



ANDHRA KESARI UNIVERSITY:: ONGOLE

Model Syllabus for 4-Year UG Honours in B.Com. (General) as Major in
consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits		
I	I	1	Financial Accounting I	4	4		
		2	Business Organisation and Management	4	4		
	II	3	Financial Accounting II	4	4		
		4	Business Economics	4	4		
II	III	5	Advanced Accounting	4	4		
		6	Business Statistics	4	4		
		7	Banking Theory & Practice	4	4		
	IV	8	Corporate Accounting	4	4		
		9	Cost and Management Accounting	4	4		
		10	Business Laws	4	4		
III	V	11	Entrepreneurship and Startups	4	4		
		12 A	Computerised Accounting with Tally	3	3		
			Computerised Accounting with Tally Practical	2	1		
		OR					
		12 B	Retail Marketing	4	4		
		13 A	Goods and Services Tax	4	4		
			OR				
			13 B	Services Marketing	4	4	

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Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
	VI	14 A	Auditing	4	4
		OR			
		14 B	Financial Institutions and Markets	4	4
		OR			
		15 A	Income Tax	4	4
		15 B	Financial Planning	4	4
IV	VII	16	Accounting for Service Organisations	4	4
		17	Indian Accounting Standards	4	4
		18	Financial Reporting	4	4
	VIII	19	Advanced Cost & Management Accounting	4	4
		20	Forensic Accounting	4	4
		21	Contemporary Issues in Accounting	4	4

Note: In the III Year (during the V and VI Semesters), students are required to select a pair of electives from one of the **Two** specified domains. **For example: if set 'A' is chosen, courses 12 to 15 to be chosen as 12 A, 13 A, 14 A and 15 A.** To ensure in-depth understanding and skill development in the chosen domain, students must continue with the same domain electives in both the V and VI Semesters.

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SEMESTER-I

COURSE 1: FINANCIAL ACCOUNTING I

Theory

Credits: 4

4 hrs/week

Course Objectives

After completion of the course, the student will be able to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes(COs)

Upon successful completion of this course, students will be able: to

CO1: understand the basic concepts of financial accounting;

CO2: analyse the accounting process;

CO3: enable the students to understand the various methods of depreciation and its calculation;

CO4: examine the impact of provisions and reserves on profitability of business;

CO4: workout with final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book-Preparation of Trial Balance- Rectification of Errors (Including Problems)

Unit – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation- Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (Including Problems).

Unit – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries – Adjustment in Final Accounts – Impact on Profit – (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including Problems)

Activities

- Quiz on accounting principles, concepts, and classification of accounts.
- Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods.
- Comparative presentation of Depreciation and Amortisation.
- Field-based report: Collect and analyse final accounts of a local business.

References:

1. Ranganatham, G., & Venkataramanaiah, M. (n.d.). *Financial accounting*. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). *Accountancy*. Ludhiana: Kalyani Publishers.
3. Arulanandam, M. A. (n.d.). *Advanced accountancy*. Mumbai: Himalaya Publishing House.
4. Goyal, V. K. (n.d.). *Financial accounting*. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). *Accountancy-I*. New Delhi: Tata McGraw Hill Publishing Co.

SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION AND MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives

After completion of the course, the student will be able to:

- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts ;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Identify and differentiate various forms of business organisations including P4 models and franchising systems.

CO2: Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.

CO3: Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.

CO4: Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.

CO5: Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

SYLLABUS

Unit I: Business: 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, Public- Private-People-Partnership Model (P4), Franchising, Business Chains.

Unit II: Business Environment:

Mergers and Acquisitions- Business Takeovers- Corporate Social Responsibility (CSR)- examples with reference to AP state, Concept of Quality- Total Quality Management (TQM)- 6 Sigma. Kizen, Quality Circles.

Unit III: Management:

Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning- Decision Making- Delegation of authority- Decentralisation- Departmentation.

Unit IV: Motivation:

Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory- Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, **Situational Leadership Theory**.

Unit V: Staffing

Line and staff relationship - Control: meaning and importance- process of control-control techniques- budgetary control.

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plant location
- Seminars on different topics related to Business organization
- Case studies of successful corporate/business heroes.

Reference Books:

1. Gupta, C. B. (2014). *Business organisation*. Mayur Publication.
2. Singh, B. P., & Chhabra, T. N. (2014). *An introduction to business organisation & management*. Kitab Mahal.
3. Sherlekar, S. A., & Sherlekar, V. S. (2000). *Modern business organization & management: Systems approach*. Himalaya Publishing House.
4. Bhushan, Y. K. (Year Unknown). *Business organization*. Sultan Chand & Sons. *(Please insert the year if available.)*
5. Prakash, J. (Year Unknown). *Business organisation and management* (Hindi and English ed.). Kitab Mahal Publishers.

