

**BCom (General, Computer Applications &
Banking, Insurance and Financial Services)
2nd Semester Syllabus (w.e.f. 2020-21)**

Govt. College for Men (A), Kadapa
Department of Commerce
I Year B Com (Gen, BIFS & CA)– Semester – II
Course :COM20201: Financial Accounting
(w.e.f. 2020-21 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.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Syllabus

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

Unit-IV: 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-V: 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).

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.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Seminar
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Proforma invoice and account sales
- Visit a consignment and joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

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

Course :COM20202: Business Economics
(w.e.f. 2020-21 Admitted Batch)

Max. Marks: 100

Hrs per week: 5

Learning Outcomes:

At the end of the course, the student will be 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 behaviour.
- Evaluate the factors, such as production and costs affecting firms' behaviour.
- Recognize market failure and the role of 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 -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand–Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

Unit – III: Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

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

Unit-V: National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

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.

Suggested Co-Curricular Activities:

- Assignments
- Student Seminars
- Quiz , JAM
- Study Projects
- Group Discussion
- Graphs on Demand function and demand curves
- Learning about markets
- The oral and written examinations (Scheduled and surprise tests),
- Market Studies
- Individual and Group project reports,
- Annual talk on union and state budget
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Govt. College for Men (A), Kadapa
Department of Commerce
I Year B Com (Gen & BIFS only)– Semester – II
Course :COM20203:Banking Theory and Practice
(w.e.f. 2020-21 Admitted Batch)

Max. Marks: 100

Hrs per week: 5

Learning Outcomes:

At the end of the course, the student will be 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 – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

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

Unit-III: Types of Banks:

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

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 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.

Reference Books:

1. Banking Theory: Law & Practice : K P M Sundaram and V L Varshney, 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 : Vijaya Raghavan, Excel books.
6. Indian Financial System : M.Y. Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

Suggested Co-Curricular Activities:

- Debates
- Student Seminars
- Quiz Programmes
- Visit to Bank premises
- Guest Lecture by Banking Official
- Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Life Skill Courses

(Commerce Stream) 2nd Semester

Syllabus

COMLSC101: ENTREPRENEURSHIP DEVELOPMENT

(2 Semester)

(To be Implemented from 2020-21 Academic Year)

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

Suggested Co-Curricular Activities(As far as possible)

1. Group Discussion
2. Debate
3. Seminar
4. Visit to an SSI and preparing of an outline Report
5. Invited Lecture by a Bank Employee on the Bank Support to a Start Up.
6. Chart showing tax concessions to SSI, MSME both direct and indirect.

Skill Development Courses
(Commerce Stream) 2nd Semester
Syllabus

COMSDC103: 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.

Suggested Co-curricular Activities: 05hrs

1. Study visit to agricultural markets and Rythu Bharosa Kendras (RBK)
2. Invited lecture by field expert
3. Survey of various involved activities e.g. assembling, grading, storage, transportation and distribution
4. Identify the demand for food processing units
5. Application of Govt Apps as one Nation and one Market
6. Assignments, Group discussion, Quiz etc.

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
5. Wikipedia and other websites on Agricultural Marketing.

COMSDC105: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.

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
4. Websites on Advertising

Recommended Co-curricular Activities (04 hrs):

1. Collection and segmentation of advertisements
2. Invited Lectures/skills training on local advertising basics and skills
3. Visit to local advertising agency
4. Model creation of advertisements in compliance with legal rules
5. Assignments, Group discussion, Quiz etc.

(Semester 2)

**COMSDC106: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.

Suggested Co-curricular Activities:

1. Invited lecture from Domain/Industry Experts
2. Field Visit (Manufacturing units, Suppliers)
3. Assignments, Seminars, Group Discussion, Quiz and Role Play
4. Poster presentations on SCM
5. Case Study Development