

**B.Com (General, Computer Applications &  
Banking, Insurance and Financial Services)**  
**2<sup>nd</sup> Semester Syllabus (w.e.f. 2022-23)**

**Govt. College for Men (A), Kadapa  
Department of Commerce  
I Year B Com (Gen, BIFS & CA)– Semester – II  
Course :COM22201: Financial Accounting  
(w.e.f. 2022-23 Admitted Batch)**

**Max. Marks: 100**

**Hrs per week: 5**

**Learning Outcomes:**

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

Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

Understand the Process of preparation of Bills of Exchanges and Accounting process followed for Bills of Exchanges

Analyze the accounting process and preparation of accounts in joint ventures.

Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

Understand the Accounting System followed in Branches

**Syllabus**

**Unit-I: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written down Value – Annuity and Depletion Method (including Problems).

**Unit-II: 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-III: 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-IV: 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-V: Branch Accounts:** Meaning - Types of Branches - Branch Accounting - Debtors System - Stock and Debtors System - Invoice Price Method (excluding independent and foreign branches) (Simple Problems)

#### **Reference Books:**

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari & V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

**Govt. College for Men (A), Kadapa**  
**Department of Commerce**  
**I Year B Com (Gen, BIFS & CA)– Semester – II**

**Course :COM22202: Business Economics**  
**(w.e.f. 2022-23 Admitted Batch)**

**Max. Marks: 100**

**Hrs per week: 5**

**Learning Outcomes:**

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

Describe the nature of economics in dealing with the issues of scarcity of resources.

Analyze supply and demand analysis and its impact on consumer behavior.

Evaluate the factors,such as production and costs affecting firm's behaviour.

Recognize market failure and the role of the government in dealing with those failures.

Use economic analysis to evaluate controversial issues and policies.

Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

**Syllabus**

**Unit-I: Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Economic and Non Economic Activities - Micro and Macro Economics - Cardinal Utility and Ordinal Utility

**Unit-II: Demand Analysis:** Meaning and Definition of Demand – Determinants to 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 - Types of Price Elasticity of Demand - Measurements of Price Elasticity of Demand - Total Outlay Method - Point Method - Arc Method.

**Unit – IV: Production, Cost and Revenue Analysis:** Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs - Money Cost - Opportunity Cost -Social Cost - Accounting Costs and Economic Costs - Direct Cost and Indirect Cost - Fixed Cost and Variable Cost.

**Unit-V: Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price - Monopoly – Characteristics – Equilibrium Under Monopoly.

**Reference Books:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

**Govt. College for Men (A), Kadapa**  
**Department of Commerce**  
**I Year B Com (Gen & BIFS only)– Semester – II**  
**Course :COM22203:Banking Theory and Practice**  
**(w.e.f. 2022-23 Admitted Batch)**

**Max. Marks: 100**

**Hrs per week: 5**

**Learning Outcomes:**

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

Understand the basic concepts of banks and functions of commercial banks.

Demonstrate an awareness of law and practice in a banking context.

Engage in critical analysis of the practice of banking law.

Organize information as it relates to the regulation of banking products and services.

Critically examine the current scenario of Indian Banking system.

Formulate the procedure for better service to the customers from various banking innovations.

**Syllabus:**

**Unit-I: Introduction:**

Meaning & Definition of Bank – Features and Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Role of Banks in economic development - Functions of Central Bank - Differences between Central Bank and Commercial Bank

**Unit-II: Banking Systems:**

Unit Banking - Merits and Demerits - Branch Banking - Merits and Demerits - Mixed Banking - Merits and Demerits - Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking

**Unit-III: Types of Banks:**

Indigenous Banker - Features and defects - Cooperative Banks - Features, Structure and Problems - Regional Rural Banks - Functions and Problems - SIDBI - Functions - NABARD - Functions and its Role - EXIM bank - Objectives and Functions

**Unit-IV: Banker and Customer:**

Meaning and Definition of Banker and Customer– Types of Customers – General Relationship between Banker - Special Relationship between Banker and Customer - Closing of account of his customer - Precautions to be taken while opening account of Minor - Know Your Customer (KYC) Norms.

