance – Redressal Procedure – Authorities under the Act. – Workmen Compensation Act 1923. – Liability of Employer in case of accidents raised and in course of Employment, Occupational Diseases

Lab Work: Students are expected to know the procedure for getting information under RTI Act.

Suggested Readings:

1. S.S.Gulshan: Mercantile Law, Excel Books.
2. Kapoor ND: Mercantile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. S.N.Maheswari: Business Laws, Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
8. Gogna: A Text book of Business and Industrial Law, S.Chand
9. Pillai Bhagavathi: Business Law, S.Chand
10. Gogna: A Text book of Mercantile Law, S.Chand.
11. Gogna: A Text book of Company Law, S.Chand.
12. S.S.Gulshan: Business Law, Excel Books.
13. Bulchandani: Business Laws, Himalaya
14. Maheswari & Maheswari: Mercantile Law, Sultan Chand
15. Chandra Bose: Business Law, PHI
16. Bare Acts of different laws (As per the syllabus) – Law Publico
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18. Consumer Protection Act – Law Publico
19. IPR (Intellectual Property Rights) – Law Publico
20. Cases of different Business laws – Law Publico.

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B.Com III Year (General, CA & TTM)

SEMESTER - V

AUDITING

Max Marks : 75 Credits: 3

Time: 3 hours

P.P.W: 4(3+1)

Objectives:

- i) To impart knowledge pertaining to basic concepts of auditing.
- ii) 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.

UNIT-II: Role of Auditor:

Auditor: Qualifications and disqualifications - Qualities - Appointment and Reappointment - Remuneration - Removal - Rights - Duties - Liabilities. Cost audit - scope, objectives - importance - cost audit process -qualifications and disqualifications of cost auditor - Management audit - Scope - objectives - differences between cost audit& Management Audit.

UNIT - III: Planning of Audit and Control

Audit planning: Engagement letter - Audit Programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control (Sales - Purchases - Fixed assets - Cash - Bank -Pay Roll) - Accounting controls and Sampling in audit.

Lab Work: Preparation of audit plan documents for an organization.

Syllabus for the A.Y 2017-18 CBCS

Suggested Readings:

1. Practical Auditing: R.G.Saxena, Himalaya Publications
2. Contemporary Auditing: Kamal Gupta
3. Practical auditing: Spicer & Pegler
4. Principles and Practices of Auditing: Jagdish Prakash
5. Principles of Auditing: Ghatalia
6. Business Correspondence and Report Writing: Tata M.Graw Hill
7. Business Correspondence & Report Writing: Rai & S.M.Rai
8. Business communications and Report writing: Kalyani
9. Auditing: N.D.Kapoor
10. Practical Auditing: T.N.Tandon
11. Auditing: Dinkar Pagare
12. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques: Basu SK
14. Auditing Principles & Practice: Kumar Sharma, PHI
15. Auditing & Assurance: Ainapure, PHI

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SEMESTER - VI
AUDITING

Max Marks : 75 Credits: 3
P.P.W: 4(3+1)

Time: 3 hours

UNIT-IV: Vouching:

Meaning - Vouching of cash and trading transactions -Investigation, Verification and Valuation of assets and liabilities - Differences between vouching, investigation, verification and valuation. **Lab Work:** Vouching of cash book of a local business unit.

UNIT- V: Audit of Financial Statements and Institutions:

Audit of Financial Statements: Receipts - Payments - Sales - Purchases -Fixed assets - Investments - Personal ledger - Inventories - Capital and Reserves - Other assets - Other liabilities. Audit of Audit of institutions: Partnership - Manufacturing and Other Companies - Non-trading concerns.
Lab Work: Collection of model audit reports from a local auditor and Preparation of similar reports.

Unit-VI: Audit Report::

Audit Report: Contents - Preparation of audit report - Fair report - Qualified Report. Business Correspondence and Report writing: Basic principles - Business Letters. Business reports: Structure - Preparation of routine reports and special reports.
Lab Work: Drafting of model business letters and preparation of business Reports.

