



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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SEMESTER-III

COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course Objectives

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

- Understand the basic principles and procedures of single entry system of accounting
- Deal with branch accounting
- Identify and analyse banking company accounts.
- Record and prepare final accounts for insurance companies in accordance with IRDA regulations;
- Examine the various accounts of non-profit organizations..

Course Outcomes:

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

CO1: Reconstruct financial statements from incomplete records using logical accounting procedures.

CO2: Prepare branch accounts using cost price, invoice price, and debtor system methods.

CO3: Prepare banking company accounts with schedules as per regulatory norms.

CO4: Prepare revenue accounts and balance sheets for life and general insurance companies.

CO5: Prepare accurate financial statements for non-profit organizations and interpret financial performance and position.

SYLLABUS

Unit-I: Accounting for Incomplete Records

Incomplete Records – Features – Differences between Single Entry and Double Entry – Limitations – Ascertainment of Profit using Statement of Affairs Method (Including Problems)

Unit-II: Accounting for Non-Profit Organisations

Non-Profit Organisations – Features – Provisions of Section 8 of Companies Act 2013- Books Maintained – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet – Special Items: Subscription, Donations, Legacies, Entrance Fees – Capital and Revenue Items – Accounting Principles (including Problems).

UNIT-III: Branch Accounting

Branches – Types of Branches – Dependent Branches – Debtors System – Stock and Debtors System – Branch Accounts at Cost Price and Invoice Price – Independent Branches (including Problems).

Unit-IV: Accounting for Banking Companies

Banking Companies – Legal Framework – Banking Regulation Act, 1949 – Final Accounts of Banking Companies – Profit and Loss Account – Balance Sheet with Schedules (including Problems).

Unit-V: Insurance Company Accounts

Insurance Companies – Life and General Insurance – IRDA Guidelines – Preparation of Revenue Account, Profit & Loss Account and Balance Sheet of Life Insurance Companies (including Problems).

Activities

- Prepare reconstructed final accounts from incomplete records using a given data set.
- Solve problems on dependent and independent branch accounting using ledger accounts and adjustment entries.
- Draft financial statements for a simulated banking company using RBI-prescribed format.
- Analyze the annual reports of real insurance companies and identify accounting components.
- Visit a local NGO and collect data to prepare a sample Receipts & Payments Account and Income & Expenditure Account.

References:

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. (2003). *Business organization*. Sultan Chand & Sons.
5. Prakash, J. (2011). *Business organisation and management* (Hindi and English ed.). Kitab Mahal Publishers.

SEMESTER-III

COURSE 6: BUSINESS STATISTICS

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to:

- Understand and be able to collect and present data in the most refined and relevant manner pertaining to the research
- Enable students to understand, different measures of central tendency.
- Develop the ability to compute and interpret various measures of dispersion.
- Compute skewness
- Establish the relationship between two variables by using measures of relations

Course Outcomes (COs)

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

CO1: Understand the basic concepts and significance of statistics, and present data using classification, tabulation, and graphical methods.

CO2: Compute and interpret various measures of central tendency to analyze datasets effectively.

CO3: Apply measures of dispersion to evaluate variability and consistency in data.

CO4: Analyze data distribution using skewness measures and interpret asymmetry in datasets.

CO5: Evaluate relationships between variables using correlation techniques like Pearson's and Spearman's methods.

SYLLABUS

Unit I: Introduction to Statistics

Definition, Importance, Characteristics, and Limitations of Statistics – Classification and Tabulation of Data – Construction of Frequency Distribution Tables – Diagrammatic and Graphical Representation of Data (Bar Diagrams, Pie Charts, Histogram, Frequency Polygon, Ogive curves) – (Including problems)

Unit II: Measures of Central Tendency

Types of Averages – Characteristics of an Ideal Average – Computation and Application of Mean, Median, Mode – Median-based Averages – Geometric Mean – Harmonic Mean – (Including problems)

Unit III: Measures of Dispersion

Concept and Properties of Dispersion – Absolute vs. Relative Measures – Types: Range, Quartile Deviation (Semi-Inter-quartile Range), Mean Deviation, Standard Deviation – Coefficient of Variation(Including problems)

Unit IV: Skewness

Meaning and Importance of Skewness – Absolute and Relative Measures – Karl Pearson's, Bowley's, and Kelly's Coefficients of Skewness (Including problems)

Unit V: Measures of Relation

Correlation: Concept, Need, and Uses – Types of Correlation – Karl Pearson's Correlation Coefficient – Interpretation using Probable Error – Spearman's Rank Correlation – (Including problems)

Activities:

- Organize student-led seminars and quizzes on statistical concepts.
- Collect and interpret demographic and economic statistics of local areas (village/town/district).
- Participate in government-led statistical experiments (e.g., crop-cutting surveys).
- Practice statistical functions and data visualization using MS Excel.
- Prepare questionnaires and conduct sample surveys.