**Unit-V: Collecting Banker and Paying Banker:**

Collecting Banker - Duties and Responsibilities – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker -Paying Banker - Responsibilities - Statutory Protection to Paying Banker -Payment Gateways - Requirements and advantages.

### **Reference Books:**

1. Banking Theory: Law &Practice : K P M Sundaram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

**Life Skill Courses (LSC)**

**(Commerce Stream)**

*2<sup>nd</sup> Semester*

*Syllabus*

*LIFE SKILL COURSE (LSC) – 2nd Semester*

COMLSC22201: ENTREPRENEURSHIP DEVELOPMENT

**Syllabus**

**Max. Marks: 50**

**Hrs per week: 2**

**Course Objective:**

A Generic Course that is intended to inculcate an integrated personal Life Skill to the student.

***Learning Outcomes:***

After successful completion of the course the student will be able to;

Understand the concept of Entrepreneurship, its applications and scope.

Know various types of financial institutions that help the business at Central, State and Local Level

Understand Central and State Government policies, Aware of various tax incentives, concessions

Applies the knowledge for generating a broad idea for a starting an enterprise/start up

Understand the content for preparing a Project Report for a start up and differentiate between financial, technical analysis and business feasibility.

**Syllabus:**

**Unit-I: Entrepreneurship:** Definition and Concept of entrepreneurship - Entrepreneur Characteristics-Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start-ups.

**Unit-II: Idea Generation and Project Formulation:** Ideas in Entrepreneurships – Sources of New Ideas – Techniques for Generating Ideas – Preparation of Project Report –Contents; Guidelines for Report preparation

– Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis.

**Unit-III: Institutions Supporting and Taxation Benefits:** Central level Institutions: NABARD; SIDBI,– State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

**Reference Books:**

1. Arya Kumar, Entrepreneurship, Pearson, Delhi
2. Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
7. Peter F. Drucker, Innovation and Entrepreneurship
8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities
9. Dr B E V L Naidu, Entrepreneurship. Seven Hills Publishers

***Skill Development Courses (SDC)***  
***(Commerce Stream) 2<sup>nd</sup> Semester***  
***Syllabus***

SKILL DEVELOPMENT COURSES (SDC) COMMERCE STREAM (2nd Semester)

**COMSDC22203: AGRICULTURAL MARKETING**

**Max. Marks: 50**

**Hrs per week: 2**

***Learning Outcomes:***

*By the successful completion of this course, the student will be able to;*

- 1. Know the kinds of agricultural products and their movement*
- 2. Understand the types, structure and functioning of agricultural marketing system*
- 3. Comprehend related skills and apply them in sample situations*
- 4. Extend this knowledge and skills to their production/consumption environment*

***SYLLABUS:***

**Unit- I:**

Introduction of Agriculture and agricultural products (including agriculture, horticulture, sericulture, floriculture, aquaculture- genetic culture and dairy product) - Agricultural Marketing - Role of marketing - Concepts - Goods and services - Movement of product from farm to consumer –Middlemen – Moneylenders - Types of agricultural markets (basic classification).

**Unit- II:**

Basic structure and facilities of an agricultural market – Primary, secondary and tertiary markets–Functioning of Market Yards–Market information – Rythu Bharosa Kendras (RBK) – Govt. market policies and regulations- Contract farming -Govt Apps for marketing of agriculture products.

**Unit- III:**

Planning production – assembling – grading – transportation – storage facilities - Price fixation - Dissemination of market information – and role of ICT – Marketing Mix - Product element- Place element- Price element- Promotion element - Selection of target market - Government programs in support of Agricultural marketing in India.

Reference books:

- 1.S.S.Acharya & N.L.Agarwala, Agricultural Marketing in India - Oxford and IBH Publications
2. K.S.Habeeb - Ur - Rahman Rural Marketing in India - Himalaya publishing
3. S.S.Chinna Agricultural Marketing in India - KALYANI publishers
4. Publications of National Institute of Agricultural Marketing, Odisha

**SKILL DEVELOPMENT COURSE (SDC)**  
**COMMERCE STREAM (2nd Semester)**  
**COMSDC22204:BUSINESS COMMUNICATION**

**Max.Marks:50**

**Hrs per week: 2**

***Learning Outcomes:***

*After successful completion of this course, students will be able to;*

- 1. Understand the types of business communication and correspondence*
- 2. Comprehend the processes like receiving, filing and replying*
- 3. Acquire knowledge in preparing good business communications*
- 4. Acquaint with organizational communication requirements and presentations.*

***SYLLABUS:***

**UNIT I :**

Introduction and Importance of communication - an overview - meaning and process of communication - organizational communication and its barriers.

