



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3A</b>	<b>ADVANCED ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

- Understand the concept of Non-profit organisations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm .
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCES BOOKS:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

**SB.Comgested Co-Curricular Activities:**

- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and Visit a single-entry firm, collect data and Creation of Trial Balance of the firm .
- Visit Non-profit organization and collect financial statements.
- Critical analysis of rate of interest on hire purchase schemes.
- Visit a partnership firm and collect partnership deed .
- Debate on Garner v/s Murray rule in India and outside India.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests) on all units.



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<b>Course: 3B</b>	<b>BUSINESS STATISTICS</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**TEXT BOOKS:**

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

**SB.Comgested Co-Curricular Activities :**

- Student Seminars, Quiz. and Problem Solving Exercises.
- Observe Live Population Clocks – India and world.
- Collection of statistical data of village/town, District, State, Nation.
- Participate in Crop Cutting Experiments at villages.
- Percentiles in CET exams.
- Practice Statistical Functions in MS Excel and Draw diagrams and Graphs in MS Excel.
- Use statistical tools in real life like class/college results, local production etc.
- Prepare questionnaire and schedule.
- Application of averages in everyday life and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus



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<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3C</b>	<b>MARKETING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCE BOOKS:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

**SB.Comgested Co-Curricular Activities:**

- Quiz programs and Seminars .
- Practice of Terminology of Marketing.
- Guest lectures on various topics by marketing agents.
- Observing consumer behaviour on field trips to local markets.
- Visit a manufacturing industry/firm for product manufacturing process.
- Showing Graphs on Pricing decisions.
- Analyse the advertisements.
- Product demonstration by the student.
- Conducting the survey on middle man in marketing process and Making a advertisement.
- Examinations (Scheduled and surprise tests) .