

# GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General (Honours) (Major) w.e.f. AY 2023-24

## PROGRAMME STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits	
Semester-I	23COMC101	Fundamental of Commerce ✓	4	4	
	23COMC102	Business Organisation ✓	4	4	
		English	4	3	
		Second Language	4	3	
		Multi-Disciplinary Course	2	2	
		Skill Enhancement Course -1	2	2	
		Skill Enhancement Course - 2	2	2	
		Total	20		
	Semester-II	23COMG203	Financial Accounting ✓	4	4
		23COMG204	Business Management ✓	4	4
		Minor Course	4	4	
		English	4	3	
		Second Language	4	3	
		Skill Enhancement Course - 1	3	2	
		Skill Enhancement Course - 2	3	2	
		Total	26	22	
		Community Service Project			
		Total			4

Programme: B.Com. (Computer Applications) (Major) w.e.f. AY 2023-24  
PROGRAMME STRUCTURE

Year	Semester	Course No	Title of the Course	No. of Hrs/Week	No. of Credits
					1
1	I	23COMC101	Fundamentals of Commerce	4	4
		23COMC102	Business Organisation	4	4
		23COMCA203	Financial Accounting ✓	3	3
	II		Financial Accounting Practical course	2	1
			Office Automation Tools	3	3
		COMP	Office Automation Tools Practical course	2	1
			<del>Office Automation Tools Practical course</del> <del>Community Service Project</del>	4	4
	Sum				2

## BBA/APP PROGRAMME STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits	
Semester-I	23COMC101	Fundamentals of Commerce	4	4	
	23COMC102	Business Organization	4	4	
		ENGLISH	4	3	
		SECOND LANGUAGE	4	3	
		ANALYTICAL SKILLS	3	2	
		COMMUNICATION SKILLS	3	2	
		MULTI DISCIPLINARY COURSE	2	2	
		TOTAL	26	22	
	Semester-II	23COMB203	Principles of Management	4	4
		23COMB204	Business Economics	4	4
		ENGLISH	4	3	
		SECOND LANGUAGE	4	3	
		MINOR	4	4	
		SKILL ENHANCEMENT COURSE	3	2	
		SKILL ENHANCEMENT COURSE	3	2	
	TOTAL	26	22		
Summer		Community Service Project		4	

**GOVT. COLLEGE FOR MEN (A), KADAPA**  
**Programme: B.Com. (G)(H), B.Com.(CA)(H) & BBA (H) w.e.f. AY 2023-24**  
**SEMESTER-I**

**23COMC101: 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 – Nature and Scope - Role of Commerce in Economic Development - Role of Commerce in Societal Development - Role of Imports and Exports – Concept of Balance of Payments - World Trade Organization and its purpose.

Unit 2: Economic Theory:

Macro Economics – Meaning - Definition - National Income – Methods of Measurements of National Income - Micro Economics – Concept of Demand and Supply – Importance of Elasticity of Demand and Supply - Classification of Markets - Perfect Competition – Characteristics – Equilibrium Price - Marginal Utility.

Unit 3: Accounting Principles:

Meaning and Objectives 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 behaviour, 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 behaviour and provide necessary suggestions regarding the products of his interest. Activities:
- Assignment on GAAP.
- Group Activities 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 schedule 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

**GOVT. COLLEGE FOR MEN (A), KADAPA**  
**Programme: B.Com. (G)(H), B.Com.(CA)(H) & BBA (H) w.e.f. AY 2023-24**  
**SEMESTER-I**

**23COMC102: 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 – Characteristics and merits and demerits of Sole Proprietorship – Characteristics and merits and demerits of Partnership – Characteristics and merits and demerits of Joint Stock Companies – Characteristics and merits and demerits of Co-operatives - 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 Organisation 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

# **I Year 1st Semester Commerce Skill Course Syllabus & Model Question paper**

GOVERNMENT COLLEGE FOR MEN(A), KADAPA

COMMERCE SKILL COURSES w.e.f. AY 2023-24

SEMESTER-I COURSE

23COMSC101: ENTREPRENEURSHIP DEVELOPMENT

Theory Credits: 2

2 hrs/week

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 –Startups.

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

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.