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING II

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to achieve the following objectives:

- Understand consignment accounts.
- Evaluate different methods of joint ventures accounting.
- Familiarise with the preparation of accounts in non-profit organizations.
- Acquaint with preparation of partnership deed and treatment of various accounts.
- Give practical insights on partnership accounts which; admission, retirement, death and dissolution.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

CO1: Analyse the various accounts related to consignment business.

CO2: Prepare accounts of joint ventures under different methods.

CO3: Understand the preparation of receipts and payment, income and expenditure accounts;

CO4: To explore the essence of partnership deed and preparation of accounts in partnership;

CO5: Apply accounting procedures for partner's death, firm dissolution, and insolvency, including the Garner v. Murray Rule.

SYLLABUS

Unit I: 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-II: 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-III: 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).

Unit IV: Partnership Accounts-I

Meaning – Partnership Deed - Fixed and Fluctuating Capitals Accounting Treatment of Goodwill – Admission, Retirement (including problems).

Unit V: Partnership Accounts-II:

Death of a Partner - Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems)

Activities:

- Visit a local consignment agency to collect and analyze real samples of proforma invoices and account sales statements.
- Prepare a comparative chart highlighting key differences between consignment and joint venture transactions, roles, and accounting procedures.
- Draft Receipts & Payments Account and Income & Expenditure Account using simulated or real data from a non-profit organization.
- Conduct interviews or field interaction with office bearers of a local non-profit organization to understand their accounting practices and compliance with Sec 8.
- Group activity to draft a model partnership deed, including clauses on profit sharing, admission, retirement, and treatment of goodwill.

References:

1. Ranganatham, G., & Venkata Ramanaiah, M. (2019). *Financial accounting*. New Delhi: S. Chand Publications.
2. Gupta, R. L., & Gupta, V. K. (2022). *Principles and practice of accounting* (18th ed.). New Delhi: Sultan Chand & Sons.
3. Reddy, T. S., & Murthy, A. (2022). *Financial accounting* (Revised ed.). Chennai: Margham Publications.
4. Jain, S. P., & Narang, K. L. (2023). *Advanced accountancy – Vol. I* (Latest ed.). Ludhiana: Kalyani Publishers.
5. Maheshwari, S. N., & Maheshwari, S. K. (2021). *Introduction to accountancy* (12th ed.). New Delhi: Vikas Publishing House.

SEMESTER-II

COURSE 4: BUSINESS ECONOMICS

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to achieve the following objectives: to

- Understand and explain the meaning, nature, and scope of Business Economics along with the interface between Micro and Macro Economics.
- Analyze consumer demand, its determinants, and apply the law of demand and elasticity concepts in real-world scenarios.
- Evaluate production processes, cost structures, and apply break-even analysis for effective business decision-making.
- Identify and differentiate between various market structures and assess pricing and competition strategies in each.
- Interpret the components and measurement methods of national income and understand challenges in economic data analysis.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

CO1: Understand the nature and scope of business economics and distinguish between micro and macroeconomics.

CO2: Analyse demand, elasticity, and consumer behaviour for business decision-making.

CO3: Apply production and cost concepts, including break-even analysis, to assess viability.

CO4: Differentiate market structures and explain price-output determination under perfect competition.

CO5: Understand national income concepts and evaluate the impact of structural reforms and macro indicators.

SYLLABUS

Unit-I: Introduction

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics, differences and their Interface.

UNIT-II: Demand Analysis

Meaning and Definition of Demand, Determinants of Demand. Demand Function, Law of Demand, Demand Curve, Exceptions to Law of Demand. Elasticity of Demand, Measurement of Price Elasticity of Demand.

UNIT – III: Production, Cost and Revenue Analysis

Concept of Production Function, Law of Variable Proportions, Law of Returns to Scale. Classification of Costs – Short run Vs Long run cost-Average cost, marginal cost, Break - Even Analysis -advantages and applications

UNIT-IV: Market Structure

Concept of Market – Classification of Markets. Characteristics of Perfect Market & Imperfect Market (Monopoly)

UNIT-V: National Income and Structural Reforms

Meaning – Definition - Concepts of National Income – GDP - Measurement of National Income - Components of National Income - Problems in Measuring National Income.

Activities

- Compare Micro and Macro Economics with business examples
- Conduct a price-demand survey and draw a demand curve.
- Provide hypothetical cost and revenue data for a start-up or product. Calculate break-even point using hypothetical business data.
- Simulate different market structures and pricing strategies.

References:

- 1 Aryasri and Murthy- Business Economics - Tata Mc Graw Hill.
- 2 H.L Ahuja - Business Economics - Sultan Chand & Sons.
- 3 S. Sankaran - Business Economics - Margham Publications.
- 4 P.C. Chopra - Business Economics – Kalyani Publications.
- 5 Deepa Sree - Business Economics - Himalaya Publishing House