

K.V.R.GOV'T COLLEGE FOR WOMEN (A), KURNOOL.

**Structure of COMMERCE Syllabus under CBCS for 3-year B Com
Programme (with domain subject covered during the first 2 Semesters)**

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen, CA & DM)	5	4	25	75
2		I	1B	Business Organization and Management (Gen ,CA & DM)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA & DM)	5	4	25	75
4		II	2A	Financial Accounting (Gen,CA & DM)	5	4	25	75
5		II	2B	Business Economics (Gen, CA & DM)	5	4	25	75
6		II	2C	Banking Theory &Practice (Gen) / E-commerce and Web Designing (CA & DM)	5	4	25	75

B Com (General) and B Com (Computer Applications) & B.Com Digital Marketing

I Year B Com (Gen, CA & DM) Semester – I

Course1A: Fundamentals of Accounting

Syllabus:

Unit-I – Introduction

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-II: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-III: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -IV: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems)

References:

Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications
S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

I Year B Com (Gen, CA & D M) – Semester – I

Course 1B: Business Organization and Management

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietorship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation

Reference Books:

Industrial Organization and Management, C.B. Gupta, Sultan Chand.
Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
Business Organization & Management: C.R. Basu, Tata McGraw Hill
Business Organization & Management: M.C. Shukla S. Chand,

I Year B Com (Gen) – Semester – I

Course 1C: Business Environment

SYLLABUS:

Unit–I:Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

Unit – II:Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

Unit–III: Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Unit – IV:Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Unit–V:Global Environment :Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

Suggested Readings:

K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House

Francis Cherunilam : Business Environment,Himalaya Publishing House

Dr S Sankaran: : Business Environment, MarghamPublications

S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH

Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

A C Fernando: Business Environment, Pearson

I Year B Com (Gen ,CA & DM)– Semester – II

Course 2A: Financial Accounting

Syllabus

Unit-I:Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-II:Provisions and Reserves:Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors
Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.

T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.

R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.

SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.

S.P. Jain & K.L Narang,**Accountancy-I**, Kalyani Publishers.

Tulsan, **Accountancy-I**, Tata McGraw Hill Co.

V.K. Goyal, **Financial Accounting**, Excel Books

I Year B Com (Gen, CA& DM)– Semester – II

Course 2B: Business Economics

Syllabus

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand
–Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand
– Measurements of Price Elasticity of Demand

Unit – III: Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

Unit-IV: Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

Unit-V: National Income:Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

References:

Business Economics -S.Sankaran, Margham Publications, Chennai.
Business Economics - Kalyani Publications.
Business Economics - Himalaya Publishing House.
Business Economics - Aryasri and Murthy, Tata McGraw Hill.
Business Economics -H.L Ahuja, Sultan Chand & Sons
Principles

I Year B Com (Gen)– Semester – II

Course 2C:Banking Theory and Practice

Syllabus:

Unit-I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples
- Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems:

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking

Unit-III: Types of Banks:

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

Unit-IV: Banker and Customer:

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker:

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference:

Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
Banking and Financial Systems: Aryasri, Tata McGraw-Hill