



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. General Honours (Major)

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	Internship			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	SEC			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

	20	Advanced Computerized Accounting (OR) Investment Management	4	4
Semester-VIII	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

SEMESTER-I

COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

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 be able to

Identify the role of 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 macro economics and factors that 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 of 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 of 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 & Excise. 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. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
 6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications
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SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

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