

# ANDHRA KESARI UNIVERSITY



**Programme: B.Com. General Honours (Major)**

**w.e.f. AY 2023-24**

## **COURSE STRUCTURE**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>Semester-I</b>	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
<b>Semester-II</b>	3	Financial Accounting	4	4
	4	Business Management	4	4

## SEMESTER-I

### COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

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#### **Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

#### **Learning Outcomes:**

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

Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

**Unit 1: Introduction:** Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

**Unit 2: Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit 3: Accounting Principles:** Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

**Unit 4: Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

**Unit 5: Computer Essentials:** Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Lab Exercise:**

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

## SEMESTER-I

### COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

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#### **Learning Objectives:**

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

#### **Learning outcomes:**

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**Unit 1: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

**Unit 2: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5: Computer Essentials:** Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

**Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

## SEMESTER-II

### COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

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#### Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

#### Learning Outcomes:

At the end of the course, the student will be 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. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

**Unit-I: Introduction:-** Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

**Unit-II: Final Accounts:** - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

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

#### Activities:

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (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

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

## SEMESTER-II

### COURSE 4: BUSINESS MANAGEMENT

Theory

Credits: 4

4 hrs/week

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#### Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

#### Learning Outcomes:

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

Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

**Unit 1: Management:** Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

**Unit 2: Planning:** Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

**Unit 3: Organizing:** Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

**Unit 4: Directing:** Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

**Unit 5: Controlling;** Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

#### Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus



- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.



ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT  
B. Com. Honours (General) Major Programme from the Year 2023-24 Onwards  
Course 1-Fundamental of Commerce, Semester-I

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

Unit-I

- 11a.  
or  
11b.

Unit-II

- 12a  
or  
12b

Unit-III

- 13a  
or  
13b

Unit-IV

- 14a  
or  
14b

Unit-V

- 15a  
or  
15b

(Note: In case of accounting course each unit one theory question and another one is problem)

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B. Com. Honours (General) Major Programme from the Year 2023-24 Onwards  
Course 2-Business Organisation, Semester-I

Time: 3 Hours

Total Marks: 75

SECTION -A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION -B

Answer the following

5X10=50 Marks

Unit-I

- 11a.
- or
- 11b.

Unit-II

- 12a
- or
- 12b

Unit-III

- 13a
- or
- 13b

Unit-IV

- 14a
- or
- 14b

Unit-V

- 15a
- or
- 15b

(Note: In case of accounting course each unit one theory question and another one is problem)

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT  
B. Com. Honours (General) Major Programme from the Year 2023-24 Onwards  
Course 3-Financial Accounting, Semester-II

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

- 11a.  
or  
11b.

Unit-I

- 12a  
or  
12b

Unit-II

- 13a  
or  
13b

Unit-III

- 14a  
or  
14b

Unit-IV

- 15a  
or  
15b

Unit-V

(Note: In case of accounting course each unit one theory question and another one is problem)

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT  
B. Com. Honours (General) Major Programme from the Year 2023-24 Onwards  
Course 4-Business Management, Semester-II

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

- 11a.  
or  
11b.

Unit-I

- 12a  
or  
12b

Unit-II

- 13a  
or  
13b

Unit-III

- 14a  
or  
14b

Unit-IV

- 15a  
or  
15b

Unit-V

(Note: In case of accounting course each unit one theory question and another one is problem)