

1st SEMESTER B.COM(GENERAL)  
SYLLABUS AND MODEL QUESTION  
PAPERS

GOVERNMENT COLLEGE FOR MEN (A), KADAPA  
 (Model Syllabus for 4-Year UG Honours in B.Com. (General) as Major in  
 consonance with Curriculum framework w.e.f. AY 2025-26)  
B.COM (GENERAL) COURSE STRUCTURE

YEAR	SEM ESTE R	NAME OF THE COURSE	NO. OF HRS	NO. OF CREDITS
			5	4
1	1	1 Financial Accounting I	4	4
1	1	2 Business Organisation and Management	5	4
1	2	3 Financial Accounting II	4	4
1	2	4 Business Economics	5	4
2	3	5 Advanced Accounting	5	4
2	3	6 Business Statistics	4	4
2	3	7 Banking Theory & Practice	5	4

GOVERNMENT COLLEGE FOR MEN(A), KADAPA  
SEMESTER-I  
COURSE 1: FINANCIAL ACCOUNTING I (W.E.F.2025-26)

Theory Credits: 4

5 hrs/week

Course Objectives

After completion of the course, the student will be able to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes(COs)

Upon successful completion of this course, students will be able: to

CO1: understand the basic concepts of financial accounting;

CO2: analyse the accounting process;

CO3: enable the students to understand the various methods of depreciation and its calculation;

CO4: examine the impact of provisions and reserves on profitability of business;

CO5: workout with final accounts and assess the financial position of the concern.

**SYLLABUS**

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book-Preparation of Trial Balance- Rectification of Errors (Including Problems)

Unit – III: Depreciation & Amortisation

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

Unit – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries – Adjustment in Final Accounts – Impact on Profit – (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including Problems)

GOVERNMENT COLLEGE FOR MEN(A), KADAPA

SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION AND MANAGEMENT (W.E.F.2025-26)

4 hrs/week

Theory Credits: 4

Course Objectives

After completion of the course, the student will be able to:

- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts ;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Identify and differentiate various forms of business organisations including P4 models and franchising systems.

CO2: Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.

CO3: Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.

CO4: Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.

CO5: Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

SYLLABUS

Unit I: Business: 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, Public- Private- People-Partnership Model (P4), Franchising, Business Chains.

Unit II: Business Environment:

Mergers and Acquisitions- Business Takeovers- Corporate Social Responsibility (CSR)- examples with reference to AP state, Concept of Quality- Total Quality Management (TQM)- 6 Sigma. Kizen, Quality Circles.

Unit III: Management:

Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning- Decision Making- Delegation of authority- Decentralisation- Departmentation.

Unit IV: Motivation:

Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory- Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, Situational Leadership Theory.

Unit V: Staffing

Line and staff relationship - Control: meaning and importance- process of control-control budgetary control.

1st SEMESTER B.COM (CA) SYLLABUS  
AND MODEL QUESTION PAPERS



1st SEMESTER B.COM(BFSI) SYLLABUS  
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GOVERNMENT COLLEGE FOR MEN(a), KADAPA  
B.COM(BFSI) PROGRAMME STRUCTURE (W.E.F.2025-26) AEDP PROGRAMME

<b>Bachelor of Commerce (B.Com) in Banking Financial Services &amp; Insurance</b>					
	Course Title	No of Papers	No of Hours	No of Credits	Course s Credits
<b>Semester I</b>		<b>6</b>	<b>300</b>	<b>20</b>	<b>20</b>
Skill Courses	Accounts Assistant	1	90	6	6
Core Courses	Basic Business & Applied Law	1	45	3	9
	Business Mathematics & Statistics	1	45	3	
	Business Economics	1	45	3	
General Courses	Language I	1	45	3	5
	Language II	1	30	2	
<b>Semester II</b>		<b>6</b>	<b>300</b>	<b>20</b>	<b>20</b>
Skill Courses	GST Assistant	1	90	6	6
Core Courses	Financial Analysis	1	45	3	9
	Investments - Risk and Returns	1	45	3	
	Financial Management	1	45	3	
General Courses	Language I	1	45	3	5
	Language II	1	30	2	
<b>Semester III</b>		<b>6</b>	<b>300</b>	<b>20</b>	<b>20</b>
Skill Courses	Insurance Advisor/Agent	1	90	6	6
Core Courses	Personal Financial Planning	1	45	3	9
	Introduction to Indian Capital Markets	1	45	3	
	Sales & Distribution Management	1	45	3	
General Courses	Language I	1	45	3	5
	Language II	1	30	2	
<b>Semester IV</b>		<b>6</b>	<b>300</b>	<b>20</b>	<b>20</b>
Skill Courses	Mutual Fund Distributor	1	90	6	6
Core Courses	Retail Banking Assets Sales and Underwriting	1	45	3	9