References :

1. Reddy, C. R. (1994). *Business statistics*. Deep & Deep Publications.
2. Gupta, S. P. (1992). *Statistical methods*. Sultan Chand & Sons.
3. Kapoor, V. K. (2018.). *Statistics: Problems and solutions*. Sultan Chand & Sons.
4. Elhance, D. N. (2017). *Fundamentals of statistics*. [Sultan Chand & Sons].
5. Vittal, P. R. (2018). *Business statistics*. Margham Publications.

SEMESTER-III

COURSE 7: BANKING THEORY AND PRACTICE

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to enable students to:

- Understand the fundamental concepts, types, and regulatory framework of commercial and specialized banks.
- Explore innovations in banking systems and evaluate the use of digital and electronic banking services.
- Identify and differentiate various types of banks in India and understand their roles in financial services and development.
- Examine the legal and operational relationships between bankers and customers, including compliance norms and payment systems.
- Understand the roles, responsibilities, and legal protections of collecting and paying bankers, including digital payment systems.

Course Outcomes:

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

CO1: Understand the meaning, functions, and credit creation role of commercial banks along with the role of RBI in the Indian banking system.

CO2: Identify and evaluate different banking systems and recent innovations in e-banking, including RTGS, NEFT, and mobile banking.

CO3: Distinguish among various types of banks including commercial banks, cooperative banks, RRBs, SIDBI, NABARD, EXIM Bank, and SFBs.

CO4: Explain the general and special relationships between a banker and customer and comprehend the significance of KYC and eKYC norms.

CO5: Describe the roles, duties, and statutory protections of collecting and paying bankers, and understand modern payment gateway systems.

SYLLABUS

Unit I: Introduction: Meaning & Definition of Commercial Bank – Functions of Commercial Banks –Credit Creation with Examples – RBI and its functions.

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- Payments Banks.

Unit III: Types of Banks: Types of Commercial Banks – Public Sector Banks and Private Sector Banks-Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank - Small Finance Banks(SFBs).

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 and eKYC 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.

Activities:

- Simulate how banks create credit through deposits and loans.
- Analyze features of apps like Paytm, PhonePe, or SBI YONO (e.g., UPI, RTGS, NEFT).
- Compare RRBs, SFBs, NABARD based on year, purpose, and functions.
- Examine customer onboarding procedures and legal aspects of KYC.
- Present on platforms like Razorpay and Google Pay—features, security, and use.

References

1. Sundharam, K. P. M., & Varshney, V. L. (2019). *Banking theory: Law & practice* (21st Revised ed.). Sultan Chand & Sons
2. Santhanam, B. (2012). *Banking theory, law and practice* (5th ed.). Margham Publications.
3. Aryasri, A. R. (2014) *Banking and financial systems*. Tata McGraw-Hill Education India. (Year not identified)
4. Vijayaraghavan, V. (2019). *Introduction to banking*. Excel Books.

SEMESTER-IV

COURSE 8: CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course Objectives (CO):

This course is designed to enable students to:

- Understand the types of share capital and apply correct accounting treatment for issue, forfeiture, and reissue of shares;
- Bring up with the principles and procedures of issue of shares and debentures
- Evaluate goodwill using various valuation methods and apply the same in accounting problems;
- Ascertain the methods of valuation of shares;
- Prepare final accounts of companies as per provisions of the Companies Act, 2013, incorporating relevant adjustments.

Course Outcomes:

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

CO1: Apply accounting treatment for issue, forfeiture, and reissue of various types of shares including those issued at par, discount, and premium.

CO2: Record and analyze transactions related to the issue and redemption of debentures and issue of bonus shares under different conditions.

CO3: Compute the value of goodwill using various methods such as Average Profit, Super Profit, Capitalization, and Annuity Methods.

CO4: Evaluate the value of shares using Net Assets, Yield Basis, and Fair Value methods for decision-making purposes.

CO5: Prepare final accounts of companies as per the Companies Act, 2013 with adjustments to the Profit and Loss Account and Balance Sheet.

SYLLABUS

Unit I: Accounting for Share Capital

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit II: Issue and Redemption of Debentures and Issue of Bonus Shares

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - (including problems).

Unit III: Valuation of Goodwill

Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit IV: Valuation of Shares

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit V: Company Final Accounts

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Solve practical problems on the issue, forfeiture, and reissue of shares using real-time scenarios and accounting formats.
- Prepare a simulated ledger and journal entries for the issue and redemption of debentures at par, discount, and premium.
- Conduct a group activity to study bonus share announcements of listed companies and record corresponding accounting treatments.
- Practice valuation of goodwill using various methods (Average Profit, Super Profit, Capitalization, and Annuity) with guided worksheets.
- Organize a role-play or mock business scenario to perform share valuation using Net Asset, Yield Basis, and Fair Value methods.

