

आंध्रप्रदेश केंद्रीय विश्वविद्यालय
CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu

Undergraduate Programme Structure
As per the UGC Credit Framework (NEP 2020)



Vidya Dadati Vinayam
(Education Gives Humility)

B.Com (Hons)
Bachelor of Commerce (Hons)



Programme Structure
(With effect from AY 2024 - 25)

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Ananthapuramu

Contents

S.No	Particulars	Page Number
1	Introduction to Programme	1
2	Semester and Course-Wise Credits	4
3	Programme Structure	5
4	Credit Distribution	7
5	Important Instructions to Students	8
6	Course Wise Detailed Syllabus	9



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

About the Programme

The programme is designed in tune with National Education Policy 2020. It provides students with a foundational understanding of various aspects of Commerce, Business and Economics, Equipping them with the knowledge and skills necessary for a wide range of career opportunities in the business world. This programme spans over four years and encompasses a diverse curriculum that covers subjects such as Accounting, Finance, Economics, Management, Business Laws, Entrepreneurship, and Information Technology. This multidisciplinary approach allows to gain insights into different facets of business operations and prepares them to face the challenges of the modern business environment. This programme is flexible and allows the students to tailor their studies according to their interest and career aspirations. The programme provides practical learning experiences, including internships, projects, case studies, which help them develop critical thinking, problem-solving, and decision-making skills. These hands-on experiences also provide students with valuable insights into real-world business practices and enhance their employability upon graduation.

Programme Vision

Instill knowledge, skills, and abilities to enrich the qualities of strength, thoughtfulness, and resilience to nurture intellectual curiosity, foster diversity, and cultivate a passion for lifelong learning to shape future business leaders, researchers, academicians and conscientious members of society.

Programme Objectives

The purpose of this programme is to:

1. Equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business world.
2. Create an environment that stimulates the development of students in intellectual, social, cultural, ethical, and spiritual dimensions to citizenship, gainful employment, and lifelong learning in an interdependent world.
3. Fill the institute-industry gap by involving the industry, faculty, research scholars and students in academic and industry research to meet the challenges of real-world environment.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

4. Collaborate with corporate partners through MoUs to train the students to meet the demands of a global society and workforce.
5. Build a robust alumni and student mentorship circle and professional exchange networks to foster holistic student wellness, development, integrity, leadership, and resilience.
6. Cultivate a research-oriented mindset, encouraging students to explore cutting-edge technologies to inculcate research orientation.

Learning Outcomes

Upon the completion of this programme, the students should be able to:

- Demonstrate advanced knowledge and understanding of core concepts, theories, and principles in areas such as Accounting, Finance, Marketing, Commerce, and Management.
- Analyse complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and problem-solving skills.
- Apply strong analytical and research skills, including the ability to gather, analyse, and interpret data to support decision-making and solve business challenges.
- Acquire an entrepreneurial mindset, with the ability to identify opportunities, innovate, and adapt to changes in the business environment.
- Understand global perspective and international business practices, including the cultural, economic, and political factors that influence global commerce.
- Recognises the importance of lifelong learning and professional development, with the ability to adapt to new technologies, trends, and challenges in the field of commerce.

Pedagogy of the program:

The pedagogy the programme is designed with the combination of Student-Centric Learning, Group Discussions on current topics, developing case studies with local community and business, Guest Lectures by industry experts, Interactive Sessions, Internship and Project based Learning, Research Orientation, Seminars & Workshops on current topics, Tutorial & Assignments, Class test / Open book test. It aims to equip students with the necessary knowledge, skills, and competencies to excel in diverse roles within the field of Commerce, Finance, and Business Management. The combination of theoretical learning, practical experiences, and



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

experiential opportunities prepare the students to navigate complex business environments and make meaningful contributions to their organisation and society.

PROGRAMME STRUCTURE

- The B.Com (Hons) programme is based on the UGC Credit Framework (NEP 2020), is a four-year course divided into eight semesters with a total of around 177 credits.
- **Major and Minor:** The programme consists of two parts – Major (Commerce) and Minor (based on the student's choice)

Major: A Major is the student's main specialization. For example, a student who joins the B.Com (Hons) programme does an Commerce Major.

Minor: A Minor is a secondary discipline that the student pursues in addition to their Major. It is the student's secondary specialization. A minor enables the student to explore other areas of study and build alternative areas of interest. The student can do a Minor in any area designated as a Minor. In other words, the student has the option to choose the prescribed number of courses from any other discipline (undergraduate programme) as their Minor. For example, a student majoring in Commerce may choose to minor in Economics.

Please visit the University website for the various Minors offered.

TYPES OF COURSES

The following types of courses are offered under CBCS:

CC (Core Course): A Core Course is a compulsory course. The student does **23** such courses over the eight semesters of the B.Com programme.

AEC (Ability Enhancement Course): The student does four AECs – one in Semester I [Modern Indian Language (other than English) – I (online /offline)]; one in Semester II [Understanding Disabilities]; one in Semester III [Modern Indian Language (other than English) – II (MOOCs/offline)]; and one in Semester IV (Building Mathematical Ability).

IDE (Interdisciplinary Elective): The student does three introductory-level courses relating to a discipline of their choice in Semesters I, II, and III. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. These courses are done online (MOOCs*).

SEC (Skill Enhancement Course): The student does three SECs – one in Semester I [Modern English Grammar and Pronunciation]; one in Semester II [Academic Writing]; and one in Semester III [IT Skills and Artificial Intelligence].

VAC (Value-Added Course): The student does three VACs – one in Semester I [IKS (Indian Knowledge System): MOOCs]; one in Semester II [Ecology and Environment]; and one in Semester IV [Climate Change].



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

- Students will undergo for two-month summer internship after semester IV and submit internship report in semester V. In semester VIII students will undergo Project Work.

***MOOCs (Massive Open Online Courses):** MOOCs are online learning courses accessed through the internet. The student is encouraged to pursue online courses through the Swayam platform wherever recommended.



(Study Webs of Active Learning for Young Aspiring Minds)

<https://swayam.gov.in/>



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)
Semester and Course-wise Credits

SEMESTER	MAJOR	MINOR (student can choose minor from other discipline)	IDE	AEC	SEC	VAC	SIP	DISSERTATION	Total Credits
I	BCO 101 (4) BCO 102 (4)	BCO111 (4)	BCO 112 (3) - MOOC/Swayam	BCO 113 (2)	BCO 114(3)	BCO 115 (2)			22
II	BCO 201 (4) BCO 202 (4)	BCO211 (3) BCO 211 lab(1)	BCO 212 (3) - MOOC/Swayam	BCO 213 (2)	BCO 214(3)	BCO 215 (2)			22
III	BCO 301 (4) BCO 302 (4) BCO 303 (4)	BCO311 (4)	BCO 312 (3) - MOOC/Swayam	BCO 313 (2)	BCO 314(2) BCO 314 lab(2)				25
IV	BCO 401 (4) BCO 402 (4) BCO 403 (4)	BCO411 (4)		BCO 412 (4)		BCO 413 (2)			22
V	BCO 501 (4) BCO 502 (4) BCO 503 (4) BCO 504 (4)	BCO511 (4)					BCO 512 (2)		22
VI	BCO 601 (4) BCO 602 (4) BCO 603 (4) BCO 604 (4)	BCO611 (4)						BCO 612 (4)	24
VII	BCO 701 (4) BCO 702 (4) BCO 703 (4)	BCO 711 (4) BCO 712 (4)							20
VIII	BCO 801 (4) BCO 802 (4)							BCO 811(12)	20
Total	92	32	9	10	10	6	2	16	177
Percentage	51.97	18.07	5.08	5.64	5.64	3.46	1.12	9.03	100

As per UGC Credit Framework minimum credit requirements to award the degree under each category: Major(Core) 80 Credits, Minor 32 Credits, Multidisciplinary 9 Credits, Ability Enhancement course (AEC) 8 Credits, Skill Enhancement courses (SEC) 9 Credits, Value Added Course(VAC) 6-8 Credits, Summer Internship 2-4 credits, Research Project/Dissertation 12 credits. Minimum Total Credits per Programme :160

Note: B.Com(Hons) Student will take minor offered by other discipline. (Has to choose Same discipline minor for eight semesters)
Bachelor of Commerce (Hons)



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Programme Structure with Course Titles

S. No	Course Code	Course Title	Number of Credits	Credit Distribution		
				L	T	P
Semester-I						
1	BCO 101	Business Economics	4	3	1	
2	BCO 102	Financial Accounting-I	4	4		
3	BCO 111	Minor: Basics of Business Management	4	3	1	
4	BCO 112	MOOCs (IDE)	3	3		
5	BCO 113	Modern Indian Language (online/off line) (Preferably other than English)-I (AEC)	2	2		
6	BCO 114	Modern English Grammar & Pronunciation (SEC)	3	3		
7	BCO 115	Indian Knowledge System (VAC)	2	2		
Total			22	20	2	
Semester-II						
1	BCO 201	Financial Accounting-II	4	4		
2	BCO 202	Business Dynamics and Behavioural Process	4	3	1	
3	BCO 211	Minor: Computerised Accounting	4	3		1
4	BCO 212	MOOCs (IDE)	3	3		
5	BCO 213	Understanding Disabilities (offline/online) (AEC)	2	2		
6	BCO 214	Academic Writing (SEC)	3	3		
7	BCO 215	Ecology and Environment (VAC)	2	2		
Total			22	20	1	1
Semester-III						
1	BCO 301	Business Laws	4	3	1	
2	BCO 302	Income Tax	4	3	1	
3	BCO 303	Quantitative Techniques for Business Decisions	4	3	1	
4	BCO 311	Minor: Basics of Income Tax	4	3	1	
5	BCO 312	MOOCs (IDE)	3	3		
6	BCO 313	Modern Indian Language (online/offline) (Preferably other than English) – II (AEC)	2	2		
7	BCO 314	IT Skills and AI (SEC)	4	2		2
Total			25	19	4	2



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

S. No	Course Code	Course Title	Number of Credits	Credit Distribution		
				L	T	P
Semester-IV						
1	BCO 401	Corporate Accounting	4	3	1	
2	BCO 402	Cost Accounting	4	3	1	
3	BCO 403	Financial Management	4	3	1	
4	BCO 411	Minor: Retail Management	4	3	1	
5	BCO 412	Building Mathematical Ability & Financial Literacy (AEC)	4	4		
6	BCO 413	Climate Change (VAC)	2	2		
Total			22	18	4	
Semester-V						
1	BCO 501	Advanced Corporate Accounting	4	3	1	
2	BCO 502	Research Methodology	4	3	1	
3	BCO 503	Modern Marketing	4	3	1	
4	BCO 504	Fintech Services	4	3	1	
5	BCO 511	Minor: Management Accounting	4	3	1	
6	BCO 512	Summer Internship	2			2
Total			22	15	5	2
Semester-VI						
1	BCO 601	Securities Analysis & Portfolio Management	4	3	1	
2	BCO 602	Financial Reporting and Analysis	4	3	1	
3	BCO 603	Auditing and Assurance	4	3	1	
4	BCO 604	Goods and Services Tax	4	3		1
5	BCO 611	Minor: Fintech Services	4	3		1
6	BCO 612	Dissertation-I	4			4
Total			24	15	3	6
Semester-VII						
1	BCO 701	Corporate Law and Governance	4	3		1
2	BCO 702	Ind-AS and IFRS	4	3	1	
3	BCO 703	Financial Derivatives	4	3	1	
4	BCO 711	Minor: Cyber Security and Data Protection	4	3	1	
5	BCO 712	Minor: GST and E-Filing	4	3		1
Total			20	15	3	2
Semester-VIII						
1	BCO 801	Business Analytics	4	3	1	
2	BCO 802	Corporate Tax Planning	4	3	1	
3	BCO 811	Dissertation	12			12
Total			20	6	2	12

*L: Lecture; T: Tutorial; P: Practical

Note: For Accounting-I (BCO102), Financial Management (BCO403) Two hours of Lab hours will be provided for Practice every week.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

IDE: Interdisciplinary Elective
AECC: Ability Enhancement Compulsory Course
SEC: Skill Enhancement Courses
VAC: Value-Added Courses
MOOCs: Massive Open Online Course
Minor: Courses offered for other Discipline students

Note: MOOCs are chosen by the student based on the availability of the courses offered on SWAYAM platform.

Semester wise credit distribution

Semester	Credits Allotted	Cumulative Credits
I	22	22
II	22	44
III	25	69
IV	22	91
V	22	113
VI	24	137
VII	20	157
VIII	20	177

Minimum Credit Requirements to Award Degree of B.Com (Hons) as per UGC Guidelines.

S. No.	Broad Category of Course	Minimum Credit Requirement	
		3-year UG	4-Year UG
1	Major (Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	9
4	Ability Enhancement Courses (AEC)	08	08
5	Skill Enhancement Courses (SEC)	09	09
6	Value Added Courses common for all UG	06-08	06-08
7	Summer Internship	02-04	02-04
8	Research Project / Dissertation	--	12
	Total	120	160



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Important Information to Students

1. Eligibility: 10+2 level of education (Intermediate/PUC/CBSE/ICSE/HSC) or equivalent in science/arts/commerce/other streams with 50% aggregate marks.
2. The minimum duration for completion of B. Com (Hons) programme is eight semesters (four academic years) and the maximum duration is sixteen semesters (eight academic years) or as per amendments made by the regulatory bodies from time to time.
3. A student should attend at least 75% of the classes, seminars, practical / lab in each course of study.
4. All theory courses in B.Com carry Continuous Internal Assessment (CIA) component of 40 marks and Semester-end component of 60 marks. Pass percentage for each component in a course is 40%.
5. In case of courses with lab component Continuous Internal Assessment (CIA) component shall be of 60 marks and Semester-end component for 40 marks. Pass percentage for each component in a course is 40%.
6. The student is given 3 Continuous Internal Assessment (CIA) tests per semester in each course from which the best 2 performances are considered for the purpose of calculating the marks in CIA. A record of the continuous assessment is maintained by the academic unit. The 3 internal tests are conducted for 15 Marks each; out of the best 2 tests scores are considered for 30 marks. Out of the remaining 10 marks, 5 marks are awarded for assignments/class presentations/class participation of the students and the remaining 5 marks are awarded for attendance of the student.

Marks for the Attendance will be considered as follows:

S. No	Attendance (%)	Marks
1	95% or more	5
2	90-94%	4
3	85-89%	3
4	80-84%	2
5	75-79%	1



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

7. A student should pass separately in both CIA and the ESE, i.e., a student should secure 16(40% of 40) out of 40 marks for theory and 24 (40% of 60) out of 60 marks for lab components in the CIA. Therefore, a student should secure 24 (40% of 60) out of 60 marks for theory and 16 (40% of 40) out of 40 marks for lab components in the End-Semester Examination (ESE).
8. Semester-end examination shall consist of Objective type questions, Descriptive type questions, Short answer questions and Case studies or any other recommended by the BoS.
9. A student failing to secure the minimum pass marks in the CIA is not allowed to take the end semester examination of that course. She/he has to redo the course by attending special classes for that course and get the pass percentage in the internal tests to become eligible to take the end semester examination.
10. Students failing a course due to lack of attendance should redo the course.
11. Re-evaluation is applicable only for theory papers and shall not be entertained for other components such as practical/ thesis/ dissertation/ internship etc.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course wise Syllabus for Proposed B.Com Programme from the academic year 2024-25

SEMESTER -01

Course Code: BCO101	Course Title Business Economics
Major/Minor: Major	
Number of credits: 04	

Learning Objective:

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

Learning Outcomes:

- Understanding Microeconomic Principles: Students should grasp fundamental microeconomic concepts such as supply and demand, elasticity, production and cost analysis, market structures.
- Macroscopic View of Business Environment: Learners should gain insights into macroeconomic factors such as inflation.
- Analytical Skills for Business Decision-Making: Through case studies, projects, and assignments, students should develop analytical skills to evaluate business scenarios
- Application of Economic Theory to Business Strategy: The course should enable students to apply economic theories and models to real-world business scenarios.

Course Outline:

UNIT-I: INTRODUCTION:

Economics- Microeconomics- Macroeconomics-Positive and Normative Economics-Business Economics-Significance. Basic Concepts: Scarcity and Choice, Production Possibility Curve, Production Possibility curve and the Central Problems of the Economy.

Demand and Supply: The Concept of Demand and Demand function, Law of Demand, Movements along the Demand Curve and Shifts in Demand Curves, The Concept of Supply and Supply Function, The Law of Supply, Movements along a Supply curve Versus Shifts in Supply Curve, Market Equilibrium and Price Determination, Shifts in Demand and Supply.