	Retail Banking Liabilities Sales	1	45	3	
	Taxation	1	45	3	
General Courses	Language I	1	45	3	5
	Language II	1	30	2	
<b>Semester V &amp; VI</b>			<b>1800</b>	<b>40</b>	<b>40</b>
	Apprenticeship		1800	40	
	<b>Grand Total</b>		<b>4,800</b>	<b>160</b>	<b>160</b>

GOVERNMENT COLLEGE FOR MEN(A), KADAPA  
B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester I – Core Subject 1

Basic Business and Applied Law:

1. Introduction to Indian Business Law

Overview of the Indian legal system

Sources of Indian business law (constitution, statutes, case law)

Importance of legal compliance in Indian business operations

Key Legal Concepts in Indian Law

Principles of Indian contract law

Essentials of valid contracts under the Indian Contract Act, 1872

Overview of tort law and its application in business disputes

Regulatory Framework for Business in India

Role of regulatory agencies (SEBI, RBI, IRDAI, CCI)

Overview of company law (Companies Act, 2013)

Overview of taxation laws (Income Tax Act, GST Act)

2. Contract Law and Commercial Transactions:

Indian Contract Act, 1872

Formation and essentials of a valid contract

Types of contracts under Indian law (sale, lease, agency)

Performance, breach, and discharge of contracts

Special Contracts

Bailment and pledge

Indemnity and guarantee

Contract of agency

Commercial Transactions

Sale of Goods Act, 1930

Negotiable Instruments Act, 1881

Overview of e-commerce laws and electronic contracts

### 3. Corporate Law and Business Organizations:

Companies Act, 2013

Incorporation and registration of companies

Corporate governance requirements for Indian companies

Directors' duties and liabilities

Limited Liability Partnerships (LLPs)

Formation and registration of LLPs

Rights and duties of partners in an LLP

Conversion and winding up of LLPs

Partnership Act, 1932

Formation and types of partnerships

Rights and duties of partners

Dissolution of partnerships

### 4. Intellectual Property Rights (IPR) in India:

Intellectual Property Laws in India

Indian Patents Act, 1970

Trademarks Act, 1999

Copyright Act, 1957

Protection of Trade Secrets and Designs

Indian laws on trade secrets

Design protection under the Designs Act, 2000

Geographical Indications (GI) protection

### 5. Regulatory Compliance and Business Ethics:

## Regulatory Compliance for Businesses

Securities laws and regulations (SEBI Act)

Competition law (Competition Act, 2002)

Consumer protection laws (Consumer Protection Act, 2019)

Business Ethics and Corporate Social Responsibility (CSR)

Legal and ethical responsibilities of businesses

CSR provisions under the Companies Act, 2013

Compliance and reporting requirements for CSR activities

## 6. Dispute Resolution Mechanisms:

### Indian Judiciary and Legal Proceedings

Structure of Indian courts (civil and criminal)

Jurisdiction and hierarchy of courts

Overview of alternative dispute resolution (ADR) methods

Arbitration and Conciliation Act, 1996

Arbitration agreements and proceedings

Appointment and powers of arbitrators

Enforcement and challenge of arbitral awards

## 7. Emerging Areas in Indian Business Law:

### Data Protection and Privacy Laws

Overview of the Personal Data Protection Bill, 2019

Compliance requirements for data protection

Impact of data protection laws on businesses

### Start-up and Entrepreneurship Laws

Legal framework for start-ups in India

Incentives and support mechanisms for start-ups

Intellectual property strategies for start-ups

### Case Studies and Practical Applications:

- Analyzing real-world legal cases and business disputes in India
- Drafting legal documents and contracts under Indian law
- Simulated negotiations and legal advisory exercises

### Additional Resources and Tools:

- Indian business law textbooks, casebooks, and legal journals
- Legal databases and online resources (Manupatra, SCC Online)
- Guest lectures by legal practitioners and business lawyers

### Evaluation and Assessment:

- Assignments, quizzes, and exams assessing understanding of Indian business law concepts and principles
- Case analysis and legal memo writing
- Oral presentations and moot court simulations on legal issues

This curriculum provides a comprehensive understanding of applied Indian business law, covering both theoretical concepts and practical applications in the Indian business environment. It prepares students for legal compliance, risk management, and ethical decision-making in Indian businesses and commercial transactions.

GOVERNMENT COLLEGE FOR MEN(A), KADAPA  
B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester 1 - Core Subject – 2

**Business Mathematics and Statistics:**

1. Basic Arithmetic Operations

Addition, subtraction, multiplication, and division

Order of operations (PEMDAS)

Fractions, decimals, and percentages

Algebraic Concepts

Variables, constants, and expressions

Solving linear equations and inequalities

Formulas and their applications in business

Functions and Graphs

Linear functions and their graphs

Quadratic functions and parabolas

Exponential and logarithmic functions

2. Financial Mathematics:

Time Value of Money

Future value and present value calculations

Compound interest and simple interest

Annuities and perpetuities

Discounted Cash Flow Analysis

Net present value (NPV) and internal rate of return (IRR)