Suggested Readings:

1. Practical Auditing: R.G.Saxena, Himalaya Publications
2. Contemporary Auditing: Kamal Gupta
3. Practical auditing: Spicer & Pegler
4. Principles and Practices of Auditing: Jagdish Prakash
5. Principles of Auditing: Ghatalia
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7. Business Correspondence & Report Writing: Rai & S.M.Rai
8. Business communications and Report writing: Kalyani
9. Auditing: N.D.Kapoor
10. Practical Auditing: T.N.Tandon
11. Auditing: Dinkar Pagare

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Faculty of Commerce **B.Com III Year (General, CA & TTM)**
SEMESTER - V
ELECTIVE - MARKETING
Paper-I: PRINCIPLES OF MARKETING

Max Marks : 75 Credits: 4
P.P.W:5(4+1)

Time: 3 hours

UNIT - I: INTRODUCTION:

Nature and scope of marketing; Importance of Marketing as a business function, Importance of marketing in Indian context, Marketing concepts - Selling vs. marketing; Marketing mix; Marketing Environment.

Lab: Preparation of reports on Marketing environment of different FMCG's or retailing companies.

UNIT - II: CONSUMER BEHAVIOUR:

Nature, scope and significance of consumer behavior, consumer behavior theories

UNIT - III: MARKET SEGMENTATION:

Market segmentation concept and importance; Bases for market segmentation.

Lab: A report preparation on changing life styles in different walks of life creating demand for new companies / sectors.

SUGGESTED READINGS:

1. Philip Kotler: Marketing, Prentice Hall
2. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
3. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
4. Lamb Charless W. et al: Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D. Irwin
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Pearson
7. Fulmer RM: The New Marketing McMillan, New York
8. McCarthy J.E: Basic Marketing - a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
10. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.

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SEMESTER - VI

ELECTIVE - MARKETING

Paper-I: PRINCIPLES OF MARKETING

Max Marks : 75 Credits: 4

Time: 3 hours

P.P.W: 5(4+1)

UNIT - IV: PRODUCT:

Concept of product, Types of products, New product development; packing role and function, Brand name and trademark; After sales services, Product life cycle concept.

Lab: Stages of product life cycle (PLC) for different companies - NPD stages for imaginary products.

UNIT - V: PRICE:

Importance, price as marketing mix; Factors influencing price Determination of a product / service; Discount and rebates.

Lab: Report on factors influencing price fixation for different products in selected sectors in the recessionary period.

UNIT - VI: DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION:

Distribution channels - concept and role; types of distribution channels; Factors affecting choice of distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; Inventory control; Order Processing. Promotion: Methods of promotion; Optimum promotion mix; Advertising media -their relative merits and limitations.

Lab: Report on promotional mix for different FMCG products.

SUGGESTED READINGS:

1. Philip Kotler: Marketing, Prentice Hall
2. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
3. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
4. Lamb Charless W. et al: Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D. Irwin
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Pearson
7. Fulmer RM: The New Marketing McMillan, New York
8. McCarthy J.E: Basic Marketing - a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
10. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.

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SEMESTER - V
ELECTIVE - MARKETING
Paper-II: RURAL MARKETING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

UNIT-I: RURAL MARKETING:

Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.

Lab: A report preparation on the transformation for rural markets in India.

UNIT-II: RURAL MARKETING ENVIRONMENT:

Geographical, economic, Scio-cultural and infrastructural factors. Factors influencing Rural marketing operations.

Lab: Preparation of the report on invisible forces influencing the rural markets in India.

UNIT-III: RURAL CONSUMER:

Characteristics, product and brand awareness in rural marketing - Attitude and behavior, Buying patterns and influences; Segmenting rural markets.

Lab: A small survey conducted and report be prepared about the level of Brand Awareness in rural areas about Indian and MNC's branded products.

SUGGESTED READINGS:

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelameghan S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopalaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB: Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S. Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson

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SEMESTER - VI
ELECTIVE - MARKETING
Paper-II: RURAL MARKETING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

UNIT-IV: RURAL MARKETING STRATEGIES:

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.