Elasticity of Demand and Supply: Price Elasticity of Demand, Degree of Price Elasticity of Demand, Determinants of Price elasticity of Demand, Measurement of Price Elasticity of Demand, Cross Elasticity of Demand, Elasticity of Supply.

Applications of Demand and Supply: Price Ceiling, Rent Control, Fluctuations in Agricultural Prices and Effects on Farmers Income.

Unit II: Consumer Theory- Cardinal Utility Theory: The Concept of Utility, The Law of Diminishing Marginal Utility, Derivation of Demand Curve from Marginal Utility Schedule, The Law of Equi-Marginal Utility.

Ordinal Utility Analysis: The Concept of Ordinal Utility, Meaning of an Indifference Curve, Marginal Rate of Substitution, Properties of Indifference Curves, Exceptions to the Normal Shape of Indifference Curves, Budget Equation Line, Consumer's Equilibrium, Income Effect,



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Substitution Effect, Price Effect, Normal Goods, Inferior and Giffen Goods, Derivation of Demand Curve from Price Consumption.

Unit III: Production: Concept of Production Function, Fixed and Variable Inputs and Short and Long Run, Total, Average and Marginal Products, Total Average and Marginal Curves
The Law of Variable Proportions: Returns to a factor, Iso-quants, Characteristics or Properties of Iso-quants, Returns to Scale, Economies and Diseconomies of Scale.

Unit IV: Cost and Revenue: The Concept of Costs, Costs Functions- Short Run and Long Run, Theory of Costs in the Short Run, Short Run Curves, Long-Run Cost Curves.
Equilibrium of the Firm: The Optimum Combination of Factors, Technical/Technological Change: Very long Run, Concepts of Revenue, Relationship between Elasticity and Demand, Marginal, Revenue and Average Revenue.

Unit V: Market Structures: Perfect Competition: Equilibrium of the market. Long run industry supply: producer and consumer surplus. Applications: effects of taxes and subsidies. Other Market Forms: Monopoly, Monopolistic Competition, Oligopoly- their meaning and features. Simple Applications of Demand and Supply: Price ceiling- Price floor.

Suggested Reading:

1. "Microeconomics" by Robert S. Pindyck and Daniel L. Rubinfeld, Pearson
2. "Macroeconomics" by N. Gregory Mankiw, Worth Publishers
3. "Managerial Economics & Business Strategy" by Michael R. Baye and Jeff Prince, McGraw-Hill Education.
4. "The Economics of Strategy" by David Besanko, David Dranove, Scott Schaefer, and Mark Shanley, Wiley
5. "Industrial Organization: Markets and Strategies" by Paul Belleflamme and Martin Peitz, Cambridge University Press.
6. Business Economics: V. G. Mankar, Himalaya Publishing House
7. Managerial Economics: Vanith Agrawal, Pearson Education
8. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
9. Business Economics: R. K. Lekhi, Kalyani Publishers
10. Business Economics: D. M. Mithani, Himalaya Publishing House
11. Business Economics: P. N. Chopra, Kalyani Publishers
12. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
13. Managerial Economics: Varshney and Maheswari, Sultan Chand
14. Business Economics: P. K. Mehta, Tax Mann Publication.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO102	Course Title Financial Accounting-I
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

- This course aims to provide conceptual knowledge of accounting and to lay foundation for future applications in business.
- Acquaint students with basic accounting concepts and accounting standards.
- To develop an understanding about recordings of business transactions and preparation of subsidiary books and trial balance to test the mathematical accuracy of recordings.
- To provide knowledge and understanding of financial statements of a business.

Learning out comes:

- Understanding of the concepts and process of accounting and ability to prepare various subsidiary books.
- 2. Understanding of the need to reconcile bank balance with cash book, ability to identify the errors and rectify them.
- 3. Understanding and preparation of financial statements and consignment accounts. Accounting for transactions related to consignment and Branch Accounts.

Course Outline:

Unit-I: Conceptual Framework: Accounting-Meaning, Definition, Functions, Objectives, Advantages, Accounting as an information system, Users of financial accounting information and their needs, Important accounting terminology, Principles of accounting – concepts and conventions, Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchases, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount) Theory Base of Accounting Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS),

Unit-II: Accounting Process: Journal, Ledger, Trial Balance, Financial Statements (overview), Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure, Branches of Accounting, Accounting cycle, Systems of accounting, Approaches to accounting, Types of accounts – Rules of debit and credit, Accounting equation. Subsidiary Journal Books: Meaning, need, types of subsidiary books – purchases book, purchases return book, sales books, sales return book, bills receivable book, bills payable book, cash book including petty cash book and journal proper. Trial balance

Computer Lab Work: Tally Prime - Company Creation and Accounting Masters Creation of Company - selecting a company-closing a company-alter -delete a company – Accounts Groups-Predefined Groups – Ledgers - voucher types – short cut keys- Voucher Entry – Features – Accounting Features- Inventory Features.

Unit III: Bank Reconciliation Statements: Meaning, need, reasons for difference in bank balance as per cash book and pass book. Comparison entries in cash book and pass book and noting the differences in preparation of BRS under (a) Favorable balance (b) unfavorable (over



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

draft) balance model, amendment or rectification of cash book. Rectification of Errors: Types or errors: Rectification of errors (a) before trial balance is prepared (b) before preparing final accounts (c) after preparing final accounts. Depreciation: Meaning, causes, need for depreciation, difference between depreciation, amortization and depletion, methods of problems on fixed installment method and written down value method as approved by Income Tax Act.

Computer Lab Work: Reconciliation Bank Statement in Tally Prime

Unit IV: Financial Statements of Sole Proprietorship: Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry, Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities Preparation. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.

Computer Lab Work: Final Accounts and Report Generation: Trial Balance - Profit and Loss Account - Balance Sheet - Generation of Reports-Account Books – Registers - Statement of Accounts.

Unit V: Consignment Accounts: Meaning, Features, Performa invoice, Account sales, Del credere commission, accounting treatment in the books of the consignor and the consignee. Valuation of consignment stock, Treatment of Normal and abnormal Loss Invoice of goods at a price higher than the cost price.

Suggested reading:

1. Agarwal, Garima. Computerised Accounting: Himalaya Publishing House
2. Batty, J. Principles of Accounting.
3. Grewal, T.S. Introduction to Accountancy. S. Chand and Co. New Delhi 5
4. Gupta, R.L. & Radhaswamy, Advanced Accountancy: Sultan Chand & Sons
5. Gupta R. L. and Gupta, V.K. Principles & Practice of Accounting. Sultan Chand and Sons, New Delhi.
6. Haneef and Mukherjee. Accountancy-I & II, Tata McGraw Hill Co
7. Jain S.P. & Narang, K.L. Accountancy-I. Kalyani Publishers.
8. Jawaharlal Lal. Financial Accounting. Himalaya Publishing House.
9. Maheshwari, S.N. & V. L. Maheshwari Advanced Accountancy-I&II. Vikas.
10. Maidasani, Dinesh Mastering Tally. Firewall Media
11. Sehgal, Deepak. Fundamentals of Financial Accounting. Tax Mann Publication
12. Shukla, and Grewal. Advanced Accountancy. S. Chand & Co.
13. Tulasian, Accountancy–I & II: Tata McGraw Hill Co.
14. Yogeshweran, G. Computerised Accounting: PBP
15. Manuals of the respective Accounting Packages



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO111	Course Title
Major/Minor: Minor	
Number of credits: 04	
Basics of Business Management	

Learning Objectives:

- To acquaint the students with the concept of business organization and concepts of general management and its implementation in organizations.

Learning out comes:

- Students will be able to understand the concepts and form of Business organizations
- Students will be able to study contributions of various management philosophies contributed by Taylor, Henry Fayol and understand various systems and approaches to management.
- To demonstrate the planning and decision making approaches by using appropriate strategies to accomplish a given job.
- Students will be able to understand the need and importance of organization process & structure, span of control, departmentation and delegation of authority.
- To analyze the need and importance of motivation, importance of communication and to interpret various leadership styles with effective coordination and control mechanisms.

Course Outline:

Unit-I: Concepts: Business, trade, industry and commerce – Business: Features of business-Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organization Sole Proprietorship: meaning – characteristics –Advantages &disadvantages Partnership - -Meaning – Characteristics – Kinds of Partners – Registration of Partnership – Partnership Deed – Limited liability Partnership (LLP) Joint Hindu family: Characteristics – Advantages and limitations. Joint Stock Company: Meaning- characteristics-advantages- kinds of companies – difference between private and public companies.

Unit- II: Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management. Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor’s Scientific Management – Max Weber’s theory of Bureaucracy.

UNIT- III :Planning: Definition - Importance - Steps in planning – limitations - Types of Plans Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

UNIT- IV: Meaning – Organization Structure – Organization chart – Formal and informal Organization – Span of Management – Factors determining Span of Management – Line and Staff concepts. Elements of Organization: Delegation of authority: Meaning – advantages and disadvantages Decentralization: Meaning – advantages and disadvantages.

UNIT- V: Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid. Communication: Definition –



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Importance – Process – Barriers to effective communication. Coordination- Definition –need - Difficulties-Effectiveness-Definition –Control process Control -Definition –Control process- Essential of good control system-merits and demerits.

Suggested Reading:

1. Y.K.Bhushan - Business organization and management - Sultan Chand
2. R.K.Sharma and Shashi k Gupta : Industrial Organisation and Management - Kalyani Publications
3. Sherlekar - Business Organisation and Management - Himalaya Publishers
4. C.B.Gupta - Industrial Organisation and Management - Sultan Chand
5. Harold Koontz Heinz Weihrich and A. Ramachandra Aryasri : Principles of management,McgrawHill
6. CB.Gupta - Management Theory and practice, - Sultan Chand
7. L.M. Prasad - Principles & Practice of Management, Sultan Chand
8. Stephens Robbins - Management,Pearson Education
9. .V.S.P.Rao - Management Excel Books India



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

CourseCode: BCO114 Course Type: SEC Credits: 3	Course Title Modern English Grammar and Pronunciation
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Course Objectives:

The Purpose of this course is to:

- To equip the student with the skills to use words appropriately
- To help the student develop insights into the structure of the English language
- To familiarize the student with the pronunciation of English

Learning Outcomes:

By the end of the course, the student

- Will have learned to use contextually appropriate words.
- Will have acquired basic knowledge of modern English grammar and usage.
- Will have become familiar with English speech sounds and the basic aspects of word accent and intonation.

Course Outline:

Unit- I

- Some Major Concepts and Categories
- Verbs and Auxiliaries
- The Semantics of the Verb Phrase

Unit- II

- Word Formation
- Derivation
- Conversion
- Compounding
- Blending
- Analogy
- Abbreviation (Clipping, Acronyms, Initialisms)
- Phrasal Verbs
- Collocation
- Using the Dictionary: The Five S Approach
- Nouns and Determiners
- The Simple Sentence

Unit- III

- The Speech Mechanism
- English Vowels
- English Consonants



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit- IV

- Word Accent
- Phonological Environment: Weak Forms, Assimilation, Elision
- Intonation

Suggested Reading:

1. Alan Cruttenden: Gimson's Pronunciation of English
2. John Wells: Longman Pronunciation Dictionary
3. M.J. Müller, N. Rutter, and B. Bryan Gick: Phonology for Communication Disorders
4. L. Colantoni, J. Steele, and P.R. Escudero Neyra: Second Language Speech: Theory and Practice.

References:

1. Cambridge International Dictionary of Phrasal Verbs. Cambridge: CUP, 1997.
2. Greenbaum, Sidney, and Randolph Quirk. A Student's Grammar of the English Language. Harlow: Longman, 1990. (Chapters 2,3,4,5, and 10)
3. Jones, Daniel. English Pronouncing Dictionary (Latest Edition)
4. Leech, Geoffrey, and Jan Svartvik. A Communicative Grammar of English. 3rd Ed., Harlow: Pearson, 2002.
5. Sethi, J., and P.V. Dhamija. A Course in Phonetics and Spoken English. 2nd Ed., India: Prentice-Hall, 1999.
6. Swan, Michael. Practical English Usage. 3rd Ed., Oxford: OUP, 2005.
7. Yule, George. The Study of Language. 4th Ed., Cambridge: Cambridge University Press, 2010. (Chapter 5)



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

SEMESTER- 02

Course Code: BCO201	Course Title Financial Accounting-II
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

- To provide conceptual knowledge of Branch and Partnership Accounts.
- To become familiar with the Partnership Deed and record the business transactions involved in setting up a partnership firm.
- To provide knowledge and understanding of recording the business transactions on the admission of a new partner, retirement and death of a partner and dissolution of a partnership firm.

Learning Outcomes:

- Understanding of the concepts and process of Branch Accounts Partnership accounting and admission and retirement of partners.
- Understanding of the Admission and retirement of partners and its preparation.
- Understanding and preparation of Dissolution of a partnership firm.

Course Outline:

Unit I: Branch Accounts – Meaning and Significance of Branches – Good sent to Branch – Stock taking– Good in Transit – Performa Price – Reconciliation of Branch Accounts with Head Office

Unit II: Partnership: features, Partnership Deed. Provisions of the Indian Partnership Act 1932 in the absence of partnership deed. Fixed v/s Fluctuating capital accounts. Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits. Past adjustments (relating to interest on capital, interest on drawing, salary and profit-sharing ratio). Goodwill: Meaning, factors affecting, need for valuation, methods for

Calculation (average profits, super profits and capitalization), adjusted through partners' capital/ current account or by raising and writing off goodwill (AS 26)

Unit III: Admission of a partner: Effect of admission of a partner on change in the profit-sharing ratio, treatment of goodwill (as per AS 26), reserves, accumulated profits and losses, adjustment of capital accounts and preparation of capital, current account and balance sheet. Change in the Profit-Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities, treatment of reserves, accumulated profits and losses. Preparation of revaluation account and balance sheet.

Unit IV: Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner. Calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account and his executor's account.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)). Note: (i) If the realized value of tangible assets is not given it should be considered as realized at book value itself. (ii) If the realized value of intangible assets is not given it should be considered as nil (zero value). (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.

Suggested reading:

1. Agarwal, Garima. Computerised Accounting: Himalaya Publishing House
2. Batty, J. Principles of Accounting.
3. Grewal, T.S. Introduction to Accountancy. S. Chand and Co. New Delhi 5
4. Gupta, R.L. & Radhaswamy, Advanced Accountancy: Sultan Chand & Sons
5. Gupta R. L. and Gupta, V.K. Principles & Practice of Accounting. Sultan Chand and Sons, New Delhi.
6. Haneef and Mukherjee. Accountancy-I & II, Tata McGraw Hill Co
7. Jain S.P. & Narang, K.L. Accountancy-I. Kalyani Publishers.
8. Jawaharlal Lal. Financial Accounting. Himalaya Publishing House.
9. Maheshwari, S.N. & V. L. Maheshwari Advanced Accountancy-I&II. Vikas.
10. Maidasani, Dinesh Mastering Tally. Firewall Media
11. Sehgal, Deepak. Fundamentals of Financial Accounting. Tax Mann Publication
12. Shukla, and Grewal. Advanced Accountancy. S. Chand & Co.
13. Tulasian, Accountancy-I & II: Tata McGraw Hill Co.
14. Yogeshweran, G. Computerised Accounting: PBP
15. Manuals of the respective Accounting Packages.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO202	Course Title Business Dynamics and Behavioral Process
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

- To acquaint the students with the concept of business organization and concepts of general management and its implementation in organizations.

Learning Outcomes:

After completion of the course, the students will be able to:

- Interpret management level activities in an organised manner such as planning, directing, controlling the human and other resources in an organization.
- Assess the behavior of employees, their needs and rewards.
- Support and accomplishing the goals of both the employees & organization.
- Adapt Knowledge management and the ways to serve society under Corporate Social Responsibility

Course Outline:

Unit-I: Management – Nature, Scope, Significance and Functions; Management Theories; Management By Objectives (MBO); Planning; Organizing; Directing; Staffing; Controlling; Reviewing; Budgeting. Learning Activities: Role play, Case study, Group activities. Introduction to Human Resource Management and Environment: Functions of Human Resource Management. Managerial and operative role of Human Resource Management. Personnel Management vs. Human Resource Management.

Unit-II: Types of Organization; Motivation; Decision Making; Organizational Communication; Corporate Social Responsibility (CSR); Centralisation and Decentralization. Learning Activities: Discussion upon CSR initiatives adopted by different organisations, Case studies.

