

I Year 2nd Semester B.Com
(General)(Honours)
Syllabus & Model Question Papers
w.e.f. 2023-24

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.Com. General Honours (Major) w.e.f. AY 2023-24
SEMESTER-II
23COMG203: FINANCIAL ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts.

Equip with the knowledge of accounting process and preparation of final accounts of sole trader.

Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

Know the difference between Joint Ventures and Consignment.

Critically examine the balance sheets of a sole trader for different accounting periods.

Design new accounting formulas & principles for business organizations.

Syllabus:

Unit-I: Introduction:

Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Trial Balance - Preparation of Subsidiary books including Cash book (including problems).

Unit-II: Final Accounts: -

Final accounts – Trading Account, Profit and Loss Account and Balance Sheet - Preparation of Trading account, Profit & loss account and Balance Sheet (including problems).

Unit-III: Depreciation:

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (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).

Activities:

- Assignment on Sudsier Books. Group Activates on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- 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 .

Reference Books:

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

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.Com. General Honours (Major) w.e.f. AY 2023-24
SEMESTER-II
23COMG204: BUSINESS MANAGEMENT

Theory Credits: 4

4 hrs/week

Learning Objectives:

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Learning Outcomes:

At the end of the course, the student will be able to; Understand the concept of Business Management along with the basic laws and norms.

Able to understand the terminologies associated with the field of Business Management and control along with their relevance, and to identify the appropriate method and techniques of Business Management for solving different problems.

They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Syllabus:

Unit 1: Management:

Definition and Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

Unit 2: Planning:

Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

Unit 3: Organizing:

Organizing - Nature and Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

Unit 4: Directing:

Functions of Directing - Motivation – Theories of motivation - Maslow Need and Hierarchy theory and Motivation techniques - Leadership – Styles of Leadership and Types.

Unit 5: Controlling;

Nature, importance and Problems of Controlling – effective coordination - Basic Control Process and Control techniques.

Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi. 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

1 Year 2nd Semester B.Com (CA) (Honours)
Syllabus & Model Question Papers
w.e.f. 2023-24

GOVT. COLLEGE FOR MEN (A), KADAPA

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

SEMESTER-II

23COMCA203: FINANCIAL ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements. Learning Outcomes:

At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts.

Equip with the knowledge of accounting process and preparation of final accounts of sole trader.

Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

Know the difference between Joint Ventures and Consignment.

Critically examine the balance sheets of a sole trader for different accounting periods.

Design new accounting formulas & principles for business organizations.

Unit-I: Introduction:

Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Trial Balance - Preparation of Subsidiary books including Cash book (including problems).

Unit-II: Final Accounts:

Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers (including problems).

Unit-III: Depreciation:

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line - Written Down Value - Annuity and Depletion Method (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).

➤ Activities:

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
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- Any similar activities with imaginative thinking beyond the prescribed syllabus .

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4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.
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GOVT. COLLEGE FOR MEN (A), KADAPA

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

SEMESTER-II

23COMCA203: FINANCIAL ACCOUNTING PRACTICALS

Credits: 1

2 hrs/week

Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package. ✕
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

**GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-II**

MINOR COURSE : FINANCIAL MANAGEMENT

(w.e.f. 2023-24 for B.Com CA only)

23COM201M: FUNDAMENTALS OF FINANCIAL MANAGEMENT

4 hrs/week

Theory Credits: 4

Course Objectives:

1. To enable the students to understand the various functions of financial management.
2. To acquire knowledge on financing decisions.
3. To gain knowledge on Long term Investment decisions.
4. To impart knowledge on Short term Investment decisions.
5. To acquire knowledge on Dividend decisions.

UNIT – I: FINANCIAL MANAGEMENT

Meaning, Nature, Scope of financial management. Financial management goals: Profit maximization, Wealth maximization. Finance functions- Investment, financing and Dividend Decisions.

UNIT – II : COST OF CAPITAL

Meaning and significance of cost of capital, Calculation of cost of debt, Preference Capital, Equity Capital and retained earnings. Capital structure, Theories of Capital structure: Traditional and MM Hypothesis, Determining capital structure in practice, Capital structure planning, Operating and Financial leverages.

UNIT – III : CAPITAL BUDGETING

Nature of investment decisions; investment evaluation criteria - Accounting Rate of Return, Payback Period, Net Present value, Internal Rate of Return and Profitability Index.

UNIT – IV : WORKING CAPITAL

Meaning, significance and types of working capital; Determinants of Working Capital, Sources of working capital; Management of Inventories, Management of Cash; management of Accounts Receivables.

UNIT – V : DIVIDEND DECISIONS

Types of dividend, Dividend Models, Determinants of dividend policies, Practical aspects of dividend.