Lab: Exercises on redesigning the new products by keeping requirements of rural markets.

UNIT-V: PROMOTION AND DISTRIBUTION IN RURAL MARKETS:

Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

Lab: report preparation on logistics management for rural market on existing products and markets.

UNIT -VI: THE MARKETING INFORMATION SYSTEM

Meaning and Definition of MIS - Need of a system for Marketing Information - A simple model of MIS - The concept of a MIS - Factors responsible for a Successful MIS - Marketing intelligence Systems

Lab: Collection of Marketing information from Rural Areas

SUGGESTED READINGS:

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelameghan S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopaldaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB: Agricultural Marketing; Himalaya Publishing House, New Delhi.
6. K.S. Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson
8. Marketing Management, Saxeena Rajan, Tata McGraw Hill Publishing Company ltd.
9. Marketing Research and Marketing information System by Makolm Ameniven.

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SEMESTER - V
ELECTIVE -ACCOUNTANCY
Paper: I ADVANCED CORPORATE ACCOUNTING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

Unit - I: Human Resource Accounting:

Human Resource Accounting: Definition, objectives, approaches, assumptions, Advantages, limitations of HRA, HRA in India. Historical cost accounting, Replacement cost method, Opportunity cost method. (Theory only).

Unit -II: Liquidation of companies:

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidator's final statement of account, liquidator's remuneration, receiver for debenture holders, list 'B' contributories (including problems).

Lab: Computation of Problems using Excel/ Accounting packages.

Unit-III: Accounts of Electricity Companies (Double-Accounting System):

Meaning of double-account system - revenue account and net revenue account - capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity supply act 1948 and the Companies Act 1956 - Formats of relevant accounts - calculation of reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet (including problems).

Lab: Computation of Problems using Excel/Accounting packages.

Suggested Readings:

1. R.L.Gupta, M.Radha swamy: Corporate Accounting, Sultan chand
2. M.A.Arulanandam, K.S.Raman:Advanced Accounting, Himalaya
3. Tulsania: Advanced Accounting, Tata Magrahills publications
4. Jain & Narang: Corporate Accounting, Kalyani publications
5. S.M.Shukla: Advanced Accounting, Sahitya Bhavan
6. Chandra Bose: Advanced Accounting (Vol.II), PHI
7. Wood: Frank Wood's Business accounting (Vol.1) 11/e, Pearson

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SEMESTER - VI
ELECTIVE -ACCOUNTANCY
Paper: II ADVANCED CORPORATE ACCOUNTING

Max Marks : 75 Credits: 4
P.P.W: 5(4+1)

Time: 3 hours

Unit-IV: Social Responsibility Accounting:

Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance (Theory only)

Unit-V: The Accounts of Holding Companies:

Nature of holding companies - Legal requirements for a holding company - Schedule VI of the Companies Act and subsidiary companies - Preparation of consolidated balance sheet - cancellation of investment account - minority interest - cost of acquiring control or goodwill - capital reserve - preference share capital in subsidiary companies - debentures in subsidiary companies (including problems related to the single subsidiary company).

Lab: Computation of Problems using Excel/ Accounting packages.

Unit - VI: Lease Accounting:

Meaning - Steps - Types - Financial evaluation - Provisions of Indian Accounting Standard No. 19 - Methods of computing lease rentals - advantages and disadvantages (Including problems)

Lab: Computation of Problems using Excel/ Accounting packages.