Unit-III: Introduction to Organizational behavior; Individual Behaviour; Personality; Perception; Values; Attitude; Emotions; Groups; Teams. Learning Activities: Exercise on team building, Case study, Group discussions.

Unit-IV: Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid. Communication: Definition – Importance – Process – Barriers to effective communication. Coordination- Definition –need - Difficulties-Effectiveness-Definition –Control process Control -Definition –Control process-Essential of good control system- merits and demerits.

Unit-V: Globalization; Diversity; Ethics; Organizational Culture; Managing Conflict; Negotiation skills; Stress Management; Power and Politics. Learning Activities: Student presentations, Group discussions.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. Cherunilam, F., 1993, Organizational Behavior, Himalaya Publishing House, New Delhi.
2. Greenberg, J., 2013, Behavior in Organisations, PHI Learning Private Limited, New Delhi.
3. Harold, K. and Weirich, H., 2005, Management – A Global Perspective, McGraw Hill Education, 11th edition.
4. John A. Wagner III, J. A. and Hollenbeck, J. R., 2015, Organizational Behaviour, Routledge Taylor & Francis Group, New York.
5. Kolb, D., 1991, Organizational Behaviour: Practical Readings for Management, 5th Englewood Cliffs, New Jersey, PHI.
6. Luthans, F., 2013, Organisational Behaviour, Prentice Hall of India, 12th Edition, New Delhi.
7. Mainiero, L. A. and Tromley C. L., 1985, Developing Management Skill in OB, New Delhi, PHI.
8. Meena Sharma, 2016, Principles of Management, First Edition, Himalaya Publishing House, New Delhi.
9. Neck, C. P., Houghton, J.D. and Murray E.L., 2017, Organizational behavior, Sage Publication India Private Limited.
9. Robbins, S.P. and Vohara, N., 2011, Organisational Behaviour, Pearson Education, New Delhi.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO211	Course Title Computerized Accounting
Major/Minor: Minor	
Number of credits: 04	

Learning Objectives:

- Help the students to acquire the basic knowledge of the functioning of an accounting system (Tally.ERP9)
- Help the students understand the importance of documentation and flow of data in an organization.

Learning Outcomes:

On successful completion of this course the student shall demonstrate

- Clear comprehension of Accounting System in an organization
- Understanding of the Inventory system that can be overstated through computers
- Ability to enter the Pay roll voucher and make Pay roll accounting
- Understanding of the Banking and GST return filing processes
- 5.Ability to work out the Case studies in all the functions

Course Outline:

Unit I: Introduction to ERP and Business Processes: Overview of enterprise systems, Evolution, Risks and benefits, ERP software solutions, Small, medium and large enterprise vendor solutions, Functional modules, Overview of Database Management Systems, Widespread use of Spreadsheet and XML, General Ledger setup, Procure to Pay cycle, Setup (Purchase Order, Goods Received Note, Purchase invoice) – Order to Collection cycle, setup

(Sales order, Delivery challan, Sales invoice) – Importance of Documentation, Maintaining Electronic books of accounts.

Unit II: Inventory Management: Units of measure, Stock, Bill of material, Stock valuation, Manufacturing journal, Batches and go downs, Inventory integration into Financial Accounts, Cost centers, Inventory reports

Unit III: Payroll Management: Payroll Accounting, Components of Salary and pay heads, Attendance vouchers, Payroll voucher, Pay slips, Payroll reports

Unit IV: Banking and Taxation: Banking features, Cheque printing, Bank reconciliation, Direct and Indirect Tax setup, Ledger creation and Configuration, GST return filing, E-way bills.

Unit V: Laboratory Exercises: Case studies of Purchase process, Sales process, Inventory management, Payroll management, Banking and Taxation, Analyzing the impact of the above modules on the Balance sheet and Profit or Loss statements, Generating Management Information System Reports.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. Agrawal, Namrata. Comdex Tally., ERP 9 Course Kit: Dreamtech Press
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill. Ane's Student Education
3. Nadhani, Ashok. K. GST Accounting with Tally. ERP 9: BPB Publications
4. Nadhani, Ashok K. Tally ERP 9 Training Guide: BPB Publications.
5. Tarang, Tally ERP 9. Computer World Publications. 8
6. Official Guide to Financial Accounting using Tally. ERP 9 with GST. Tally Education Pvt.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Course Code: BCO213 Course Type: AEC No. of Credits: 2	Course Title Understanding Disabilities
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Course Objectives:

- To introduce the concept of disability, causes and measures to handle disabilities.
- To disseminate the spirit of Acts and policies in dealing with disabilities.

Learning Outcomes:

- Appreciate and accept the uniqueness of persons with disabilities and recognize their significance in society.
- Demonstrate the ability to empathize with fellow students and others with disability through knowledge about the related Acts.

Course Outline:

UNIT I:

Introduction

- Disabilities: Definitions and Classifications
- Types and Causes of Disabilities: Physical, Sensory (visual, hearing), Cognitive and Intellectual, Developmental (autism, Down syndrome) and Mental Health.
- Impact of Disabilities: Individual experiences, Family dynamics and Care giving, social isolation and Stigma, Employment and Economic disparities.

UNIT II

Accessibility and Inclusion

- Accessibility in the Built Environment and Assistive Technologies
- Disability Rights and the UN Convention on the Rights of Persons with Disabilities (CRPD)
- The Rights of Persons with Disabilities (RPwD) Act, 2016.
- National Education Policy 2020 (NEP 2020)

Suggested Reading:

1. Dell Orto, A. E., & Power, P. W. (2007). The psychological & social impact of illness and disability. Springer.
2. Hilton, A., & Ringlaben, R. (1998). Best and Promising Practices in Developmental Disabilities. Austin, TX: PRO-ED.
3. National Education Policy 2020, Government of India, Ministry of Education.
4. Panda, K. C. (1999). Education of exceptional children. Vikas Publishing House, New Delhi.
5. Schwean, V. L., & Saklofske, D. H. (Eds.). (1999). Handbook of psychosocial characteristics of exceptional children. Springer Science & Business Media.
6. The Rights of Persons with Disabilities (RPwD) Act, 2016.

References:

1. Ghai, A. (2018). Disability in South Asia: knowledge and experience. Sage.
2. Hegarty, S., & Alur, M. (Eds.). (2002). Education & children with special needs: From segregation to inclusion. Sage



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

3. Madhavan, T., Kalyan, M., Naidu, S., Peshawaria, R., & Narayan, J. (1989). Mental
4. retardation: a manual for psychologists. Secunderabad: National Institute for the Mentally
5. Handicapped.
6. World Health Organization. Disability. <https://www.who.int/health-topics/disability>



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

CourseCode: BCO214 Course Type: SEC Credits: 3	Course Title Academic Writing
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Course Objectives:

- To help the student build their argument in their academic writing
- To enable the student to acquire the ability to use both descriptive and critical rhetorical functions in their academic writing
- To enhance the ability of the student to legitimately borrow ideas from other scholars with appropriate discipline-specific citation practices and articulate their own voice while reviewing others 'works

Learning Outcomes:

- By the end of the course the student
- will have acquired the ability to use both descriptive and critical rhetorical functions in their academic writing.
 - Will have enhanced their ability to integrate material from a range of sources.
 - Will be able to develop their argument in their academic writing.

Course Outline:

Unit- I

- **Rhetorical Functions in Academic Writing**
- Introduction
- Defining terms and ideas
- Describing
- Comparing and contrasting
- Classifying
- Explaining causes and effects

Moving from Description to Analysis

- Description vs. Analysis
- Analysis vs. Synthesis
- Process of analyzing information
- Strategies of organizing information

Developing Arguments

Unit-II

Developing Paragraphs in Academic Writing

- Elements of an academic paragraph: MEAL
- Main idea (Leadin)
- Evidence
- Analysis
- Leadout
- Functions of topic stage
- Functions of body stage



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Functions of conclusion

Unit-III

Information Structure

- Theme–Rheme/Given–New/Topic–Comment
- Elements that constitute themes
- Information packaging patterns
- Linear theme
- Zigzag theme
- Multiple themes

Source:

Evaluating different sources

Source use strategies

Paraphrasing

Summarising

Direct quoting

Functions of citation

Use of reporting verbs

Finding one's voice

References:

1. Gillett, A., Angela, H., and Mary Martala. Inside Track: Successful Academic Writing. Essex: Pearson Education Limited, 2009.
2. Murray and Geraldine Hughes. Writing up your University Assignments and Research Projects: A Practical Handbook. New York: Open University Press, 2008.
3. Swales, J. M., and C. B. Feak. Academic Writing for Graduate Students: A Course for Non-native Speakers of English. Ann Arbor: University of Michigan Press, 1994.
4. Yakhontova, T. English Academic Writing for Students and Researchers. Lviv: PAIS, 2003.
5. Wallwork. English for Academic Research: Writing Exercises. New York: Springer, 2013.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO 215	Course Title Ecology and Environment
Course Type: VAC	
No. of Credits: 2	

Course Objectives:

- To introduce the multidisciplinary nature of environment and its constituents.
- To sensitize on environment related issues and its conservation

Learning Outcomes:

- Gain insights into various environmental initiatives and related legislations.
- Disseminate about the significance of environment management and conservation.

Course Outline:

UNIT- I

Ecology and Ecosystem

- Environment.
- Biosphere.
- Ecology.
- Ecosystem.
- Biodiversity: Hot Spots, Causes and Effects of Loss of Biodiversity.
- Biodiversity Conservation and Species-Based Conservation Programmes (Project Tiger, Project Elephant, Project Snow Leopard and others).

UNIT- II

Pollution, Degradation and Conservation

- Meaning and Types of Pollution (Land, Air and Water Pollution).
- Land Degradation, Desertification and Sustainable Land Management (SLM).
- Environmental Governance: Institutional bodies, Legislations and Conventions (National and International).

Suggested Reading:

1. Bhargava.; Olson, Keith; Rajaram, V.; Tiede, Lynn (2019). Ecology and environment. Chapman and Hall/CRC.
2. Anubha Kaushik (2010). Basics of environment and ecology. New Age International Ltd.

References:

1. Vesilind, P. A., Peirce, J. J., & Weiner, R. F. (2013). Environmental pollution and control. Elsevier.
2. Alberts, R. C., Retief, F. P., Cilliers, D. P., Roos, C., & Hauptfleisch, M. (2021). Environmental impact assessment (EIA) effectiveness in protected areas. Impact Assessment and Project Appraisal, 39(4), 290–303.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

SEMESTER-III

Course Code: BCO301	Course Title
Major/Minor: Major	
Number of credits: 04	Business Laws

Learning Objectives:

- Acquaint the students with basics of Contracts and legality of transactions
- Make the students to learn the gist of insolvency and bankruptcy code
- Inculcate application-oriented learning

Learning Outcomes:

- Awareness of the legal aspects of the business transactions and assist in drafting business
- Ability to apply provisions of Information Technology Act 2000
- Ability to apply provisions of IPR
- Ability to interpret the Sale of Goods Act, including implied conditions and warranties.
- Ability to understand the consequences of Consumer Protection act

Course Outline:

Unit-I: Introduction: Development of Business Law Indian Contract Act 1872- Agreement and contract Essentials of a valid contract including Consensus ad idem, Free consent - Offer and Acceptance Essentials of valid offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrines of "Stranger to a contract" and "No consideration- No contract" and exceptions - Capacity to contract - agreements with Minors, unsound mind and insolvent

Unit-II: Legality of Object and Discharge of Contract: Legality of Object, difference between illegal contracts and void agreements. Illegal object, collateral contracts and Consideration Agreements Expressly Declared Void - Wagering Agreements - Contingent Contracts - Indemnity and Guarantee Contracts Quasi Contracts, Discharge of Contract: Modes of Discharge Performance of Contracts Breach of Contract - Remedies for Breach.

Unit-III: Sale of Goods Act 1930 and Consumer Protection Act 1986: Contract of Sale: Essentials of Valid Sale Sale and Agreement to Sell Definition and Types of Goods Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership Sale by Non- Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller. Conditions and Warranties. Consumer Protection Act: Definitions of Consumer Person Goods Service –Consumer and National Commission - Procedure to Lodge a Complaint for Redressal - Appeals.

Unit IV: Insolvency and Bankruptcy Code (IBC) 2016: Insolvency and Bankruptcy Code: Introduction - Aims - Who facilitates the insolvency resolution under the Code? - Time frame for completion of the exercise under the code Personal guarantee corporate insolvency resolution-liquidation process - Fast track insolvency resolution process. Dispute Unfair Trade Practice Restrictive Trade Practice Defect Deficiency Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal - Appeals.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit-V: Information Technology Act 2000 and Intellectual Property Rights: Information Technology Act: Objectives Digital Signature Electronic Governance - Penalties and Adjudication. Cyber security and related concepts. Intellectual Property Rights: Meaning and objectives. Trade Marks: Definition Procedure for Registration of Trade Marks Patents: Definition - Kinds of Patents-Transfer of the Patent Rights-Rights of the Patents-Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyrights of a Owner-Terms of Copy Right-Copy Rights Infringement.

Suggested Reading:

1. Bansal, P.N. Business Law Tax Masa Publications
2. Gary. K.C. & Chawla, R.C. Business Law Kalyani Publishen.
3. Gulshan, S.S. & Kapoor, GK Business Law including Company Law: New Age
4. Kapoor, N.D. Business Law
5. Kuchal MC. & Kuschal, Vivek Business Law: Vikas Publishing House
6. Mattur, Business Law. McGraw Hill Education.
7. Pillai R.S.N. and Bagavathi, Business Law: 5. Chand & Co.
8. Sheth, Tejpal. Business Law: Pearson Education
9. Tulsian, P.C. & Tulsian, Bharat. Business Law: McGraw Hill Education



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO302	Course Title
Major/Minor: Major	
Number of credits: 04	
Income Tax	

Learning Objectives:

The objective of this paper is to:

- Make the student to gain knowledge about the direct tax laws in force for the relevant previous year. Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses.

Learning Outcomes:

On successful completion of the course, the student will be able to understand the latest provisions of income tax, rates of taxes etc as applicable for the Assessment year.

- Understand the basis of Charge of income tax based on residential status of assesses. Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income. Compute taxable income under different heads of income.
- Compute total taxable income of different assesses. Work as tax consultant, audit assistant and other supporting services

Course Outline:

Unit I: Income Tax Act, 1961 – An Overview: Background, Important definitions, Determination of Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year, Agricultural Income, Incomes which do not form part of total Income.

Unit II: Computation of Income under the head Salaries: Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites–Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Incomes exempt from Tax and not includible in ‘Salary’, Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers’ contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances, Practical Case Studies. Income from house property: Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let-out House Property, Self-Occupied Property, Practical Case Studies.

Unit III: Income from Profits and Gains from Business and Profession: Profits and Gains from Business and Profession: Business and Profession – An overview, Chargeability, Profits and Losses of Speculation Business, Deductions Allowable, Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation, Practical Case Studies.

Unit IV: Capital Gains and income from other sources: Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer, Practical Case Studies; Taxation of Dividend u/s



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions, Practical Case Studies.

Unit V: Computation of total income of different assesses: Gross Total Income, Deductions under section 80, clubbing of income, setoff and carry-forward of losses, computation of total Income assessment of Individuals, HUFs, Firms, including LLPs, AOP's and Trusts.

Suggested Reading:

1. Manoharan, T. N. Students Handbook on Income Tax Law, Snow White Publications
2. Mehrotra, H. C. Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
3. Narang and Gaur. Income Tax. Himalaya Publishing House.
4. Prasad, B. Direct Taxes -Law and Practices. Wishwa Prakashana
5. Singhanian Vinod K. and Singhanian, Kapil. Direct Tax Planning and Management, Taxman.
6. Singhanian, Vinod, K. Direct Taxes - Law and Practices. Taxman.
7. Srinivas, E. A. Corporate Tax Planning. Tata Mc Graw Hill
8. Income tax Act, 1961 as amended till date.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO303	Course Title Quantitative Techniques for Business Decisions
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

The course aims to:

- Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making in business.
- Emphasize on the application of the concepts learnt to various managerial situations.