Recommended Books:

1. Khan & Jain, Financial management ,TMH Publishers.
2. I M Pandey financial management, Vikas publications
3. Prasanna Chandra financial management, TMH publishers
4. R K Sharma & Seshi Gupta financial management, Kalyani publishers
6. Rohit Srivastav financial management, Oxford publishers

**1 Year 2nd Semester BBA (Honours)
Syllabus & Model Question Papers
w.e.f. 2023-24**

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.B.A. Honours (Major) w.e.f. AY 2023-24
SEMESTER-II

23COMB203: PRINCIPLES OF MANAGEMENT

Theory Credits: 4

4 hrs/week

Course Objectives

- To outline the fundamental activities of managers
- To explain the basic concepts, principles and theories of management
- To examine the broad functions of management
- To comprehend the contemporary issues and challenges in the field of management
- To understand various control techniques practised at organisations.

UNIT-I: INTRODUCTION TO MANAGEMENT:

Definition – Nature, process and significance of management. Role of managers – Managerial Skills and Roles. Schools of Management Thought, Management as a Science or Art - Management as a profession, Administration and Management. Functions of Management. Contemporary Issues and Challenges in Management of 21st Century.

UNIT -II: PLANNING:

Planning - Nature and Importance of Planning, Types of Plans- Levels of Planning. Steps in planning process, Making Effective Plans. Significance of Objectives. Management by Objectives (MBO). Decision making- Nature of decision making, Types of decisions, Decision Making Process.

UNIT -III: ORGANIZING:

Organizing - Nature and purpose, Principles of Organization, Types of Organization. Organisational Structure and Design – Line, Staff and functional authority. Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees. Departmentation. Authority, Responsibility and Accountability, Principles of Delegation. process of delegation. Span of Control, Centralization Vs. Decentralization, Factors determining the degree of Decentralization of authority.

UNIT -IV: STAFFING AND DIRECTING:

Staffing - Nature and Purpose of Staffing, Importance of staffing. Components of Staffing. Manpower planning, Recruitment and Selection. Directing – Nature of Directing function. Concept of Motivation, theories of Motivation- Maslow's theory of Need Hierarchy and Herzberg's Dual Factor theory, Motivating people at work. Communication skills for directing. Barriers in communication.

UNIT -V: CONTROLLING:

Controlling - Concept, Nature and Importance, Essentials of Control. Requirements of an effective Control System, Techniques of Managerial control. Behavioural Implications of Control.

Reference Books:

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. Principles & Practices of Management. New Delhi, Kalyani Publishers.
3. L M Prasad, Principles and Practices of Management, Himalaya Publishing House
4. Rao, P. S. Principles of Management, Himalaya Publishing House.

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.B.A. Honours (Major) w.e.f. AY 2023-24
SEMESTER-II

23COMB204: BUSINESS ECONOMICS

Theory Credits: 4

4 hrs/week

Course Objectives:

- Understand the concept of economics and its relevance to business.
- Comprehend the concept of Demand analysis for making important business decisions
- Learn to apply the concepts of cost and Break-even analysis and learn various theories on production.
- Understand concepts of perfect competition and monopoly for fixation of prices.
- Understand the international business scenario and concepts of BOP.

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, Measurement 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. Concept of Total Revenue, Average Revenue and Marginal Revenue. Classification of Costs ,Break -Even Analysis, applications of Break- Even analysis.

UNIT-IV: MARKET STRUCTURE:

Concept of Market – Classification of Markets. Perfect Competition–Characteristics, Equilibrium Price, Monopoly – Characteristics, Equilibrium under Monopoly.

UNIT-V: NATIONAL INCOME AND STRUCTURAL REFORMS:

Concepts of National Income- Definition, Measurement of National Income. Trade cycles – Meaning, Phases. Benefits of International Trade, Balance of Trade, Balance of Payments. Concepts of Economic liberalization, Privatization, Globalization. WTO- Objectives, Functions.

Reference Books:

1. Aryasri and Murthy- Business Economics - Tata Mc Graw Hill.
2. H.L. Ahuja - Business Economics - Sultan Chand & Sons.
3. S. Sankaran - Business Economics – Margham Publications.
4. P.C. Chopra - Business Economics –Kalyani Publications.
5. Deepasree - Business Economics - Himalaya Publishing House.

I Year 2nd Semester
Commerce Skill Courses
Syllabus & Model Question Papers

GOVERNMENT COLLEGE FOR MEN (A), KADAPA

SKILL COURSE w.e.f. AY 2023-24

SEMESTER-II

23COMSC201:MARKETING SKILLS

Credits: 2

2 hrs/week

Course Objective:

This course will help the students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and able to have operational skills of various marketing activities.