Suggested Readings:

1. R.L.Gupta, M.Radha swamy: Corporate Accounting, Sultan chand
2. M.A.Arulanandam, K.S.Raman:Advanced Accounting, Himalaya
3. Tulsania: Advanced Accounting, Tata Magrahills publications
4. Jain & Narang: Corporate Accounting, Kalyani publications
5. S.M.Shukla: Advanced Accounting, Sahitya Bhavan
6. Chandra Bose: Advanced Accounting (Vol.II), PHI
7. Wood: Frank Wood's Business accounting (Vol.1) 11/e, Pearson

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Faculty of Commerce B.Com III Year (General, CA & TTM)

SEMESTER - V

ELECTIVE II- ACCOUNTANCY

Paper I: MANAGEMENT ACCOUNTING

Max Marks : 75 Credits: 4

Time: 3 hours

P.P.W: 5(4+1)

UNIT-I: Introduction:

Definition, Scope, Objectives of Management Accounting - Management Accounting Vs. Financial Accounting and Cost Accounting. Installation of Management Accounting System - Role of Management Accountant - Controller functions - Management Information System (Theory only).

UNIT-II: Financial Statement Analysis:

Meaning, types, uses and limitations of financial statements. Meaning, process and techniques of analysis of financial statements - Comparative, common size statements and trend analysis (including problems).

Lab: Using Excel/ Accounting packages computation of problems on Various techniques of financial statement analysis.

UNIT-III: Funds Flow Analysis:

Concepts of fund and fund flow - Preparation of funds flow statement - Uses and limitations of funds flow analyses. (Including problems).

Lab: Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.

Suggested Readings:

1. Introduction to Management Accounting: Charles T, Horngren et al
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha & Gupta
7. Management Accounting: J.R.Monga & M.Prabhakar Reddy
8. Management Accountancy: H. Premraja, Srihamsarala
9. Management Accountancy: Sudhindra Bhat.
10. Management Accounting: Bhattacharya

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SEMESTER - VI

ELECTIVE II- ACCOUNTANCY

Paper II: MANAGEMEN ACCOUNTING

Max Marks : 75 Credits: 4

Time: 3 hours

P.P.W: 5(4+1)

UNIT-IV: Ratio Analysis:

Meaning, classification, advantages and limitations of ratio analysis.

Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including problems).

Lab: Using Excel/ Accounting packages computation of problems on Ratio Analysis.

UNIT-V:Cash Flow Analysis:

Concepts of cash and cash flow - Preparation of cash flow statement as per Accounting Standard No.3 - Uses and limitations of cash flow analyses (Including problems).

Lab: Using Excel/ Accounting packages computation of problems on Cash Flow Statements

UNIT-V: Capital Budgeting:

Meaning - Importance - Process -Methods: Traditional and Time- Adjusted Methods (including problems).

Suggested Readings:

1. Introduction to Management Accounting: Charles T, Horngren et al
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha & Gupta
7. Management Accounting: J.R.Monga & M.Prabhakar Reddy
8. Management Accountancy: H. Premraja, Srihamsarala
9. Management Accountancy: Sudhindra Bhat.
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Faculty of Commerce B.Com III Year TTM (Voc)
SEMESTER - VI
EMERGING TRENDS IN TOURISM DEVELOPMENT

Max Marks : 75 Credits: 3
P.P.W: 4(3+1)

Time: 3 hours

Objectives: To acquaint the student with the evaluation and development of the tourism policy of central and AP Government.

EVOLUTION OF TOURISM POLICY IN ANDHRA PRADESH - HISTORICAL PERSPECTIVE.

UNIT IV

Prospects and potentialities of tourism in Andhra Pradesh - factors affecting growth - steps needed private participation in tourism development- problems in Promoting tourism in A.P. - Govt. Role in Development of tourism places - Environmental impacts of tourism facilities.

UNIT V

Tourism policy in Andhra Pradesh - objectives, features, defects, developments of special tourism areas and state tourism promotion committee - The policy frame work - A.P.T.D.C. functions, role growth, activities and working.

UNIT VI

Places of tourism in Andhra Pradesh and their importance - Eco, pilgrimage, historical, adventurous and wild life point of view- mirrors of the masses - folk music , folk narrative, classical dances, music of holy men - A.P miniature, painting Arts, Fairs and Festivals and tribal.

(Lab Work: Display of guiding skills through power point presentation by students.)