Learning Outcomes:

At the end of the course students should be able to:

- Understand the basics of statistics and its applications.
- Summarize data sets using Descriptive statistics.
- Analyse the relationship between two variables of various managerial situations .
- Interpret Correlation and Regression
- Understand applications of Time Series and Index Numbers
- Analyse managerial decision problems using Probability

Course Outline:

Unit-I: Introduction to Statistics: Statistics - Meaning, Definition, Scope of Statistics: In Industry, Economics, and Management. Meaning of primary and secondary data - Qualitative and Quantitative data - Discrete and Continuous variables- Frequency and Frequency Distribution. Sampling Techniques: Need and meaning, Definitions of Population, Sample, Sampling, Advantages of Sampling over Census method, Methods of Sampling- Random & Non-Random sampling. Measures of Central Tendency: Concept of Central Tendency- Requirements of good statistical average- Arithmetic Mean, Geometric Mean, Harmonic Mean – Weighted Average. Positional Averages: Median and Mode, Partition values (Quartiles and Deciles, Percentile), Empirical relation between Mean, Median and Mode- Merits and Demerits of Mean, Median and Mode. Exercises on Analysis and Interpretation of Measures of Central Tendency.

Unit-II: Measures of Dispersion: Concept of Dispersion, Requirements of good measures of dispersion. - Absolute and Relative measures of dispersion. Range, Quartile Deviation (Q.D.) Mean Deviation (M.D.) Standard Deviation (S.D.) and Variance: Combined S.D. for two groups, Coefficient of Variation (C.V.): Definition and Its Uses -Merits and Demerits of Q.D., M.D. and S.D – Measures of Skewness – Karl Pearson and Bowley’s coefficients of Skewness. Exercises on Analysis and Interpretation of Dispersion Measures.

Unit-III: Analysis of Bi-variate data: Correlation-Concept and Types of correlation-Methods of studying correlation, Scatter Diagram, Karl Pearson’s correlation coefficient, Spearman ‘s rank correlation coefficient, Coefficient of Determination. Regression: Concept of regression, Lines of regression, Regression Coefficients, Relation between correlation coefficient and regression coefficients. Exercises on Analysis and Interpretation of Correlation and Regression.

Unit-IV: Analysis of Time Series: Definition and Uses of Time Series, Components of time



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

series, Methods of determination of Trend and Seasonal Variations. Index Numbers: Need and

meaning of Index Numbers, Price, Quantity and Value based index numbers, - Simple and Weighted index numbers, Fisher's Ideal index numbers. Tests Of adequacy of index numbers. Exercises on Index Numbers.

Unit V: Probability and Baye's theorem: Probability Concepts: Experiment, Event, Mutually Exclusive, Collectively Exhaustive and Equally likely- Sample Space, Simple & Compound Events, Approaches to Probability Classical definition of Probability- Empirical approach, Subjective approach and Axiomatic Approach – Counting Rules: Permutations and combinations. Theorems of Probability – Addition, Multiplication, Conditional, Joint and Marginal Probability and Baye's Theorems of Probability. Exercises on probability.

Suggested Reading:

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Gupta S.P. and Archana Gupta. Elementary Statistics. Sultan Chand and Sons, New Delhi.
3. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
4. Richard Levin and David S. Rubin. Statistics for Management, Prentice Hall of India, New Delhi.
5. Sharma, J. K. Business Statistics. Pearson Education.
6. Spiegel, M.R. Theory and Problems of Statistics.
7. Thukral, J. K. Mathematics for Business Studies. Mayur Publications
8. Vohra, N. D. Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
9. Schaum's Outlines Series. McGraw Hill Publishing Co.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO311	Course Title
Major/Minor: Minor	
Number of credits: 04	
Basics of Income Tax	

Learning Objectives:

The objective of this paper is to:

- Make the student to gain knowledge about the direct tax laws in force for the relevant previous year. Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses.

Learning Outcomes:

On successful completion of the course, the student will be able to Understand the latest provisions of income tax, rates of tax, cess etc as applicable for the Assessment year.

- Understand the basis of Charge of income tax based on residential status of assesses. Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income. Compute taxable income under different heads of income.
- Compute total taxable income of different assesses.

Course Outline:

Unit I: Income Tax: Important definitions in the Income-tax Act, 1961; Basis of charge; Rates of taxes applicable for different types of assesses; Concepts of previous year and assessment year; Residential status and scope of total income; Income deemed to be received /deemed to accrue or arise in India; Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts); Income, Gross Total Income and Tax liability and Agricultural Income. Residential status and Incidence of tax .

Unit II: Computation of Income under Various Heads: Heads of income and the provisions governing computation of income under different heads; Income of other persons included in assesses total income; Aggregation of income; Set-off and Carry forward of losses; Exercises.

Unit III: Computation of Taxable Income under Various Heads: Exempted Income (Sec. 10), Income from Salaries(Sec. 15 to Sec. 17 and relevant Sections): Basic charge, Tax treatment of different forms of salary, allowances, perquisites, valuation of perquisites, Profits in lieu of Salary, Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44), Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57), Deductions from Gross Total Income (80C to 80U), Set off and Carry forward of losses, Clubbing of Income and Deemed Income; Exercises.

Unit IV: Computation of Total Income and Tax Liability of Individuals: Provisions concerning deductions allowed and tax deducted at source; Provisions regarding filing of return of income, Payment of Tax, Refunds, Revisions, etc: Exercises.

Unit V: Computation of Total Income and Tax Liability of Firms: Conditions of assessment as firm, computation of book profit, Deductions from gross total income, Minimum alternate tax provisions, computation of incomes of partners, assessment of limited liability partnership; Exercises.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. Manoharan, T. N. Students Handbook on Income Tax Law, Snow White Publications
2. Mehrotra, H. C. Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
3. Narang and Gaur. Income Tax. Himalaya Publishing House.
4. Prasad, B. Direct Taxes -Law and Practices. Wishwa Prakashana
5. Singhanian Vinod K. and Singhanian, Kapil. Direct Tax Planning and Management, Taxman.
6. Singhanian, Vinod, K. Direct Taxes - Law and Practices. Taxman.
7. Srinivas, E. A. Corporate Tax Planning. Tata Mc Graw Hill
8. Income tax Act, 1961 as amended till date.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO314	Course Title
Major/Minor: SEC	
Number of credits: 04	
IT Skills and AI	

Course Objectives:

- To understand and explain the fundamental concepts and applications of artificial intelligence.
- To apply problem-solving and critical thinking skills effectively

Learning Outcomes:

After completion of the course student will be able to

- Demonstrate proficiency in basic computer skills for everyday use.
- Create and format documents using word processing software.
- Solve practical problems in various domains.

Course Outline:

UNIT I:

Knowing Computer:

- Components of Computer System- Input / Output Devices- CPU- Memory Devices
- Concepts of Hardware and Software
- Applications of Computer
- Concept of Computing- Data and Information – Number Conversions

Understanding Word Processing:

- Opening and Closing of Documents
- Text Creation and Manipulation
- Formatting of Text- Spell Check, Language Setting and Thesaurus; Printing of Word Document
- Table Handling.

UNIT II:

Artificial Intelligence:

- AI Problems
- Foundation of AI and History of AI Intelligent Agents
- Agents and Environments

UNIT III:

Searching Strategies:

- Uniformed Search Strategies
- Heuristic Search Algorithms
- Problem Reduction
- Game Playing- Problem in Game Playing
- Alpha-Beta Pruning-Evaluation Functions.

UNIT IV

Expert Systems

- Structure & Problem Areas
- Success Factors
- Types of Expert Systems.

Suggested Reading:



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

- Reema Thereja , “Fundamentals of Computers”, Oxford University Press, 2nd Edition,2019
- S.Russell and P.Norvig,“Artificial Intelligence :A Modern Approach,”Prentice Hall, 4th Edition 2022.
- M.TimJones,“Artificial Intelligence: ASystems Approach (ComputerScience)”, Jones and Bartlett Publishers, Inc.; 1st Edition,2008.

References:

- V.Rajaraman, “Fundamentals of Computers”, PHI Learning ,2014
- E .Balaguru Swamy, “Fundamentals of Computers”, McGraw Hill Education, 2009
- Lavika Goel, “Artificial Intelligence: Concept and Applications” ,Willy ,2021
- Nils J.Nilsson,“The Quest for Artificial Intelligence”, Cambridge University Press, 2009.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

SEMESTER- IV

Course Code: BCO401	Course Title Corporate Accounting
Major/Minor: Major	
Number of credits: 04	

Learning Objectives: The course aims to:

- Help the students to acquire the conceptual knowledge of the Corporate Accounting and to learn the techniques of preparing the Financial Statements.
- Make the students Practically sound in marinating accounting of Corporate World

Learning Outcomes:

- Ability to understand the Issue, forfeiture, Reissue of Shares – Debenture Issue and Redemption
- Ability to prepare final Accounts with important adjustments at the end of the year as per Company Law
- Ability to account for the Profits Prior to Incorporation
- To know the process and accounting of External Reconstruction
- To understand the process and accounting procedure involved in Amalgamation, Absorption and Reconstruction

Course Outline:

Unit I: Accounting for Share Capital: Features and types of companies Share and share capital: nature and types. Accounting for share capital: issue and allotment of equity and preferences shares. Public subscription of shares – over subscription and under subscription of shares; issued at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash. Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity. Accounting treatment of forfeiture and reissue of shares.

Unit II: Disclosure of share capital in the Balance Sheet of a company. Accounting for Debentures Accounting for Debentures: Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash; Issue of debentures with terms of redemption; debentures as collateral security-concept, interest on debentures. Writing off discount / loss on issue of debentures. Note: Discount or loss on issue of debentures to be written off in the year debentures are allotted from Security Premium Reserve (if it exists) and then from Statement of Profit and Loss as Financial Cost (AS 16)19

Unit III: Final Accounts of Companies: Meaning, Nature, Uses and importance of financial Statement. Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013). Preparation of Statement of Profit and Loss and Balance Sheet of Corporate Entities and Disposal of Company Profits.

Unit IV: Cash flow statement. Notes on Accounts. Note: Previous years' Proposed Dividend to be given effect, as prescribed in AS-4, Events occurring after the Balance Sheet date. Current years' Proposed Dividend will be accounted for in the next year after it is declared by the shareholders.

Cash Flow Statement: Meaning, objectives Benefits, Cash and Cash Equivalent, Classification



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

of Activities and preparation (as per AS 3 (Revised) (Indirect Method only). Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax. Bank overdraft and cash credit to be treated as short term borrowings. Current Investments to be taken as Marketable securities unless otherwise specified.

UNIT V: Treatment of Profits Prior to Incorporation: Introduction to the process on incorporation of the company- Accounting of Income and Expenses during pre and post Incorporation period- Basis of allocation and apportionment of Income and Expenses for pre and post incorporation period.

Suggested Readings:

1. Gupta R.L. Radhaswamy. Advanced Account. Sultan Chand and Sons.
2. Jain S.P. and Narang, K.L. Corporate Accounting, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.
4. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper, New Delhi.
5. Sehgal, Ashok. Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 20
6. Shukla, M.C. Grewal, T.S. and Gupta, S.C. Advanced Accounts, Vol.11, S. Chand & Co, New Delhi.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO402	Course Title
Major/Minor: Major	
Number of credits: 04	
Cost Accounting	

Learning Objectives:

The course aims to:

- Provide basic knowledge about cost concepts, preparation of cost sheet and ascertainment of cost of a product or service by using cost accounting methods.
- Explain the basic cost concepts, types of costing methods and techniques

Learning Outcomes:

After learning this course students should be able to:

- Able to have a clear knowledge about cost concepts, cost elements, methods and techniques of costing
- Understand the elements of material control, Inventory control and Labour cost control.
- Know the payroll system and procedures, types of wages payment and incentive methods and effect of labour turnover on production
- Know the classification of overheads and accounting of control of manufacturing, administrative and selling & distribution overheads.
- Prepare a Cost Sheet for Single Output/Unit Costing
- Ascertain costs in Job Costing, Batch Costing, Contract Costing Process Costing and Service Costing

Course Outline:

Unit-I: Introduction: Meaning and Definition: Cost – Costing – Cost Accounting – Cost Accountancy – Objectives of Cost Accounting – Scope of Cost Accounting – Differences between Cost Accounting and Financial Accounting – Functions of Cost Accountant – Users

of Cost Accounting – Essentials of a Good Cost Accounting System – Installation of Costing System – Cost Objects – Responsibility Centers – Advantages and Limitations of Cost Accounting – Classification of Costs – Methods of Costing – Techniques of Costing – Meaning of Cost Standards (Concepts and Theory only).

Unit-II: Material & Labor Cost: Introduction – Material Control - Elements of Material Control – Materials Procurement Procedure – Valuation of Material Receipts – Material Storage and Records – Techniques of Fixing Level of Stock: Re-order Stock Level – Re-order Quantity – Minimum Stock Level – Maximum Stock Level – Average Inventory Level – Danger Level – Buffer Stock – Techniques of Inventory Control: ABC Analysis – FSN – HML – VED – JIT – Stock taking and Perpetual Inventory Control – Valuation of Material Issues: Cost Price Methods – Average Price Methods – Market Price Methods – Notional Price Methods

Employee Cost - Employee Cost – Employee Cost Control – Attendance and Payroll Procedures: Payroll Procedure – Idle Time – Overtime – Labor Utilization - Systems of Wage Payment and Incentives: Time Based – Output Based – Premium Bonus Methods – Absorption of Wages – Efficiency Rating Procedures – Employee Turnover: Meaning – Causes – Effects. (Including problems)

Unit-III: Overheads: Introduction – Classification of Overheads – Accounting and Control of Manufacturing Overheads – Steps for distribution of overheads – Methods of absorbing



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

overheads to various products or Jobs – Types of Overheads Rates – Treatment of Under / Over Absorbed Overheads – Accounting and Control of Administrative Overheads – Accounting and Control of Selling & Distribution Overheads – (including problems)

Unit-IV: Cost Sheet: Introduction – Functional Classification of Elements of Cost – Cost Heads in Cost Sheet: Prime Cost – Cost of Production – Cost of Goods Sold – Cost of Sales – Cost Sheet: Preparation and Presentation of Cost Information – Advantages of Cost Sheet – Methods of Costing - Single Output Cost; Unit Costing.(Including illustrative problems)

Unit V: Methods of Costing: Job costing, Batch costing, Contract Costing, Process Costing and Service costing (Including illustrative problems on each method of costing)

Suggested Readings:

1. Banerjee, B. Cost Accounting: Theory and Practice: Prentice Hall of India.
2. Horngren, Charles. Cost Accounting: Pearson Education.
3. Jain and Narang. Cost Accounting: Kalyani Publishers.
4. Jawaharlal, Cost Accounting: Tata Mc Graw Hill.
5. Kishore, Ravi M. Cost Accounting. Tax Mann Publications.
6. Srihari, Krishna Rao, Cost Accounting: Himalaya Publishing House.
7. Tulsian. Introduction to Cost Accounting, S. Chand & Co. 8. Yogeshweran, G. Cost Accounting. P.B. Publications.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO403	Course Title
Major/Minor: Major	
Number of credits: 04	
Financial Management	

Learning objectives:

- Applying Time Value of Money Concepts: Students should master the principles of time value of money and be able to apply them in various financial decision-making contexts, such as capital budgeting, investment appraisal, and valuation of financial assets.
- Students should understand the relationship between risk and return in financial markets. They should be able to assess the risk profile of different financial assets and investment opportunities, and make informed decisions regarding portfolio management, diversification, and asset allocation strategies to optimize risk-adjusted returns.

Learning Outcomes:

On completion of this course, students will be able to:

- To compare and contrast various financial goals.
- To gain insights on theories of capital structure.
- To examine the relevance of capital budgeting techniques.
- To evaluate the significance of working capital management and dividend decisions in finance

Course Outline:

Unit-I: Introduction to Financial Management: Nature, Scope and Objectives of Financial Management, Financial Goal: Profit Maximization vs. Wealth Maximization, Emerging Role of Financial Managers, Time Value of Money, Risk and Return Analysis; Cost of Capital: Measurement of Cost of Capital: Cost of Specific Source of Finance and Weighted Average Cost of Capital, Capital Asset Pricing Model (CAPM).

Unit-II: Capital Structure and Leverage Capital Structure Theories: Net-Income, Net-Operating Income, Traditional and Modigliani-Miller Approach, Trade-off Theory, Agency Theory, Pecking-Order Theory, Signaling theory and Effect of Information Asymmetry on Capital Structure, Determinants of capital structure, Theories of Capitalization, Leverage: Concepts and Nature of Leverages, Financial, Operating and Combined Leverage, Analyses of Alternative Financial Plan (EBIT-EPS Analysis): Indifference Point, Leverage and its effect of profitability.

