(General and Computer Applications)

Course Code:

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

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

Course 2A: Financial Accounting

Learning Outcomes:

At theend of the coursethe student will able to;

- ➢ Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- ➢ Analyze the accounting process and preparation of accounts in consignment and joint venture.
- ➢ Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- ➢ Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- ➢ Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

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

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

Reference Books:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II,** S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang,**Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

★ Quiz Programs
★ Problem Solving Exercises
★ Co-operative learning
★ Seminar
★ Group Discussions on problems relating to topics covered by syllabus
★ Reports on Proforma invoice and account sales
★ Visit a consignment and joint venturefirms(Individual and Group)
★ Collection of proforma of bills and promissory notes
★ Examinations (Scheduled and surprise tests)
★ Any similar activities with imaginative thinking beyond the prescribed syllabus

(General and Computer Applications)

Course Code:

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Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

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

Course 2B: Business Economics

Learning Outcomes:

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

- ➢ Describe the nature of economics in dealing with the issues of scarcity of resources.
- ➢ Analyze supply and demand analysis and its impact on consumer behaviour.
- ➢ Evaluate the factors,such as production and costs affecting firmsbehaviour.
- ➢ Recognize market failure and the role of government in dealing with those failures.
- ➢ Use economic analysis to evaluate controversial issues and policies.
- ➢ Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

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:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- Assignments
- Student Seminars
- Quiz , JAM
- Study Projects
- Group Discussion
- Graphs on Demand function and demand curves
- Learning about markets
- The oral and written examinations (Scheduled and surprise tests),
- Market Studies
- Individual and Group project reports,
- Annual talk on union and state budget
- Any similar activities with imaginative thinking beyond the prescribed syllabus

For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C

Time: 3 Hours]   *[Max. Marks : 75*

Section-A   **[5X5=25]**

Answer any **FIVE** of the following questions.

(at least 4 problems must be given*)*

   1   Contents of **Unit-I**

   2   Contents of **Unit-II**

   3   Contents of **Unit-III**

   4   Contents of **Unit-IV**

   5   Contents of **Unit-V**

   6   Contents of **Unit-I to Unit V**

   7   Contents of **Unit-I to Unit V**

   8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**

Answer **FIVE** questions

 9 a   Contents of **Unit-I**(Theory/Problem)

(OR)

 9 b   Contents of **Unit-I**(Problem)

10 a   Contents of **Unit-II**(Theory/Problem)

(OR)

10 b   Contents of **Unit-II**(Problem)

11 a   Contents of **Unit-III**(Theory/Problem)

(OR)

11 b   Contents of **Unit-III**(Problem)

12 a   Contents of **Unit-IV**(Theory/Problem)

(OR)

12 b   Contents of **Unit-IV**(Problem)

13 a   Contents of **Unit-V**(Theory/Problem)

(OR)

13 b   Contents of **Unit-V**(Problem)

For Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E,4F

Time: 3 Hours]   *[Max. Marks : 75*

Section-A   *[5X5=25]*

Answer any **FIVE** of the following questions.

1   Contents of **Unit-I**

2   Contents of **Unit-II**

3   Contents of **Unit-III**

4   Contents of **Unit-IV**

5   Contents of **Unit-V**

6   Contents of **Unit-I to Unit V**

7   Contents of **Unit-I to Unit V**

8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**

Answer **FIVE** questions

9 a   Contents of **Unit-I**

(OR)

9 b   Contents of **Unit-I**

10 a   Contents of **Unit-II**

(OR)

10 b   Contents of **Unit-II**

11 a   Contents of **Unit-III**

(OR)

11 b   Contents of **Unit-III**

12 a   Contents of **Unit-IV**

(OR)

12 b   Contents of **Unit-IV**

13 a   Contents of **Unit-V**

(OR)

13 b   Contents of **Unit-V**