BOOKS RECOMMENDED:

- | | |
|----------------|--|
| 1. A.K. Bhatia | Tourism in India - History and .Development. |
| 2. V.K. Gupta | Tourism in India. |
| 3. M. Selvam | Tourism Industry in India. |

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Faculty of Commerce B.Com III Year TTM (Voc)
SEMESTER - V
INFORMATION TECHNOLOGY IN TOURISM MANAGEMENT

Max Marks : 75 Credits: 3
P.P.W: 4(3+1)

Time: 3 hours

Objectives: To acquaint with the communication tools and the use of information technology in tourism management.

UNIT I - COMMUNICATION:

Concept - Functions - Process - Types; upward , downward communication - verbal and non verbal communication - Methods of communication media - uses - visual communication - audio visual communication - computer based communication - Barriers - Overcoming Barriers .

UNIT II - UNDERSTANDING TOURIST BEHAVIOR:

Tourist behavior - an introduction - psychology - tourist experience - behavioral approach - tourism destinations choice behavior - factors affecting destinations choices - environmental tourist - characteristics - types - inter personal, intra personal factors influencing tourist decision making - Expectations , beliefs attitudes and behavior of the tourist.

UNIT III - INFORMATION TECHNOLOGY - CONCEPTS

Information technology - components - functions - information systems - modern mass media techniques - information technology in business - internet and tourism industry - computer technology in tourism, railway, air, hotel - Multimedia and power point presentation - features and advantages.
(Lab Work: Display of guiding skills through power point presentation by students.)

BOOKS RECOMMENDED:

- | | |
|-------------------------------|-----------------------|
| 1. Information Technology | C.S.V. Murthy |
| 2. Fundamentals of Computers | P. Mohan |
| 3. Railway timetable | Indian Railways |
| 4. Airlines Brochures | Air India |
| 5. Rail Road Air Maps | Survey of India |
| 6. Principles of Marketing | Philips and Kotler |
| 7. Consumer behavior in India | S.R. Nair |
| 8. Consumer Behavior | Schiffman & K.A.U.FK. |
| 9. Organizational Behavior | Aswathappa |
| 10. Organizational Behavior | Robins P |

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Faculty of Commerce B.Com III Year TTM (Voc)

SEMESTER - VI

INFORMATION TECHNOLOGY IN TOURISM MANAGEMENT

Max Marks : 75 Credits: 3

Time: 3 hours

P.P.W: 4(3+1)

Objectives: To acquaint with the communication tools and the use of information technology in tourism management.

UNIT IV - TRANSPORT MANAGEMENT FOR TOURISM

Airlines - reservations - types - procedures - cancellation - postponement - packages - concessions - Co-ordinations. Rail ways: Reservations - types - Procedures - cancellation - postponement - packages - concessions - Timetable. Road ways: Rail Road co-ordination, types - reservation - types - cancellations - concessions - Types of services - private and public transport (including formats)- Water ways: IT in water transportation

UNIT V- IT IN HOSPITALITY MANAGEMENT FOR TOURISM:

Accommodation - hotel reservation, methods of hotel reservation-contents of reservation form - front office -front office staff-qualities of front office staff - house keeping services - general techniques for house keeping operations - staffing pattern of the house keeping department - Food & Beverages - reparation methods of mixing food - methods of cooking methods - methodology of food storage - hygiene - buffet service - room service procedure - Back office - accounting.

UNIT VI - BUSINESS TRAVEL SERVICES:

Telephone - types - services - telex - fax - e-mail - teleconferences - video conferences - security services - insurance for tourists - international and national conferences.

(Lab Work: Display of guiding skills through power point presentation by students.)

BOOKS RECOMMENDED:

- | | |
|-------------------------------|------------------------|
| 1. Information Technology | C.S.V. Murthy |
| 2. Fundamentals of Computers | P. Mohan |
| 3. Railway timetable | Indian Railways |
| 4. Airlines Brochures | Air India |
| 5. Rail Road Air Maps | Survey of India |
| 6. Principles of Marketing | Philips and Kotler |
| 7. Consumer behavior in India | S.R. Nair |
| 8. Consumer Behavior | Schiffman & K.A.U.F.K. |