Unit-III: Capital Budgeting Decisions: Objectives and Process of Capital Budgeting, Capital Rationing, Traditional and Discounted Cash Flow Techniques: Pay-Back Period, Accounting Rate of return, Net Present Value, Internal Rate of Return, Profitability Index Risk and Uncertainty Techniques of Capital Budgeting: Risk-Adjusted Discount Rate method, Certainty Equivalent, Sensitivity Analysis, Probability Distribution and Statistical Method, Break-Even Analysis, Scenario Analysis, Decision Tree Analysis.

Computer Lab Work: Financial Analysis through Excel: Future Value (FV), FVSCHEDULE, Present Value (PV), Net Present Value (NPV), Payment (PMT), Principal per Month (PPMT), Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Extended Internal Rate of Return (XIRR), Number of Periods (NPER), Interest Rate (RATE), Effective Annual



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Interest Rate (EFFECT), Nominal Annual Interest Rate (NOMINAL), Straight-line Depreciation (SLN), Depreciation of an Asset (DB).

Unit-IV: Working Capital Management and Dividend Decision: Working Capital - Concept and Classification, Computation of Working Capital Cycle and Estimation of Working Capital Requirement, Financing of working capital and norms of bank finance, and various committee reports on bank finance. Working Capital policies related to Inventory, Receivables, Payables and Cash Management.

Dividend Decision and Valuation of firm: Walter Model, Gordon Model, MM Model, Residual Model, Dividend Discount Model and Linter Model, Factors Affecting Dividend Policies, Corporate Dividend Behavior, Latest development in the field of subject.

Unit-V: Corporate Restructuring: Corporate Mergers and acquisitions and take-overs-Types of Mergers, motives for mergers, Principles of corporate governance.

Suggested Reading:

1. Titman S., Keown A.J. & Martin J.D. (2019) Financial Management: Principles and Applications (13thEd.). Pearson Education.
2. Berk J., Harford J. & Marzo P.D. (2019). Fundamentals of Corporate Finance (3rdEd.). Pearson Education.
3. Periasamy P. (2017). Financial, Cost and Management Accounting (7thEd.). Himalaya Publishing House.
4. Ramanathan S. (2014). Accounting for Management (4thEd.). Oxford University Press.
5. Shah P. (2015). Management Accounting (2ndEd.). Oxford University Press.
6. Financial management –V.K.Bhalla ,S.Chand
7. Fundamentals of Financial Management, Chandra Bose D, PHI



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO411	Course Title
Major/Minor: Minor	
Number of credits: 04	
Retail Management	

Learning Objectives:

- To stipulate student's interest in retailing by capturing the exciting, challenging and rewarding opportunities facing both retailer and firms.
- To enable the student, understand dynamics of retail business environment for effective strategy decision making.

Learning Outcome

- Students are equipped with the knowledge of basics of Retail industry and its services

Course Outline:

Unit I: Introduction to Retailing and Types of Retail Formats: Economic and Social Significance Structure and Distribution – Opportunities – Characteristics - Food and Non-Food Retailing - General Merchandise Retailing - Service Retailing - Types of Ownership - Retail Channels and Benefits - Challenges of Effective Multichannel Retailing.

Unit II: Financial Strategy and Merchandise Management: Strategic Profit Model - Setting and Measuring Performance - Opportunities and Retail Strategy - Forecasting Sales - Developing an Assortment Plan - Inventory Levels - Setting Product Availability Levels - Establishing Control System for Managing Inventory - Allocating Merchandise - Analysing Merchandise Management.

Unit III: Retail Pricing and Retail Communication Mix: Pricing Strategies – considerations in setting retail prices – pricing techniques for increasing sales and profits – using communication programs to develop and build customer loyalty – methods of communicating with customers – planning the retail communication program – The Indian Retailscape.

Unit IV: Retail Services: Understanding Customer Service, meaning and scope of retail services - Characteristics and Classification – Approaches - Various Customer Service that a retailer can offer - Retail Service Mix -Importance of service in retail, Reasons for the growth of retail service sector; recent trends in services sector in the Indian economy.

Unit V: Service Quality Management: (GAP model, SERVQUAL); Total Quality Services Marketing - Services failures and recovery strategies. Emerging trends in Retail Business - Emerging opportunities.

Suggested readings:

1. "Retail Management: A Strategic Approach" by Barry Berman and Joel R. Evans - Pearson Education
2. "Retailing Management" by Michael Levy and Barton A. Weitz - McGraw-Hill Education
3. "Strategic Retail Management: Text and International Cases" by Joachim Zentes, Dirk Morschett, and Hanna Schramm-Klein - Springer
4. "Retailing Management" by David Gilbert - Wiley
5. "Retailing Management" by Swapna Pradhan - Cengage Learning



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

6. "Retailing Management" by Ronald D. Michman, Edward M. Mazze, and Alan J. Greco - Cengage Learning
7. Retailing Management by Levy M., Weitz B. A. & Ajay P., (2009), Tata McGraw Hill.
8. References Integrated Retail Management, Ogden J.R. and Ogden D. T., Biztantra.
9. Managing Retailing by Kumar S.P. and Prasad U.D. (2007), Oxford University Press.
10. Retailing Management: Text and Cases by Swapna Pradhan, Tata McGraw hill Education.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO412 Core/ Elective: CCC-I No. of Credits: 4	Course Title Building Mathematical Ability and Financial Literacy
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Course Objectives:

- Introduce fundamental mathematics and finance concepts to undergraduates.
- Develop proficiency in mathematical operations, logical reasoning, and financial instrument understanding.

Learning Outcomes:

- Apply fundamental mathematical concepts and logical reasoning to problem-solving.
- Demonstrate competency in handling financial instruments and analyzing data for informed decision-making.

Course Outline:

Unit I: Mathematics Fundamentals

Basic set theory - Permutations and combinations - Introduction to mathematical logic: propositions - truth values - logical connectives – tautology – contradiction - logical equivalences - conditional statements.

Unit II: Financial Mathematics

Cost price - selling price - profit, and loss - Simple interest - compound interest (reducing balance and flat rate) - Introduction to stocks and shares - Housing loans – insurance - equated monthly instalments (EMI) calculation - Basic income tax calculations.

Unit III: Statistical Analysis

Sources of data: primary and secondary - Types of data and graphical representation Measures of central tendency: mean – median - mode - Measures of dispersion: rangevariance - standard deviation - coefficient of variation - Bivariate data analysis: scatter plot, correlation coefficient, and simple linear regression.

Unit IV: Financial Literacy

Definition and functions of money - Role of banks - credit creation, and usage of debit and credit cards - Functions of central banks - with a focus on the Reserve Bank of Indian Monetary policy tools: bank rate policy - cash reserve ratio - open market operations, statutory liquidity ratio - repo rate - reverse repo rate - selective credit control.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. J. Medhi, "Statistical Methods: An Introductory Text," Wiley Eastern Ltd. (latest edition).
2. "Building Mathematical Ability," Foundation Course, University of Delhi, S. Chand Publications.
3. M.K. Lewis and P.D., "Monetary Economics," Oxford University Press, New York, 2000.

References:

1. C. Rangarajan, "Indian Economy: Essays in Money and Finance," 1999.
2. B. Brahmaiah and P. Subbarao, "Financial Futures and Options," Himalaya Publishing House, Mumbai, 1998.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO413 Course Type: VAC No. of Credits: 2	Course Title Climate Change
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Objectives:

- To understand the causes and impacts of climate change.
- To orient on climate change management and best practices in achieving sustainable development at local, regional and global level.

Learning Outcomes:

- Sensitivity towards climate change and its adverse effects.
- Appreciate the efforts of world community towards climate change management.

Course Outline:

Unit-I

Introduction

- Climate Change: Causes and Impacts.
- Green House Gases.
- Global Warming.
- Ecological and Carbon Footprint.

Unit-II

Climate Change Management and Environment

- Climate Change: Summits, Conferences and Organizations.
- Environment Schemes and Environmental Mission in India.
- Environmental Impact Assessment (EIA).
- Sustainable Development and Best Practices.

Suggested Readings:

1. Wei-Yin Chen, Toshio Suzuki, Maximilian Lackner (eds.) (2017). Handbook of climate change mitigation and adaptation. Springer International Publishing.

References:

2. East-West Centre. (2021). Global Climate Change: Causes and Indicators. In Climate Change: in the Commonwealth of the Northern Mariana Islands (pp. 11–13). East-West Centre.
3. Gillespie, A. (2006). I. Basics. In Climate Change, Ozone Depletion and Air Pollution (pp. 1-17). Brill Nijhoff.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

SEMESTER-V

Course Code: BCO501	Course Title
Major/Minor: Major	
Number of credits: 04	Advanced Corporate Accounting

Course Objectives: This course aims to

- Provide students with knowledge on Corporate Accounting provisions and practice.
- Develop knowledge and skill of corporate accounting.
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Learning Outcomes:

Upon the completion of this qualification, the student should be able to demonstrate:

- Knowledge on Corporate Accounting provisions and practice.
- Knowledge and skill of corporate accounting

Course Outline:

Unit I: Internal Reconstruction, External Reconstruction & Amalgamation & Absorption: Process and presentation of accounts in External Reconstruction - Amalgamation of companies - Meaning -features - Purchase Consideration - methods (lump sum payment method, net asset method, intrinsic value of share method - Absorption Process and Accounting entries - practical problems in all three situations.

Unit II: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary Company, Holding Company Accounts with its only one Subsidiary Company, Consolidated Balance Sheet, Pre-acquisition and Post-acquisition of Profit, Inter-company Debts, Bills and Debentures, Cost of Control, Minority Interest, Practical Problems

Unit III: Liquidation of a Company: Legal provisions; Over-riding preferential payments Statement of Affairs and Deficiency/Surplus Account, Liquidator's Final Statement of Account.

Unit IV: Banking Company Accounts: General Information relating to book keeping system, Books section, Ledger section, Registers' section, Slip-system of ledger posting, Legal requirements affecting final accounts, Specimen form of accounting policies; preparation of profit and loss account, Asset classification, Income from non-performing assets, Preparation of balance sheet.

Unit V: Insurance Company Accounts: Commercial and legal background of Insurance business, Contracts of insurance, books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts of life insurance business, Types of policies, Annuity business, Surrender value, Paid-up policies, Life insurance fund, Valuation balance sheet, Preparation of final accounts, Revenue accounts, Accounts of general insurance business.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. Gupta, R.L. & Radhaswamy, Advanced Accountancy: Sultan Chand & Sons
2. Haneef and Mukherjee. Accountancy-I & II, Tata McGraw Hill Co
3. Jain S.P. & Narang, K.L. Accountancy-I. Kalyani Publishers.
4. Jawaharlal Lal. Financial Accounting. Himalaya Publishing House.
5. Maheshwari, S.N. & V. L. Maheshwari Advanced Accountancy-I&II. Vikas.
6. Maidasani, Dinesh Mastering Tally. Firewall Media
7. Sehgal, Deepak. Fundamentals of Financial Accounting. Tax Mann Publication
8. Shukla, and Grewal. Advanced Accountancy. S. Chand & Co, New Delhi.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO502	Course Title
Major/Minor: Major	
Number of credits: 04	
Research Methodology	

Learning Objectives:

- To create an awareness of the Process of Research, the tools and techniques of research and generation of reports.

Learning outcomes:

- Understanding Business Research Fundamentals
- Formulating Research Problems and Designing Research
- 3. Collecting and Analyzing Data
- Reporting and Presenting Research Findings

Course Outline:

UNIT 1: INTRODUCTION TO BUSINESS RESEARCH

Meaning, Characteristics and Significance of Business Research; Types of Research Exploratory, Descriptive and Causal Research; Steps in research process.

UNIT 2: PROBLEM IDENTIFICATION AND RESEARCH DESIGN

Literature Review- Process, Identification of Research Gap and Problem, Cited Reference Software- Zotero and Mendeley. Research Design Statement of the Problem, Objectives of the Study, Scope of the Study, Research Methodology Types of Data: Primary Data & Secondary Data, Sampling, Tools & Techniques of Data Analysis and Report Presentation.

UNIT 3: DATA COLLECTION

Census Method Advantages and Disadvantages, Sampling, Sampling Process, Methods of Sampling Probability and Non-probability Sampling, Determination of Sample Size, Errors in Sampling. Methods of Collecting Primary Data-Survey Method, Observation Method and Experimental Method Tools for Data Collection Questionnaire (with brief discussion on Scales of Measurement Nominal, Ordinal, Interval and Ratio), Schedule and Check-list, Preparation of Questionnaire for Attitude and Measurement using Likert Scale.

Unit 4: DATA ANALYSIS & INTERPRETATION:

Format for Data Analysis (Introduction for each question, Data for each question, Format of Table for Tabulation and Diagrammatic Representation presenting the Data, Analysis of the Data and Inference). Hypothesis Meaning, Types of Hypothesis. Formulation of Hypothesis and Identifying the applicable test; Types of Errors, Z- test, t- test, chi-square test, ANOVA and Drawing Inferences.

UNIT 5: REPORT PREPARATION AND PRESENTATION

Structure of Business Research Report - Introduction, Research Design, Profiles, Data Analysis, Findings and Conclusions, Bibliography, Annexure. Ethics in Research-Plagiarism and Tools for Plagiarism check.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Reading:

1. Bajpai, Naval. Business Research Methods. Pearson.
2. Bhandarkar, P. L. & Wilkinson, T.S. Methodology and Techniques of Social Research. Himalaya Publishing House.
3. Bryman, Alan & Emma Bell. Business Research Methods. Oxford University Press – India Edition.
4. Collis, Jill & Hussey, Roger. Business Research: A Practical Guide for Undergraduates & Postgraduates. Palgrave Macmillan – India.
5. Cooper and Pamela. Business Research Methods. Tata Mc Graw Hill.
6. Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.
7. Krishnaswamy O.R. and Ranganatham, M. Methodology of Research in Social Sciences. Himalaya Publishing House.
8. Kumar, Ranjit. Research Methodology – A Step-by-Step Guide for Beginners. Pearson Education.
9. Mohan, S. and Elangovan, R. Research Methodology in Commerce. Deep and Deep Publications Pvt Ltd., New Delhi.
10. Panneerselvam, R. Research Methodology. PHI Learning Pvt Ltd., New Delhi.
11. Sekaran, Uma. Research Methods for Business. Wiley India, New Delhi.
1. 12.Saunders. Business Research Methods. Pearson Publications.
12. Sharma, K. R. Research Methods. Atlantic Publishers, New Delhi
13. Zikmund. William G. Business Research Methods. Cengage Learning



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO503	Course Title
Major/Minor: Major	
Number of credits: 04	Modern Marketing

Learning Objectives:

- Understand the foundational concepts and theories of modern marketing.
- Analyze consumer behavior and its impact on marketing strategies.
- Apply market segmentation techniques to target specific consumer groups.
- Develop and implement digital marketing strategies across various platforms.
- Evaluate the effectiveness of marketing campaigns using analytics.
- Explore ethical considerations in marketing practices.

Learning outcomes:

- After completion of the course students will demonstrate a solid understanding of fundamental marketing concepts, theories, and practices.
- Students will be able to analyze consumer behavior, identify key factors influencing purchasing decisions, and apply this understanding to marketing strategies.
- Students will be proficient in applying market segmentation techniques to identify and target specific consumer segments effectively.
- Students will develop the skills to create and implement digital marketing strategies across various platforms, including social media, search engines, and email.
- Students will learn to utilize marketing analytics tools to measure and evaluate the effectiveness of marketing campaigns, interpret data, and make data-driven decisions for campaign optimization.

Course Outline:

Unit-I: Overview of marketing concepts-Evolution of marketing in the digital age-Importance of marketing in business- Understanding consumer psychology-Factors influencing consumer behavior-Buyer decision process- Segmentation strategies-Target market selection-Positioning in the market.

Unit-II: Search engine optimization (SEO)-Pay-per-click advertising (PPC)-Email marketing-Website optimization- Social media platforms and their demographics-Content creation and curation-Influencer marketing-Social media advertising.

Unit-III: Content marketing strategies-Brand development and management-Brand positioning-Building brand equity- Data-driven decision making-Key performance indicators (KPIs)-Tools for marketing analytics-Campaign optimization- Ethical issues in marketing-Responsible advertising practices-Consumer privacy and data protection-Corporate social responsibility

Unit-IV: Artificial Intelligence in Marketing: Understanding the role of AI in marketing automation, personalization, and predictive analytics-Voice Search and Smart Devices-Exploring the impact of voice search and smart devices on consumer behavior and marketing strategies-Augmented Reality (AR) and Virtual Reality (VR) in Marketing.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit-V: Applications of AR and VR in creating immersive brand experiences and product demonstrations-Chatbots and Conversational Marketing: Leveraging chatbots for customer service, lead generation, and personalized interactions-Video Marketing: Strategies for creating engaging video content for marketing purposes across various platforms.

