

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
(A Statutory body of the Government of Andhra Pradesh)

CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE

(To be implemented from the Academic Year 2020-21)

PROGRAMME: Three-Year BCom (General and Computer Applications)

Domain Subject: Commerce

(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

Structure of COMMERCE Syllabus under CBCS for 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)

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)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
Total					75	60	375	1125

(Gen & CA) B Com (General) and B Com (Computer Applications)

PROGRAMME: THREE-YEAR B Com

(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 – I

Course1A: Fundamentals of Accounting

Learning Outcomes:

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

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

Syllabus:

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

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

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors

Unit-IV: 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 -V: Final Accounts:

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

References:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

Suggested Co-Curricular Activities:

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

PROGRAMME: THREE-YEAR B COM

(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 – I

Course 1B: Business Organization and Management

Learning Outcomes:

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus:

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 Proprietor Ship 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 Demits of Planning

Reference Books:

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:

- * Book Reading
- * Student Seminars, Debates
- * Quiz Programmes
- * Assignments
- * Co-operative learning
- * Individual / Group Field Studies
- * Group Discussions on problems relating to topics covered by syllabus
- * Collecting prospectus of different companies through media
- * Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- * Talk on current affairs about business, industry etc.
- * Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- * Biography of well-known management thinkers and managers of gigantic companies
- * Examinations (Scheduled and surprise tests)

Recommended Format for Question Paper

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)

Recommended Format for Question Paper

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**