Learning Outcomes:

The learner is able to: 1. Formulate a marketing plan that will meet the needs or goals of a business or organization and Conduct market research to provide information needed to make marketing decisions.

2. Understand different strategies for effective design of Marketing Mix;

3. Know the Sales Skills including effective personal selling skills;

Syllabus;

Unit I: Introduction to Marketing: (10 Hrs)

Core Marketing Concepts – Company Orientation towards the Marketplace – The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information: Market Segmentation, Targeting and Positioning Strategies - Determinants of Consumer Behaviour;

Unit II: Marketing Mix: (12 Hrs)

Elements of Marketing Mix - Product, Price, Promotion and Place, 7P's of Service Marketing Mix; Product: Classification of Products - Product Life Cycle - New Product Development – Branding Decisions; Price: Pricing Strategies: Understanding Pricing – Steps in setting the Price - Price Adapting Policies, and Initiating and Responding to Price Changes: Promotion: Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing; Place: Marketing Channels: Channel Functions and Flows, Channel Management Decisions.

Unit III: Nature and Role of Selling: (8Hrs)

Importance of Selling, Nature and Role of Selling: Importance of Selling – Role in the Context of Organization; Attributes of a Good Salesperson: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self-Worth, Knowledge-product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification–the Presentation and Demonstration – Dealing with Objections – Negotiations – Closing the Sale -follow up.

Curricular Activities:

1. Analyze different needs and wants of consumers in your locality or region
2. Prepare the prevalent marketing environment in your locality or region.
3. Identify Product Life Cycle stages of few Products like consumer durables (ex., Electronic goods, Computers, etc.).
4. Analyze Marketing strategies/planning used by automobile cosmetic and FMCG companies.
5. Conduct Market Research for the need of new products in your region.

References

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha, Marketing Management -A South Asian Perspective, Pearson Education.
2. Agarwal, P.K., Marketing Management – An Indian perspective, PragatiPrakasham
3. Kazmi SHH, Marketing Management Text and Cases, Excel.
4. Philip Kotler and Armstrong.G., MARKETING, Prentice Hall of India, 12th Edition.
5. Core Selling Skills: Because Selling Is All About People Paperback – 1 January 2015 by Les Giblin (Author)
6. Ramaswamy V.S. & Nama Kumari, S., Marketing Management – Planning and Control, Macmillan.

E- Learning Reference:

1. https://www.udemy.com/course/the-new-manager-managing-people-teamsprocesses/?utm_source=adwords&utm_medium=udemyads&utm_campaign=Leadership_v.NONP_la.EN_cc.INDIA&utm_term=.ag_136108019508_.ad_606494316205_.de_c_.dm_.pl_.ti_kwd295074359507_.li_9302139_.pd_.&utm_term=_.pd_.kw_business+management+and+leadership_.&matchtype=b&gclid=CjwKCAjww7KmBhAyEiwA5-PUSp4Q_OUYVm29rgKdiM_Oc2hfjgLJib6F2pxFukILjqtD-JDI8-kEYxoC6W4QAvD_BwE

GOVERNMENT COLLEGE FOR MEN (A), KADAPA

SKILL COURSE

w.e.f. AY 2023-24

SEMESTER-II

23C0MSC202: INVESTMENT PLANNING

Credits: 2

2 hrs/week

Course Objectives:

The objective of the course is to make the students familiarise with the concepts of investment, associated risks along with the regulatory authorities that monitor the capital market.

Syllabus:

UNIT - I Investment:

Attributes of Investment, Investment and speculation, Features of a good Investment, Investment Process. Investment Avenues – Types. Tax saving options.

UNIT - II Return and Risk:

Meaning and Measurement of Security Returns. Meaning and Types of Security Risks- Systematic Vs Non-systematic Risk. Measurement of Total Risk - Intrinsic Value Approach to Valuation of Bonds and Shares.

UNIT - III Portfolio:

Choosing the right Investment options, Construction of Investment portfolio, and Portfolio management. Investor Protection Guidelines of SEBI– SEBI Investment Advisors Regulations.

Hands on Activities:

1. Group/Individual presentations on Investment Alternatives (Advantages, Suitability and Limitations).
2. Calculation of Stock Return and Risk from historical data of NSE and BSE.
3. To make comparative analysis between various stocks using excel.

References:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Bhalla VK, Investment Management, S.Chand.
3. Donald E.Fischer, Ronald J.Jordan, Security Analysis and Portfolio Management; Prentice Hall of Indla.
4. Preeti Singh, Investment Management, Himalaya Publishers.