Suggested reading:

1. "Marketing Management" by Philip Kotler and Kevin Lane Keller (15th edition)
2. "Marketing Management" by Philip Kotler and Kevin Lane Keller, Pearson.
3. "Consumer Behavior: Buying, Having, and Being" by Michael R. Solomon, Pearson.
4. "Marketing Analytics: Data-Driven Techniques with Microsoft Excel" by Wayne L. Winston, Wiley.
5. "Digital Marketing: Strategy, Implementation and Practice" by Dave Chaffey and Fiona Ellis-Chadwick, Pearson.
6. "Social Media Marketing: A Strategic Approach" by Melissa Barker, Donald I. Barker, and Nicholas F. Bormann, Cengage Learning.
7. "Content Inc.: How Entrepreneurs Use Content to Build Massive Audiences and Create Radically Successful Businesses" by Joe Pulizzi, McGraw-Hill Education.
8. "Building Strong Brands" by David A. Aaker, Simon & Schuster.
9. "Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die" by Eric Siegel, Wiley.
10. "Artificial Intelligence for Marketing: Practical Applications" by Jim Sterne, Wiley.
11. "Invisible Influence: The Hidden Forces that Shape Behavior" by Jonah Berger, Simon & Schuster.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO504	Course Title Fintech Services
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

- Comprehensive Understanding of Fintech Landscape: Develop a deep understanding of the Fintech ecosystem, including its definition, scope, and evolution.
- Analyze the interplay between technological advancements, regulatory frameworks, and market dynamics shaping the Fintech industry.
- Critical Thinking and Problem-Solving Skills in Financial Innovation. Apply critical thinking skills to assess the impact of Fintech innovations on traditional financial markets, institutions, and business models.

Learning Outcomes:

- Demonstrate Proficiency in Fintech Concepts and Technologies: Understand the fundamental concepts and theories underlying Fintech, including blockchain, AI, machine learning, and data analytics.
- Analyze and Evaluate Fintech Innovations and Market Trends: Critically assess the impact of Fintech innovations on traditional financial markets, institutions, and regulatory frameworks.
- Apply Fintech Solutions to Address Financial Challenges: Develop practical skills in using Fintech tools and platforms to address real-world financial challenges, such as payment processing, risk management, and investment strategies.
- Understand the ethical implications of Fintech practices, including data privacy, algorithmic bias, and consumer protection.

Course Outline:

Unit-I : Introduction to Fintech: Definition and scope of Fintech-Historical context and evolution of Fintech-Key technologies driving Fintech innovation (Block chain, AI, Big Data, etc.)-Regulatory landscape and challenges in Fintech-Financial Markets and Digital Transformation

Unit-II: Overview of traditional financial markets and institutions: Disruption caused by Fintech in various sectors (banking, insurance, investment, etc.)- Case studies of successful Fintech startups and their impact on traditional players-Trends and emerging opportunities in digital finance.

Unit-III : Fintech Infrastructure and Technologies: Core technologies underpinning Fintech services (APIs, cloud computing, cyber security, etc.)-Payment systems and digital currencies (crypto currencies, stable coins, central bank digital currencies)-Data analytics and machine learning in financial services-Robo-advisors, algorithmic trading, and automated risk management

Unit-IV: Fintech Applications and Use Cases: Peer-to-peer lending and crowd funding platforms-Mobile banking and digital wallets-Insurtech innovations and smart insurance products-Wealth management platforms and robo-advisory services- Block chain applications beyond crypto currencies (smart contracts, supply chain finance, etc.)



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit-V: Ethical, Legal, and Social Implications of Fintech: Privacy and data protection issues in Fintech-Ethical considerations in algorithmic decision-making-Regulatory frameworks and compliance requirements for Fintech Startups-Financial inclusion and accessibility challenges in digital finance-Future trends and potential societal impacts of Fintech advancements.

Suggested reading:

1. "Fintech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi (Wiley).
2. "The Business Blockchain: Promise, Practice, and Application of the Next Internet Technology" by William Mougayar (Wiley)
3. "FinTech For Dummies" by Nadia Manzoor and Rob Carver (For Dummies)
4. "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher (Apress)
5. "Digital Bank: Strategies to Launch or Become a Digital Bank" by Chris Skinner (Wiley)
6. "Fintech: The Beginners Guide to Financial Technology" by Jacob William (CreateSpace Independent Publishing Platform)
7. "Financial Technology (FinTech) and Disruptions in Financial Ecosystem: A Framework for Emerging Markets" by Prasanna R. Kalahasti (IGI Global)
8. "FinTech Revolution: Universal Inclusion in the New Financial Ecosystem" by Sofie Blakstad and Robert Allen (Palgrave Macmillan)
9. "The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries" by Susanne Chishti and Janos Barberis (Wiley)
10. "The Age of Cryptocurrency: How Bitcoin and Digital Money Are Challenging the Global Economic Order" by Paul Vigna and Michael J. Casey (Picador).



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO511	Course Title Management Accounting
Major/Minor: Minor	
Number of credits: 04	

Learning Objectives:

This course is designed to

- Help the students understand the basic management accounting concepts, methods and techniques.
- Provide the students' knowledge about using the management accounting data for planning, control and decision making.
- Help the students to understand management accounting as a tool of information system for taking day to day business decisions.

Learning Outcomes:

- Apply management accounting techniques to analyze and interpret financial data for decision-making within organizations.
- Utilize cost accounting methods to evaluate the profitability and performance of products, services, and departments.
- Demonstrate proficiency in designing and implementing management accounting systems to support planning, control, and performance evaluation in diverse business contexts.

Course Outline:

Unit-I: Introduction to Management Accounting and Financial Statement Analysis: Need and Importance of Management Accounting-Limitations of Management Accounting – Functions of Management Accountant – Meaning of Financial Statements – Types of Financial Statements – Use and Importance of Financial Statements – Importance of Financial Statement Analysis – Comparative Statements Analysis, Common-Size Statements Analysis, Trend Analysis, Ratio Analysis.

Unit-II: Cash Flow Analysis (Ind AS 7): Classification of Cash Flow – Format of Cash Flow Statement (Ind AS 7) –Uses and Significance of Cash Flow Statement- Imitations of Cash Flow Statement –Methods of Calculating Cash Flows From Operating Activities, Investment activities and Financial activities.

Unit-III: Marginal Costing and Decision Analysis: Definition of Marginal Cost and Marginal Costing – Marginal Costing Vs. Variable costing – Marginal Costing vs. Absorption costing – Contribution –Marginal Cost Equation – Profit/Volume Ratio- Cost-Volume-Profit Analysis – Break-Even Analysis – Advantages and Limitations of Break-Even Chart – Margin of Safety – Managerial Applications of Marginal Costing -Advantages and Limitations of Marginal Costing

Unit-IV: Budgetary Control: Meaning of Budget- Meaning and Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control – Classification and Types of Budgets – Fixed and Flexible Budgets –Cash Budget preparation- Master Budget.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: Standard Costing and Variance: Meaning of Standard Cost and Standard Costing – Advantages and Limitations of Standard Costing - Standard Costing and Historical Costing - Steps Involved in Standard Costing - Variance Analysis: Material Variance - Labour Variance - Overhead Variance.

Suggested Readings:

1. Arora, M. N. Management Accounting. Himalaya Publishing House, New Delhi
2. Banerjee, Bhabatosh. Financial Policy and Management Accounting. Prentice Hall of India.
3. Khan, M. Y., & Jain, P. K. Management Accounting. McGraw Hill.
4. Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S. N. Principles of Management Accounting. Sultan Chand and Sons 102
6. Pandey, I. M. Management Accounting. New Delhi.
7. Pillai, R S N and Bhagvathi, V. Management Accounting. S Chand & Company
8. Robert, S. Kaplan & Anthony, A. Atkinson. Advanced Management Accounting. Prentice- Hall
9. Rustagi, R.P. Management Accounting: Galgotia
10. Sharma, R. K. & Gupta, Shashi K. Management Accounting Principles & Practice: Kalyani Publishers.
11. Singh, Surender. Management Accounting. PHI Learning Pvt Limited, Delhi.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

SEMESTER – VI

Course Code: BCO601	Course Title Securities Analysis & Portfolio Management
Major/Minor: Major	
Number of credits: 04	

Learning objectives:

- Students will learn the fundamental techniques used to evaluate securities, including both qualitative and quantitative methods. They will be able to analyze financial statements, assess company performance, and determine the intrinsic value of stocks and bonds.
- Students will acquire the knowledge and skills necessary to construct and manage investment portfolios effectively. They will learn about asset allocation strategies, risk management techniques, and the importance of diversification in building resilient portfolios.
- Students will be able to apply both technical and fundamental analysis techniques to make informed investment decisions. They will learn how to interpret financial data, identify market trends and patterns, and use technical indicators to time their trades effectively.
- Students will learn how to evaluate the performance of investment portfolios using various performance metrics and benchmarks. They will understand concepts such as risk-adjusted returns, the Sharpe ratio, and alpha, and be able to assess the relative performance of their portfolios against market indices and peer benchmarks.

Learning outcomes:

- Demonstrate Proficiency in Securities Analysis: Students will be able to conduct comprehensive analyses of individual securities using both fundamental and technical analysis techniques.
- Construct and Manage Investment Portfolios: Students will be able to design and manage investment portfolios tailored to specific investment objectives and risk tolerances.
- Apply Modern Portfolio Theory Principles: Students will apply the principles of Modern Portfolio Theory (MPT) to construct efficient portfolios that balance risk and return.
- Evaluate Portfolio Performance and Risk: Students will be able to assess the performance and risk of investment portfolios using relevant performance metrics and risk measures.

Course Outline:

Unit 1: Introduction to Securities Markets- Overview of Financial Markets-Types of Securities: Equity, Debt, Derivatives-Market Participants: Investors, Issuers, Intermediaries-Regulatory Framework: SEC, FINRA, etc.-Efficient Market Hypothesis.

Unit 2: Fundamental Analysis-Financial Statement Analysis: Income Statement, Balance Sheet, Cash Flow Statement-Ratio Analysis: Liquidity, Solvency, Profitability, Efficiency-Forecasting Techniques: Earnings, Dividends, Cash Flows-Company Valuation Methods: Discounted Cash Flow, Dividend Discount Model, Comparable Companies Analysis



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Unit 3: Technical Analysis- Basics of Technical Analysis: Charts, Trends, Patterns-Technical Indicators: Moving Averages, Relative Strength Index (RSI), MACD-Charting Techniques: Support and Resistance, Trend lines, Fibonacci Retracements-Candlestick Patterns and Interpretation-Dow Theory and Elliott Wave Theory

Unit 4: Portfolio Theory-Modern Portfolio Theory (MPT): Risk and Return Tradeoff-Capital Asset Pricing Model (CAPM)-Efficient Frontier and Optimal Portfolio Allocation-Diversification and Risk Management-Portfolio Performance Evaluation: Sharpe Ratio, Treynor Ratio, Jensen's Alpha.

Unit 5: Portfolio Management Strategies-Asset Allocation Strategies: Strategic, Tactical, and Dynamic Asset Allocation-Passive vs. Active Portfolio Management-Value Investing vs. Growth Investing-Market Timing Strategies-Risk Management Techniques: Hedging, Options, Futures

Suggested reading:

1. "Security Analysis" by Benjamin Graham and David Dodd (McGraw-Hill Education)
2. "Investments" by Zvi Bodie, Alex Kane, and Alan J. Marcus (McGraw-Hill Education)
"Options, Futures, and Other Derivatives" by John C. Hull (Pearson)
3. "Portfolio Construction and Analytics" by Frank J. Fabozzi, Harry M. Markowitz, and Sergio M. Focardi (Wiley)
4. "Technical Analysis of the Financial Markets" by John J. Murphy (Penguin Random House)
5. "A Random Walk Down Wall Street" by Burton G. Malkiel (W. W. Norton & Company)



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO602	Course Title Financial Reporting and Analysis
Major/Minor: Major	
Number of credits: 04	

Course Objectives:

The objective of this course is to:

- Enable the student to understand the structure, contents, compliance and recent developments in corporate reporting.
- Make the student understand the basic aspects of firm's financial statements and to develop them.
- Measure their performance and to establish basis for making reasonable valuation estimates.

Learning Outcomes:

On successful completion of the course, the student will be able to:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior
- Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulations.
- Understand the differences in reporting of limited companies, Banks, NBF and financial market intermediaries.
- Analyse and measure the Sustainable Reporting of the firms.
- Explore the basic aspects of XBRL and its impact on Financial Reporting.
- Explain the relationship between strategic business analysis, accounting analysis and financial analysis
- Assess managerial strategic motives in reporting financial information and ways to adjust for such motives.
- Identify and utilize value-relevant information contained within financial statements;
- Project and forecast firm future performance.

Course Outline:

Unit I: Preparation and Presentation of Financial Statements of Companies in Compliance with Regulatory Requirements: Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements, Preparation of published accounts complying with accounting standards.

Fundamental Ethical and Professional Principles: Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior.

Unit II: Trends in Financial Reporting: Integrated reporting, Principles, Integrated reporting by listed companies; SEBI regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting - concept, forms, benefits, Global reporting initiative



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

(GRI). Triple bottom line reporting (TBL) - concept, benefits, implementation, forms, users, financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI, Value Added Statement, Human Resource Reporting (Case Studies), corporate environment accounting and audit, Accounting for carbon credit.

Extensible Business Reporting Language (XBRL): Introduction to XBRL, Need for XBRL Adoption, Technical terms used in XBRL, Regulatory framework of XBRL in India, Benefits and Myths of XBRL, Role of preparers of Financial Statements.

Unit III: Financial Reporting for Financial Institutions: Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

Unit IV: Financial Analysis: Finance and accounting - meaning -Types of companies - elements of financial statement analysis - on the basis of materials used - on the basis of modus operandi - General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry.

Ratio Analysis: Meaning, Use and Significance of Ratio Analysis - Limitations of Ratio Analysis- Classification of Ratio Analysis - Computation of Liquidity, Activity, Solvency and Profitability Ratios - Du-Pont Control Chart

Credit and Equity Risk Analysis: Meaning, Purpose of Credit Risk Analysis, Drivers that Quantify Credit Risk, Types of credit Risk; concept of credit rating, models for prediction of Bond rating and Bond risk premium. Types of equity risk, Techniques and process of equity risk analysis using financial information.

Distress Analysis: Meaning of financial distress and corporate failure; causes and symptoms of failure; models for prediction of corporate failure.

Unit V: Valuation of Firm & Forecasting Analysis: Cash based and Earnings based, Valuation models, growth and sustainability of earnings. Simple forecasting and simple Valuation, full information forecasting and Valuation, Business strategy analysis.

Financial Measures of Performance: Introduction - Return on Investment (ROI): Concept - Uses and Limitations - Value Added Statement - Market Value Added (MVA), Economic Value Added (EVA): Concept and Significance of EVA, Measurement of EVA, and Shareholder Value Added.

Balanced Score Card (BSC): Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of balanced score card, case studies on BSC.

Note: Financial statement analysis including the 'Ratio analysis' and 'Cash flow Analysis' shall be explained as a case study using Financial Statements of some company.

Suggested Reading:

1. Agarwal, Sanjay K. Corporate Social Responsibility in India. SAGE Response
2. Banka, Anand. Comprehensive Guide to IND AS Implementation.
3. Bernstein, Leopold A. and Johan J, Wild. Analysis of Financial Statements. Tata McGraw Hill, New Delhi.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

4. Garg, Kamal. Corporate Social Responsibility. Bharath Publication
5. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited
6. Ghosh, T. P. IFRS for Finance Executives. Taxman Allied Services Private Limited
7. Gosain Sariha, and Gosain, Rajesh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons
8. Helfert, Erich A. Techniques of Financial Analysis. Tata McGraw Hill.
9. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
10. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard
11. Khan M. Y. and Jain, P.K. Advanced Financial Management. Tata McGraw Hill, New Delhi.
12. Pandey, I. M. Advanced Financial Management. Vikas Publishing home Pvt Ltd, New Delhi.
13. Penman, Stephen H. Financial Statement Analysis. McGraw Hill, International Edition, 1. New York
14. Saini, A. L. IRS for India, Snow White Publications
15. Tripathy, Shibarama. Roadmap to IFS and Indian Accounting Standards.
16. Vause, Bob. Analysing Companies. The Economist, Profile Books Ltd, London.
17. Vijay Kumar, M. P. First lesson to International Financial Reporting Standards Beginners Guide. Prime Knowledge Services.
18. Wild, Subramanyam and Halsey. Financial Statement Analysis. Tata McGraw Hill.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO603	Course Title
Major/Minor: Major	
Number of credits: 04	
Auditing and Assurance	

Learning Objective:

- Imparting knowledge about the principles and methods of auditing and their applications.