References

1. Jain, S. P., & Narang, K. L. (2022). *Corporate accounting* (Latest ed.). Ludhiana: Kalyani Publishers.
2. Reddy, T. S., & Murthy, A. (2022). *Corporate accounting* (Revised ed.). Chennai: Margham Publications.
3. Maheshwari, S. N., & Maheshwari, S. K. (2021). *Advanced accountancy – Volume II* (11th ed.). New Delhi: Vikas Publishing House.
4. Gupta, R. L., & Radhaswamy, M. (2022). *Advanced accounting* (19th ed.). New Delhi: Sultan Chand & Sons.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced accounts – Volume II* (20th ed.). New Delhi: S. Chand Publishing.

SEMESTER-IV

COURSE 9: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to :

- Introduce the principles, objectives, and methods of Cost Accounting and preparation of cost sheets.
- Impart knowledge on material cost control techniques and pricing methods of material issues.
- Familiarize students with labour cost computation and overhead allocation techniques.
- Develop analytical skills for interpreting financial statements using various analytical tools.
- Enable students to compute and interpret financial ratios for assessing business performance.

Course Outcomes:

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

CO1: Understand and differentiate Cost, Financial, and Management Accounting concepts, and prepare a cost sheet using appropriate classifications.

CO2: Apply inventory control techniques and material pricing methods to manage and account for material costs.

CO3: Compute labour costs using various incentive wage plans and distinguish between direct and indirect labour.

CO4: Analyze and interpret financial statements using comparative, common-size, and trend analysis techniques.

CO5: Evaluate business performance through various financial ratios including liquidity, solvency, profitability, and activity ratios.

SYLLABUS

UNIT - I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Management Accounting: Features – Objectives-functions-Management Accountant's role–Difference between Cost Accounting, Financial Accounting and Management Accounting– Cost concepts – Cost Classification - Preparation of Cost Sheet. (Including problems)

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods. (including problems)

UNIT-III: LABOUR

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. (including problems)

UNIT-IV: FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Statement and Trend Analysis (including problems)

UNIT -V: RATIO ANALYSIS

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Liquidity Ratios- Solvency Ratios- Profitability Ratios- Activity Ratios (including problems)

Activities:

- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organizations for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P.Jain and K.L.Narang–Advanced Cost Accounting, Kalyani Publishers.
2. M.N.Arora–A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.N.Maheswari–Principles of Management Accounting, Sultan Chand & Sons.
4. Sharma & Shashi Gupta–Management Accounting, Kalyani Publishers.
5. S.P.Gupta–Management Accounting, S. Chand Publishing, New Delhi.

SEMESTER-IV

COURSE 10: BUSINESS LAW

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to :

- Understand the foundational principles of contracts under the Indian Contract Act, 1872.
- Analyse the legal elements that make a contract valid, enforceable, and binding.
- Understand the legal capacity of parties and the rules governing contingent contracts and contract discharge.
- Examine the relevance of contemporary laws like the Sale of Goods Act, Consumer Protection Act, and IT Act in modern business practices.
- Identify types of cyber-crimes and explain the scope, objectives, and legal provisions of the IT Act 2000

Course Outcomes:

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

CO1: Understand the fundamentals of the Indian Contract Act, 1872, and identify the essentials of valid, void, and voidable contracts with reference to case laws.

CO2: Analyze the legal framework of offer, acceptance, and consideration and apply the rules through relevant legal precedents.

CO3: Evaluate the contractual capacity of parties, contingent contracts, discharge modes, and remedies for breach of contract using legal reasoning.

CO4: Interpret key provisions of the Sale of Goods Act, 1930, and Consumer Protection Act, 2019, including rights of buyers and consumer grievance redressal.

CO5: Identify the types of cyber-crimes and understand the scope, objectives, and legal remedies under the Information Technology Act, 2000.

SYLLABUS

Unit I: Law of Contract:

Meaning and Definition of Agreement and Contract - Essential Elements of Valid Contract - Valid, Void and Voidable Contracts - Indian Contract Act, 1872- Case Laws

Unit II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration- Case Laws

Unit III: Capacity of the Parties and Contingent Contract:

Rules Regarding Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract- Case Laws

Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor - Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

Unit V: IT Act 2000

Cyber-crimes- Types of cyber-crimes-Need for Cyber Law – scope and objectives of IT Act 2000-Digital Signatures- Safety Mechanisms to Prevent Cyber Crimes- Legal Measures- How to Report Cyber Crimes.

Activities:

- *Role Play:* Enact simple business contracts covering all essential elements; classify them as valid, void, or voidable.
- *Case Analysis:* Analyze and present legal validity of offer and acceptance in given case studies.
- *Debate:* Conduct a debate on whether minors should be allowed to enter into certain types of contracts.
- *Complaint Simulation:* Draft and present a mock consumer complaint under the Consumer Protection Act.
- *Poster/Presentation:* Create posters or slides on cybercrime types, safety measures, and reporting procedures.

References:

1. J.Jaysankar, Business Laws, Margham Publication. Chennai.
2. N.D Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata Mc Graw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.