

Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM

B.Com SYLLABUS STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM **REVIEWED SYLLUBUS w.e.f. 2016-17**

D.Com - Semester -1							
SI. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First	English	100	25	75	4	3
	Language	_					
2.	Second	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
	Language						
3.	Foundation	HVPE (Human Values &	50		50	2	2
	Course -1	Professional Ethics)*					
4.	Foundation	Environmental Studies	50		50	2	2
	Course- 2						
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization	100	25	75	5	4
7.	DSC 3 A	Business Economics-I	100	25	75	5	4
Total		600	125	475	27	22	

B Com - Semester –I

#The marks split between formal test and co-curricular activities may be decided by the University concerned @ Syllabus size shall be in accordance with the No. of teaching hours. *HVPE may be taught by Telugu teachers

SI. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50		50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50		50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Environment	100	25	75	5	4
7.	DSC 3 B	Business Economics-II	100	25	75	5	4
Total		600	125	475	27	22	

B.Com - Semester – II

SEMESTER - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

Unit –II: Subsidiary Books:

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

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors - Meaning - Types of Errors - Rectification of Errors (Problems)

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 favorable and unfavourable balances.

Unit -V: Final Accounts:

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

Reference Books

- 1. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications
- 2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
- 3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
- 4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
- 5. V.K.Goyal, Financial Accounting, Excel Books
- 6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

DSC 2 A - Business Organization

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business - Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics – Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

- 1. C.D.Balaji and G. Prasad, Business Organization Margham Publications, Chennai.
- 2. R.K.Sharma and Shashi K Gupta, Business Organization Kalyani Publications.
- 3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
- 4. Y.K.Bushan, Business organization and Management, Sultan Chand.
- 5. Sherlekar, Business Organization and Management, Himalaya Publications.

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics-Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function -- Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit -- III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost – Cost behaviour - Breakeven Analysis - Its Uses and limitations.

Reference Books

- 1. S.Sankaran, Business Economics, Margham Publications, Chennai.
- 2. Business Economics Kalyani Publications.
- 3. Business Economics Himalaya Publishing House.
- 4. Aryasri and Murthy Business Economics, Tata McGraw Hill.
- 5. Business Economics, Maruthi Publications.

Semester - II

DSC 1B - Fundamentals of Accounting-II

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (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 (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 (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

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

DSC 2 B: Business Environment

Unit - I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit - V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor	:	
2. Francis Cherunilam	:	
3. S.K. Mishra and V.K. Puri	:	
4. K. Aswathappa	:	

Business Environment. Business Environment. Economic Environment of Business. Essentials of Business Environment.

DSC 3 B - Business Economics-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

Unit-III Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV National Income And Economic Systems: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

Reference Books:

- 1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
- 2. H.L Ahuja, Business Economics, Sultan Chand & Sons
- 3. KPM Sundaram, Micro Economics
- 4. Mankiw, Principles of Economics, Cengage Publications
- 5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House

6. DAR Subrahmanyam &V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.

7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.