Learning Outcomes:

On the successful completion of course, the students will be able to:

- Articulate knowledge of fundamental audit concepts
- Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in business operations.
- Describe the auditor's responsibility for assessing fraud risk and detecting fraud.
- Understand the role of an Auditor in verifying and valuation of Assets and Liabilities
- 5. Understand and follow the ethical standards in audit profession

Course Outline:

Unit I: Introduction to Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit - Forensic audit.

Unit II: Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. E- Applications in internal control and check.

Unit III: Vouching: Meaning -Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers –Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure E-vouching, uses and limitations.

Unit IV: Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant& Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities.

Unit V: Audit of Limited Companies and Others: Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor - Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies. Audit of banks. Note: Text to be explained along with the relevant Standards on Audit (SAs) issued by the Institute of Chartered Accountants of India (ICAI).



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Suggested Readings:

1. Gupta, Kamal. Practical Auditing. Tata Mac Graw Hill.
2. Gupta, Kamal. Contemporary Auditing. Tata Mc. Graw-Hill, New Delhi.
3. Manjunatha, J. M. and Others. Auditing and Assurance. Himalaya Publishing House.
4. Pagare, Dinakar. Practice of Auditing. Sultan Chand & Sons.
5. Ramaswamy, M. S. Principles and Practice of Auditing.
6. Sharma, T.R. Auditing Principles and Problems. Sahitya Bhawan, Agra.
7. Sharma, T.R. Auditing. Sahitya Bhawan, Agra.
8. Saxena, R.G. Principles of Auditing.
9. Saxena, R.G. Principles and Practice of Auditing. Himalaya Publishing House
10. Tandon, B.N. Principles of Auditing. S. Chand and Company, New Delhi.
11. Tandon, B. N. Practical Auditing, Sultan Chand & Sons.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Course Code: BCO604	Course Title Goods and Services Tax (Including Online Filing of Tax Documents)
Major/Minor: Major	
Number of credits: 04	

Course Objectives:

The course aims at:

- Equipping the students with the required knowledge about the levy and collection of Goods and Service Taxes
- Providing knowledge about various provisions of GST.
- Facilitating a working platform to the students by providing hands on experience in filling and filing of GST Returns.

Learning Outcomes:

On successful completion of this course the students shall demonstrate

- Knowledge of the Law and Practice of Goods and Service Tax
- Understanding and skill for meeting the requirements of the GST returns, and payment of tax.
- Confidence to work in a commercial establishment in the field.

Course Outline:

Unit I: Structure of GST and Registration: Indian Tax Structure- Different Types of Taxes- Direct Taxes- Indirect Taxes- Introduction to GST - Genesis of GST- Objectives of GST- Features of GST- Taxes Subsumed under GST - Structure of GST - Dual Model of GST - Advantages of Dual Model of GST - GSTN - GST Council - HSNC - Tax Rates - Registration Process - Compulsory Registration - Liability for Registration - Exemption from Registration - GST Unique Identity Number (GSTIN) - Deemed Registration - Cancellation and Revocation of Registration.

Unit II: Taxable Event: Taxable Event- Concept of Supply - Supply of Goods and Services - Place of Supply - Inter-State Supply - Intra State Supply - Import and Export- Time of Supply- Valuation of Supply - Zero Rated Supply - Exempt Supply - Mixed and Composite Supply - Inward and Outward Supplies - Return of Goods -Purchase Returns -Sales Returns - Supplies Inclusive of Tax - Reverse Charge - Composition Scheme - Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales-Advance Receipts and payments

Unit III: Input Tax Credit and Tax Invoices: Input Tax Credit- Eligible and Ineligible Input tax Credit - Apportionment of Credit and Blocked Credit -Tax Credit in respect of Capital Goods - Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit - Input Service Distributor- Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice -Delivery Challan. Practical exercises and Case studies.

Unit IV: Payment of Tax and Refund: Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount - Acknowledgement - Grant of Provisional Refund - Order Sanctioning Refund - Credit of the Amount of Rejected Refund Claim - Order Sanctioning Interest on Delayed Refunds - Refund



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

of Tax to Certain Persons - Refund of Integrated Tax paid on Goods or Services Exported out of India - Consumer Welfare Fund.

Unit V: Filing and Filing of GST Returns: GSTR 1 - GSTR 3B - GSTR 4 GSTR 5- GSTR6- GSTR7-GSTR8- GSTR - 9 -GSTR10- GSTR11

Practical Component: Familiarise students with online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal

Suggested Reading:

1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations -A Practical Guide for filing of New GST Returns.
1. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd
3. Mehrotra H.C. and Agarwal, V. P. Goods and Services Tax and Customs. Sahitya Bhawan Publication.
4. Murthy, K. Ch. A. V.S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. Theory and Practice of Goods & Service Tax. Telugu Academy, Hyderabad.
5. Saha, R.G Shah, Divyesh and Devi, Usha. GST, Himalaya Publishing House.
6. Singhania, Aditya. Taxmann's GST New Returns with e-Invoicing - A Comprehensive Guide to New GST Returns.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO611	Course Title Fintech Services
Major/Minor: Minor	
Number of credits: 04	

Learning Objectives:

- Comprehensive Understanding of Fintech Landscape: Develop a deep understanding of the Fintech ecosystem, including its definition, scope, and evolution.
- Analyze the interplay between technological advancements, regulatory frameworks, and market dynamics shaping the Fintech industry.
- Critical Thinking and Problem-Solving Skills in Financial Innovation. Apply critical thinking skills to assess the impact of Fintech innovations on traditional financial markets, institutions, and business models.

Learning Outcomes:

- Demonstrate Proficiency in Fintech Concepts and Technologies: Understand the fundamental concepts and theories underlying Fintech, including blockchain, AI, machine learning, and data analytics.
- Analyze and Evaluate Fintech Innovations and Market Trends: Critically assess the impact of Fintech innovations on traditional financial markets, institutions, and regulatory frameworks.
- Apply Fintech Solutions to Address Financial Challenges: Develop practical skills in using Fintech tools and platforms to address real-world financial challenges, such as payment processing, risk management, and investment strategies.
- Understand the ethical implications of Fintech practices, including data privacy, algorithmic bias, and consumer protection.

Course Outline:

Unit-I: Introduction to Fintech: Definition and scope of Fintech-Historical context and evolution of Fintech-Key technologies driving Fintech innovation (Block chain, AI, Big Data, etc.)-Regulatory landscape and challenges in Fintech-Financial Markets and Digital Transformation

Unit-II: Overview of traditional financial markets and institutions: Disruption caused by Fintech in various sectors (banking, insurance, investment, etc.)- Case studies of successful Fintech startups and their impact on traditional players-Trends and emerging opportunities in digital finance.

Unit-III: Fintech Infrastructure and Technologies: Core technologies underpinning Fintech services (APIs, cloud computing, cyber security, etc.)-Payment systems and digital currencies (cryptocurrencies, stable coins, central bank digital currencies)-Data analytics and machine learning in financial services-Robo-advisors, algorithmic trading, and automated risk management

Unit-IV: Fintech Applications and Use Cases: Peer-to-peer lending and crowd funding platforms-Mobile banking and digital wallets-Insurtech innovations and smart insurance products-Wealth management platforms and robo-advisory services- Block chain applications beyond crypto currencies (smart contracts, supply chain finance, etc.)



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit-V: Ethical, Legal, and Social Implications of Fintech: Privacy and data protection issues in Fintech-Ethical considerations in algorithmic decision-making-Regulatory frameworks and compliance requirements for Fintech startups-Financial inclusion and accessibility challenges in digital finance-Future trends and potential societal impacts of Fintech advancements.

Suggested reading:

1. "Fintech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi (Wiley)
2. "The Business Blockchain: Promise, Practice, and Application of the Next Internet Technology" by William Mougayar (Wiley)
3. "FinTech For Dummies" by Nadia Manzoor and Rob Carver (For Dummies)
4. "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher (Apress)
5. "Digital Bank: Strategies to Launch or Become a Digital Bank" by Chris Skinner (Wiley)
6. "Fintech: The Beginners Guide to Financial Technology" by Jacob William (CreateSpace Independent Publishing Platform)
7. "Financial Technology (FinTech) and Disruptions in Financial Ecosystem: A Framework for Emerging Markets" by Prasanna R. Kalahasti (IGI Global)
8. "FinTech Revolution: Universal Inclusion in the New Financial Ecosystem" by Sofie Blakstad and Robert Allen (Palgrave Macmillan)
9. "The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries" by Susanne Chishti and Janos Barberis (Wiley)
10. "The Age of Cryptocurrency: How Bitcoin and Digital Money Are Challenging the Global Economic Order" by Paul Vigna and Michael J. Casey (Picador).



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

SEMESTER- VII

Course Code: BCO701	Course Title Corporate Law and Governance
Major/Minor: Major	
Number of credits: 04	

Learning objectives:

- Understanding Legal and Regulatory Frameworks
- Analyzing the corporate governance practices
- Applying legal principles to Real-world Scenarios.

Learning Outcomes:

Here are few learning outcomes corresponding to the learning objectives provided:

- Comprehensive Understanding of Legal and Regulatory Frameworks: Ability to articulate the key provisions of Indian company law and regulatory frameworks governing corporate governance.
- Critical Analysis of Corporate Governance Practices: Evaluate the effectiveness of corporate governance mechanisms employed by Indian companies in promoting transparency, accountability, and ethical conduct.
- Application of Legal Principles to Real-world Scenarios: Apply legal principles and regulatory provisions to analyze and resolve complex corporate governance issues and challenges faced by Indian corporations.
- Effective Communication and Problem-solving Skills: Communicate complex legal concepts and analyses effectively through written assignments, presentations, and class discussions.

Course Outline:

Unit 1: Introduction to Indian Corporate Law and Governance: Overview of Indian Company Law: Companies Act, 2013-Historical Evolution of Corporate Governance in India-Key Concepts: Company, Shareholders, Directors, Officers-Legal Framework: Memorandum and Articles of Association-Comparison with International Corporate Governance Standards

Unit 2: Regulatory Framework and Corporate Governance Mechanisms-Securities and Exchange Board of India (SEBI) Regulations-Role and Composition of Board of Directors under Indian Law-Shareholders' Rights and Minority Protections-Insider Trading Regulations and Corporate Disclosure Requirements-Corporate Social Responsibility (CSR) Mandates under Companies Act, 2013

Unit 3: Corporate Finance and Securities Regulation in India: Capital Structure and Financing Options: Equity, Debt, Preference Shares-SEBI Regulations on Public Offerings: IPOs, Rights Issues-Insider Trading Laws and Market Manipulation Prohibitions-Takeover Code and Regulations on Mergers and Acquisitions-Corporate Governance in State-Owned Enterprises and PSUs

Unit 4: Corporate Governance Practices and Challenges in India: Board Effectiveness and Corporate Governance Codes-Related Party Transactions and Conflict of Interest Management-Role of Independent Directors and Board Committees-Corporate Governance Failures and Remedial Measures-Corporate Governance Ratings and Evaluation Frameworks



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit 5: Emerging Issues and Trends in Indian Corporate Governance: Recent Reforms and Amendments in Indian Company Law-Corporate Governance Challenges in Family-Owned Businesses-Digital Governance: E-voting, Electronic Communication-Sustainability Reporting and ESG Integration-Corporate Governance in Emerging Sectors: Fintech, E-commerce.

Suggested reading:

1. "Principles of Corporate Governance: Analysis and Recommendations", John Farrar, Oxford University Press.
2. "Corporate Governance: Principles, Policies, and Practices", R. I. Tricker, K. G. Tricker, Oxford University Press
3. "Corporate Governance: Principles, Policies, and Practices", Bob Tricker, Oxford University Press
4. "Corporate Governance and Accountability", Jill Solomon, John Wiley & Sons
5. "The Law and Practice of Corporate Governance in the UK and US", Geoffrey Green, Leslie Kossoff, Routledge.
6. "Corporate Governance: Principles and Issues", Donald Nordberg, SAGE Publications Ltd
7. "Essentials of Corporate Governance", Sanjay Anand, Andrew Hildreth, John Wiley & Sons
8. "Corporate Governance: Principles, Policies, and Practices", A. C. Fernando, Pearson Education Limited



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO702	Course Title
Major/Minor: Major	
Number of credits: 04	
Ind-AS and IFRS	

Course Objectives:

The objective of this course is to:

- Develop analytical thinking in respect of Ind AS.
- Focus on why part of the standards rather than the how part of revenue recognition, measurement, presentation of accounts as per Ind - AS.
- Have an in-depth understanding in applying and interpreting the International Financial Reporting Standards (IFRS) to real world accounting problems.

Learning Outcomes:

On the successful completion of the course, the student will be able to:

- Understand the conceptual framework of Indian Accounting standards issued by ICAI
- Understand the logic behind the Ind AS
- Have an overview of International Accounting Standards and interpretations adopted by the
- Understand the method of Presenting the financial statements
- Measure the value of liabilities as per Ind – AS
- Measuring the Lease assets and use by others of entity assets, yielding interest, royalties and dividends.
- Familiar with the International Financial Reporting Standards (IAS or IRS) and their application to the companies who use them.
- Prepare the mandatory financial statements, according to the IFRS. Interpret and apply International Accounting Standards and interpretations adopted by the IRS Foundation.
- Analyse and evaluate financial statements, and prepare detailed reports there to tailored to
- the technical understanding of the different user groups.

Course Outline:

Unit I: Introduction to Indian Accounting Standards: Overview of Accounting Standards - Objectives of Accounting Standards - Benefits and Limitations of Accounting Standards - Process of Formulation of Accounting Standards in India - List of Indian Accounting Standards (Ind AS) - Need for Convergence Towards Global Standards- International Financial Reporting Standards as Global Standards - Benefits of Convergence with IFRS - Applicability of Ind AS in India.

Theoretical framework of Ind AS: Difference between Adoption of IFRS and Convergence of Indian Accounting Standards to the IFRS - Differences between Ind AS and Indian GAAP - Comparison with US GAAP - Substance over Form - Principles Vs. Rule based Accounting System - Descriptive Vs. Prescriptive Accounting System. Role of Institute of Chartered, Accountancy, Ministry of Corporate Affairs, Ministry of Finance (Taxation) in formulating the policy of Ind AS

Unit II: Presentation of Financial Statements: Users of financial statements, objective of financial statements, Underlying assumptions, Qualitative characteristics of financial statements, the elements of financial statements, Recognition of the elements of financial statements, Measurement of the elements of financial statements, Concepts of capital and capital maintenance.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Liability Based Indian Accounting Standards: Provisions, contingent liabilities and contingent assets (Ind AS 37) - Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements

Unit III: Business Combinations: IND AS 103 (Business Combinations) - IND AS 110 (Consolidated Financial Statements) - IND AS 111 (Joint Arrangements) - IND AS 28 (Investments in Associates and Joint Ventures), IND AS 112 (Disclosure of Interest in Other Entities) Lease finance and use by others of entity assets yielding Interest, royalties and Dividends - Recognition, Measurement and Disclosure of Lease finance as per IND AS 116, Royalties: Royalty includes the charge for the use of patents, know-how, trademarks, and copyrights. Revenue has to be recognized on the basis of accrual basis and in accordance with the relevant agreement as per AS9 and IND AS 18. Dividends: Revenue has to be recognized when owner's right to receive payment is established. Differentiating IND AS-18 VS AS-9

Unit IV: Introduction to International Accounting: Definition of International Accounting, An Overview of International Accounting Environment, Stages for the Evolution of a Multinational Corporation, Users of International Accounting information and their Information Needs. Structure of IFRS foundation and IASB, Standard setting process, IFR Standards issued till date, Differences between US GAAP and IFRS and their adoption. Presentation and Disclosure: IAS 10 - Events after the reporting period, IAS 20 - Accounting for government grants and Disclosure of government assistance, IFRS 16 - Leases. Accounting for Assets & Revenue: IAS 23 - Borrowing Costs, IAS 40 - Investment property, IAS 41 - Agriculture, IFRS 5 - Non-current assets held for sale and discontinued operations. Accounting for Liabilities & Financial Instruments: IAS 12 - Income taxes, IAS 19 - Employee benefits, IFRS 2 - Share based payments, IAS 32 - Financial Instruments: Presentations.