**UNIT II:**

Types of Business Communications –Categories, methods and formats - Business vocabulary - Business idioms and collocations – Organisational Hierarchy - Various levels of communication in an organization – Top-down, Bottom-up and Horizontal-Business reports, presentations– Online communications.

**UNIT III:**

Receiving business communications -Filing and processing - Sending replies - Routine cycle of communications – Writing Communications - Characteristics of a good business communication - Preparation of business meeting agenda – agenda notes - minutes –circulation of minutes – Presentations of communication using various methods.

***Reference books:***

1. Chaturvedi. P.D.Chaturvedi.M - Business Communication concepts, Cases and applications - Pearsons Education
2. Kaul Asha - Effective Business Communication - PHI Learning pvt Ltd
3. [www.swayam.gov.in](http://www.swayam.gov.in)
4. Websites on business communication

SKILL DEVELOPMENT COURSES COMMERCE STREAM (2 Semester)

**COMSDC22205:ADVERTISING**

**Max.Marks:50**

**Hrs per week: 2**

**Learning Outcomes:**

*After Successful completion of this course, the students are able to;*

- 1. Understand the field of Advertising*
- 2. Comprehend opportunities and challenges in Advertising sector*
- 3. Prepare a primary advertising model*
- 4. Understand applying of related skills*
- 5. Examine the scope for making advertising a future career*

**Syllabus**

**UNIT I:**

Introduction of advertising concepts- functions - Types of advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

**UNIT II:**

Role of advertising agencies and their responsibilities - scope of their work and functions - Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

**UNIT III:**

Types of advertising – Basic characteristics of a typical advertisement –Reaching target groups - Local advertising – Feedback on impact of advertisement - Business promotion.

**Reference books:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. JethWaneyJaishri& Jain Shruti - Advertising Management - Oxford university Press Publications of Indian Institute of Mass Communications

## ***SKILL DEVELOPMENT COURSES***

*COMMERCE STREAM (Semester 2)*

### **COMSDC22206:LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Max.Marks:50**

**Hrs per week: 2**

#### **Learning Outcomes:**

*At the successful completion of the course, the student will able to;*

- 1. Summarize relationship between marketing and Logistic Management*
- 2. Understand the concepts of Supply Chain Management in connection with products.*
- 3. Understanding various types of seller and suppliers*
- 4. Evaluate best logistic method among all means of transport operations*
- 5. Analysis of different distribution strategies - online and physical distribution*
- 6. Compare the Logistics in National and International Scenario.*
- 7. Design and develop new methods and models of Logistics in SCM*

#### **SYLLABUS:**

##### **Unit-1: Introduction to Logistics and Supply Chain Management (SCM):**

Functions of Logistics - Structure of logistics - Logistics Costs - Modes of Logistics - Logistics in 21st Century -- Role of Supply Chain Management - Design and Development of Supply Chain Network - Different types of Supply Chain Networks

##### ***Unit-II: Logistics:***

Customer Selection - Process -Customer Service and Customer Retention – Relationship Management - Integrating Logistics and Customer Relationship Management

##### ***Unit-III: Supply Chain Management:***

Managing and Estimating Supply Chain Demand – Forecasting Techniques – Supplier Networks –Skills to Manage SCM - Recent Trends in SCM

***References books:***

1. Shailesh Kasande, Materials and logistics Management, NiraliPrakashan
2. Jhamb LC, Materials and logistics Management, Everest Publishing House.
3. Martin Christopher, Logistics & Supply Chain Management, Prentice Hall.
4. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.
5. G. Raghuram , Logics and Supply Chain Management, Macmillan.
6. Dr. Gopal Krishnan – Material Management Rear view, Pearson New Delhi.
7. B.S. Sahay, Macmillan, Supply Chain Management, Pearson Education.
8. Bowersox, Closs & Cooper, Supply Chain Logistics Management, McGraw-Hill.
9. Websites on Logistics and supply chain management.