Unit V: Special Issues in International Accounting: IFRS 10 - Consolidated Financial Statements, IAS 21 - Effects of the Changes in Foreign Exchange Rates, Transfer Pricing, International Financial Statement Analysis - Introduction, need for analysis, techniques of analysis, prospective analysis, factors affecting financial analysis.

Suggested Reading:

1. Banka, Anand. Comprehensive Guide to IND AS Implementation.
2. Choai F. D. S. and Mueller, G. G. International Accounting. Prentice hall.
3. Douppnik, T. S. and Perera, H. International Accounting. McGraw-Hill, New York.
4. Finch, Clare. A Student's Guide to International Financial Reporting Standards. Kalpan Publishing.
5. Garg, Kamal. IRS Concepts and Applications. Bharath Law House Private Limited
6. Ghosh, T.P. IFRS for Finance Executives. Taxman Allied Services Private Limited
7. Gosain, Sariha and Gosain, Rajeeh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons
8. Holzer, Peter H. et al. International Accounting, Harper and Row Publishers, New York.
9. IFRS explained - A Guide to International Financial Reporting Standards. BPP Learning Media



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

10. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
11. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard
12. Mohapatra, A. K. Das. International Accounting. PHI Learning Pvt Ltd.
13. Mueller, G. G, International Accounting Part I. Macmillan.
14. Saini, A. L. IFRS for India. Snow White Publications
15. Saudagaran, International Accounting. Thomson Learning.
16. Sekhar, G and Prashanth, B Sarvana. Financial Reporting. Wolters Kluwer India Pvt Ltd.
17. Tripathy, Shibarama. Roadmap to IRS and Indian Accounting Standards.
18. Vijay Kumar, M. P. First Lesson to International Financial Reporting Standards Beginners
19. Guide. Prime Knowledge Services.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO703	Course Title
Major/Minor: Major	
Number of credits: 04	
Financial Derivatives	

Learning Objectives:

- Provide the students integrated knowledge of derivative instruments and critical understanding and application of relevant derivative instruments to hedge a position in underlying markets.
- Develop capability of students in undertaking critical analysis of alternative approaches to hedging against risk positions taken in underlying markets and the ability to offer value driven and logical arguments for judgments.
- Develop the capability of students to identify, demarcate, analyse, and effectively address complex issues related to hedging with derivative instruments and apply practice-driven solutions with theory-driven arguments.
- Develop flexibility and adaptability of the students to apply specialized knowledge of derivative instruments and professional skills to practical hedging contexts.

Learning Outcomes:

- **Understanding of Derivative Instruments:** Students should be able to demonstrate a thorough understanding of various types of financial derivatives, such as options, futures, forwards, and swaps.
- **Risk Management Techniques:** Learners should be equipped with the knowledge and skills to assess and manage risk using derivatives.
- **Analytical Skills:** Students should develop analytical skills to evaluate the potential benefits and drawbacks of using derivatives in different financial scenarios.
- **Regulatory and Ethical Considerations:** Learners should be aware of the regulatory framework governing derivative markets and understand the ethical considerations involved in trading and using derivatives.

Course Outline:

Unit I: Swap Contracts: Financial swaps, Swap market, Features of swap, Types of swap – Currency swap, Cross currency swaps, Coupon swap or Interest rate swap, Swap contracts, Features of swap contracts.

Unit II: Derivative Trading: Development of Derivatives Trading in India; Derivative markets; Regulatory Framework; System of Clearing and Settlement of trades, Pricing of swaps, Valuation models, Risk in swaps, Swap Trading.

Unit III: Futures Trading: Futures trading and Spot trading, Short position and Long position, Leveraged trading; Futures trading in stocks, Futures trading in stock Index, Features of futures trading, Margin requirement, Mark to Market valuation and margin, Procedure, Settlement system; Trading in currency futures, Interest rate futures and Commodity futures.

Unit IV: Options Trading: Framework of options, Pre-requisites for options trading, Options trading in India, Buying and selling calls, Buying and selling puts, Settlement system, Options clearing Corporation.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: Commodity Derivatives Trading: Commodity trading markets – National Commodity Derivative Exchange (NCDEX); Rationale for Commodity derivatives, Underlying assets, Intermediaries, Commodity futures, Commodity options; Regulatory framework and Regulations, FMC Guidelines, Trading and settlement system, Problems in trading and settlement.

Suggested Reading:

1. Bodie, et al. Investments. McGraw Hill.
2. Chandra, P. Investment Analysis and Portfolio Management. Tata McGraw Hill.
3. Elton, E. and Gruber. Modern Portfolio Theory and Investment Analysis. John Wiley and Sons.
4. Fischer, Donald E. and Ronald, J. Jordan. Security Analysis and Portfolio Management. PHI Learning.
5. Hull, J. C. and Basu. Options, Futures and Other Derivatives. Pearson Education.
6. Mayo, Herbert B. Investments. Thomson South Western.
7. Reilly, Frank K. and Brown, Keith C. Investment Analysis and Portfolio Management. Cengage Learning.
8. Sharpe, William F. and Alexander, Gordon J. Investments. PHI Learning.
9. Tripathi, V. Security Analysis and Portfolio Management. Taxman Publication.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Course Code: BCO711	Course Title Cyber Security and Data Protection
Major/Minor: Minor	
Number of credits: 04	

Learning Objectives:

This course aims to

- Provide knowledge and understanding of cybercrimes and the legal provisions for protection against them.
- Develop capability to undertake cyber forensic and manage the cyber risk.
- Provide knowledge and understanding of ethics and professional requirements of data protection
- Develop capability to develop appropriate strategy and provide data protection

Learning Outcomes :

Upon the completion of this module, the student should be able to demonstrate insight into:

- Knowledge and understanding of cybercrimes.
- Knowledge and understanding of cyber and the protection provided thereunder.
- Capability to undertake cyber forensic and manage the cyber risk.
- Knowledge and understanding of ethics and professional requirements of data protection
- Capability to develop appropriate strategy and provide data protection.

Course Outline:

Unit I: Cyber Crimes: Introduction, Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes - cyber stalking, cyber terrorism, Forgery and fraud, Crimes related to IPRs, Computer vandalism.

Unit II: Cyber Laws: Need for cyber laws, international scenario of cyber laws; Law relating to cyber-crimes, hacking, web vandals, cyber fraud and cheating, e-mail spamming, cyber pornography, inappropriate web linking practices, international libel laws and liability of ISPs cyber squatter, domain name disputes, copy right protection in cyber world, software piracy, software patents, taxation issues in e-commerce; Protection to cyber consumer in India;

Unit III: Cyber Forensic: Contemporary Business Issues in Cyber Space; Management of risk in - Internet, Web Centric Business, E Business, Electronic Governance, Instant messaging platforms, Social networking sites and mobile applications, Security risks, Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, Regulations of Pre-Payment Instruments (PPI), Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit IV: The Information Technology Act 2000: Objectives, Salient features, Definitions, Provisions regarding Digital signature, Authentication of electronic records. Electronic governance, Attribution, Acknowledgment and dispatch of electronic records, Secure electronic records and Secure digital signatures, Regulation of certifying authorities, Digital signature certificates, Duties of subscribers, Penalties and adjudication, Appellate tribunal, offences.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: Data Protection: Types of data – Personal, Institutional, Confidential, Public. Data protection – Meaning, Principles – Fairness, Transparency, Integrity, Confidentiality, Accountability, Data protection policy – Meaning, Objectives, Requirements, Impact and risk assessment, Data protection strategy, Legal requirements.

Suggested Reading:

1. Albrecht, W. Steve. Forensic Accounting and Fraud Examination. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. Forensic Accounting & Fraud Examination. Cengage Learning.
3. Banerjee, Robin. Who Cheats and How? Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. Fraud Auditing and Forensic Accounting. Wiley.
5. Bremser, Wayne G. Forensic Accounting and Financial Fraud. American Management Association. 6. Dalal, Chetan. Novel and Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt Ltd.
6. 7. Gupta, Sanjeev. Corporate Frauds and their Regulation in India. Bharat Law House Pvt Ltd
7. Manning, George A. Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.
8. Sharma, B. R. Bank Frauds. Universal Law Publishing, New Delhi



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

Course Code: BCO712	Course Title GST and E-Filing
Major/Minor: Minor	
Number of credits: 04	

Learning Objectives:

- Providing knowledge and skills to the students of the law and practice of the Goods and Services Tax.
- Providing adequate knowledge and skills to the students to handle the Goods and Services related work in a business Organization.
- Equipping with this qualification and skill development the students in seeking employment in some business establishment or self-employment by establishing a Goods and Services Tax consultancy in the field.

Learning Outcomes:

Upon the completion of this qualification, the student should be able to demonstrate:

- Knowledge and skills in handling the cases related with the law and practice of Goods and Services Tax.
- Capacity to handle the Goods and Services Tax related work such as collection of tax, filing of tax returns and payment of tax in a business organisation.
- With knowledge, skill and ability so developed seek employment in a business establishment and/or provide consultancy services in Goods and Services Tax matters.

Course Outline:

Unit I: Introduction: Rationale for GST; Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Compensation Mechanism for States.

Unit II: Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies. Threshold Exemption and Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes.

Unit III: Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit IV: Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of taxes, Interest and Levy of Late fees. Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Exercises.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: Electronic Filing of GST returns: GST returns - GSTR-1, GSTR-2, GSTR-3, GSTR4, GSTR9, GSTR-3B; GSTR10; GSTR11.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill. Ane's Student Education
3. Datey, V. S. All about GST, A Complete Guide to Model GST Law. Taxman Publications
4. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd
5. Gupta, S.S. Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns. Taxman Publication.
6. Mehrotra H.C. and Agarwal, V.P. Goods and Services Tax and Customs. Sahitya Bhawan Publications
7. Murthy, K. Ch. A. V. S. N. Lavanya K. V. N. and Lakshmi, V. D. M. V. Theory and Practice of Goods and Services Tax. Telugu Academy, Hyderabad.
8. Saha, R.G. Shah, Divyesh and Devi, Usha. Goods and Service Tax. Himalaya Publishing House.
9. Singhania, Aditya. Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns. Taxman Publication.



CENTRAL UNIVERSITY OF ANDHRA PRADESH

Ananthapuramu, Andhra Pradesh

Bachelor of Commerce (Hons)

SEMESTER – VIII

Course Code: BCO801	Course Title Business Analytics
Major/Minor: Major	
Number of credits: 04	

Course Objectives:

The objective of this course is to

- Develop the understanding of the importance of analytics in business.
- Understand the applications of various tools and techniques to evaluate the performance by generating reports.

Learning Outcomes:

On successful completion of the course, the students will be able to

- Evaluate the key concepts of business analytics.
- Outline the relationship of the business analytics process within the organisation's decision- making process.
- Examine and apply appropriate business analytic techniques and methods

Course Outline:

Unit I: Introduction to Analytics: Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software for Business Analytics.

Unit II: Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software for Finance Analytics.

Unit III: Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behavior Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.

Unit IV: CRM Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit V: HR Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software for HR Analytics.

Suggested Readings:

1. Acharya, Seema Subhasini, Chellappan, Big Data Analytics. Wiley.
2. Berthold, Michael David J. Hand. Intelligent Data Analysis. Springer.
3. Franks, Bill. Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data
4. Mineli, Michael Michele Chambers, Ambiga Dhiraj. Big Data, Big Analytics: Streams with Advanced Analytics. John Wiley & sons.
5. Myat, Glen J. Making Sense of Data. John Wiley & Sons.
6. Liebowitz, Jay. Big Data and Business Analytics. Auerbach Publications, CRC Press
7. Plunkett, Tom Mark Hornick. Using R to Unlock the Value of Big Data: Big Data.
8. Rajaraman, Anand and Jeffrey David Ulman. Mining of Massive Datasets. Cambridge University Press.
9. Sathi, Arvind. Big Data Analytics: Disruptive Technologies for Changing the Game. MC Press.
10. Warden, Pete. Big Data Glossary. O'Reily.
11. Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop. McGraw-Hill/Osborne Media, Oracle Press.
12. Emerging Business Intelligence and Analytic Trends for Today's Businesses. Wiley Publications.



CENTRAL UNIVERSITY OF ANDHRA PRADESH
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Bachelor of Commerce (Hons)

Course Code: BCO802	Course Title Corporate Tax Planning
Major/Minor: Major	
Number of credits: 04	

Learning Objectives:

- To expose the students to the latest provisions of Income Tax Act providing scope for tax planning for companies.
- To develop the knowledge of students for identifies the appropriate provisions and methods of Tax Planning for Companies.
- To equip the students for identifying and suggesting the tax planning under alternative conditions regarding form of business, nature of business, etc.
- To develop the knowledge of students regarding scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

Learning Outcomes:

On successful completion of the course the student shall demonstrate:

- Understanding of the latest provisions of Income Tax Act providing scope for tax planning for companies.
- Capability for identifying the appropriate provisions and methods of Tax Planning for Companies.
- Understanding of identifying and suggesting the tax planning under alternative conditions regarding form of business, nature of business, etc.
- Capability to determine the scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

Course Outline:

Unit 1: Introduction, Tax Planning, Tax Avoidance, Tax Evasion: Concepts and Objectives; Factors & Methods; Tax Planning and Corporate Planning Different types of Company Taxation of Companies (Residential status, Tax liability, MAT provision)-Residential status and Incidence of Tax for Corporate Assesses, Taxation of Company-Computation of tax liability, MAT-Provision; MAT Credit.

Unit II: Assessment of Companies - Definitions- Taxable Income and Tax Liability- How Computed- Minimum Alternative Tax- Tax on distributed profits of domestic companies- tax on income distributed to unit holders- Tax on income received from venture capital companies and venture capital fund- Problems on Computation of Taxable Income of Corporate Assesses - Tax Planning and Management Decisions- Setting up of New Business Location Aspect- Amalgamation or Demerger.

Unit III: Tax Planning-Forms of business: Tax Planning for Sole proprietorship, Partnership and LLP. Tax Planning-Nature of business I- (Sec. 32AD, 33AB, 33ABA); II (Sec. 35ABB, 35AD); III (Sec. 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE, 80JJA) Tax Planning-Location of business

Unit IV: Tax Planning-Foreign Collaboration: Business Restructuring- Merger, Demerger including Slump sale. Double Taxation Relief - Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Relief Taxation Avoidance- General Anti Avoidance Rules (GAAR)



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Unit-V: Tax Planning-Managerial decision-; Scientific Research; Business Restructuring-Amalgamation; Capital structure & dividend policy Dividend Tax Types of dividends, Dividend Tax planning- Employees' Remuneration; Tax Planning with reference to Financing and Investment Decisions – Make or Buy Own or Lease-Repair or Replace- Procurement of assets -Lease vs. purchase; Procurement of assets-Installment vs. Hire Purchase.

Suggested Readings:

1. Kushal Kumar Agrawal. Direct Tax Planning and Management; Atlantic Publishers
2. Lakhota R N. Corporate Tax Planning
3. Mehrotra H C. Direct Tax Planning
4. Singhanian, V. K: Direct Tax Planning and Management, Taxman, New Delhi
5. Singhanian V. K. Direct Taxes Laws and Practices, Taxman, New Delhi
6. Srinivas E. A. Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill



CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu, Andhra Pradesh
Bachelor of Commerce (Hons)

Four Year B.Com. (Hons) Programme

**List of Minor Courses to be offered by the Dept. of Commerce
to the other Department Students**

Sl. No	Course Code	Course Titles	Total Credits	L	T	P
Semester-I						
1	BCO111	Basics of Business Management	4	3	1	0
Semester-II						
2	BCO211	Computerized Accounting	4	3		1
Semester-III						
3	BCO311	Basics of Income Tax	4	3	1	0
Semester-IV						
4	BCO411	Retail Management	4	3	1	0
Semester-V						
5	BCO511	Management Accounting	4	3	1	0
Semester-VI						
6	BCO611	Fintech Services	4	3	1	0
Semester-VII						
7	BCO711	Cyber Security and Data Protection	4	3	1	0
8	BCO712	GST and E-Filing	4	3	1	0
Total Minor Courses: 8			32	24	7	1