Capital budgeting decisions

Sensitivity analysis and scenario modeling

Financial Ratios and Analysis

Liquidity ratios (current ratio, quick ratio)  
Solvency ratios (debt-to-equity ratio, interest coverage ratio)  
Profitability ratios (return on investment, profit margin)

### 3. Descriptive Statistics:

#### Data Presentation and Summary

Frequency distributions and histograms  
Measures of central tendency (mean, median, mode)  
Measures of dispersion (variance, standard deviation)

#### Probability Distributions

Discrete probability distributions (binomial, Poisson)  
Continuous probability distributions (normal distribution)

#### Sampling and Estimation

Sampling techniques (random sampling, stratified sampling)  
Point estimation and interval estimation

### 4. Inferential Statistics:

#### Hypothesis Testing

Null and alternative hypotheses  
Type I and Type II errors  
One-sample and two-sample hypothesis tests

#### Regression Analysis

Simple linear regression  
Multiple regression analysis  
Interpretation of regression coefficients

#### ANOVA and Nonparametric Tests

Analysis of variance (ANOVA)  
Nonparametric tests (Mann-Whitney U test, Kruskal-Wallis test)

## 5. Time Series Analysis:

### Trend Analysis

Moving averages and trend lines

Seasonal variations and seasonal decomposition

### Forecasting Techniques

Exponential smoothing methods

Time series models (ARIMA)

## 6. Decision Analysis and Optimization:

### Decision Trees

Decision nodes, chance nodes, and terminal nodes

Expected value and decision tree analysis

### Linear Programming

Formulating linear programming problems

Graphical and simplex methods for solution

## 7. Business Applications and Case Studies:

Financial analysis using ratios and financial models

Market research and data analysis for business decision-making

Risk assessment and management using statistical techniques

### Additional Resources and Tools:

Business mathematics and statistics software (e.g., Excel, MATLAB, R)

Online resources, textbooks, and academic journals

Workshops, tutorials, and webinars on business mathematics and statistics

### Evaluation and Assessment:

Problem-solving exercises and assignments on mathematical and statistical concepts

Data analysis projects and case studies

Exams and quizzes assessing understanding and application of business mathematics and statistics principles

This curriculum provides a comprehensive understanding of business mathematics and statistics, covering both mathematical concepts and statistical techniques relevant to various business applications. It integrates theoretical knowledge with practical skills to prepare students for analyzing data, making informed business decisions, and solving complex problems in real-world contexts.

GOVERNMENT COLLEGE FOR MEN(A), KADAPA  
B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester 1 – Core Subject – 3

Foundations of Business Economics:

1. Introduction to Business Economics

Definition and scope of business economics

Importance of economic analysis in business decision-making

Economic Fundamentals

Basic concepts of economics (scarcity, opportunity cost, supply and demand)

Microeconomics vs. macroeconomics

Economic Systems and Market Structures

Overview of different economic systems (capitalism, socialism, mixed economy)

Market structures (perfect competition, monopoly, oligopoly, monopolistic competition)

2. Microeconomic Analysis:

Consumer Behavior

Utility theory and consumer preferences

Indifference curve analysis and budget constraints

Elasticity of demand and its applications

Producer Behavior

Production and cost analysis

Profit maximization under different market structures

Theory of the firm: short-run vs. long-run decisions

Market Equilibrium and Pricing

Equilibrium in competitive markets

Pricing strategies and price discrimination

Non-price competition and product differentiation

### 3. Macroeconomic Analysis:

National Income Accounting

Concepts of GDP, GNP, and national income

Measures of economic performance (unemployment rate, inflation rate)

Aggregate Demand and Supply

Determinants of aggregate demand and supply

Keynesian and classical approaches to macroeconomic equilibrium

Fiscal and monetary policy tools

Economic Growth and Development

Theories of economic growth (Solow model, endogenous growth theory)

Factors influencing economic development (human capital, technology, institutions)

### 4. Business Cycles and Economic Fluctuations:

Understanding Business Cycles

Phases of the business cycle (expansion, peak, contraction, trough)

Causes and consequences of economic fluctuations

Role of Government in Stabilization

Fiscal policy tools for stabilization (taxation, government spending)

Monetary policy tools (interest rates, open market operations)

### 5. Applied Business Economics:

Cost-Benefit Analysis

Principles of cost-benefit analysis

Application in project evaluation and decision-making

Risk Analysis and Uncertainty

Decision-making under uncertainty

Techniques for risk assessment and management

Market Research and Forecasting

Methods of market research (surveys, interviews, focus groups)

Forecasting techniques (time-series analysis, regression analysis)

## 6. International Economics and Global Business Environment:

International Trade Theory

Comparative advantage and gains from trade

Tariffs, quotas, and trade policies

Foreign Exchange Markets and Exchange Rate Determination

Exchange rate regimes (fixed vs. floating)

Factors influencing exchange rates

## 7. Business Economics and Strategy:

Strategic Decision Making

Game theory and strategic interactions

Competitive dynamics and strategic positioning

Economic Analysis of Pricing and Product Strategies

Price discrimination strategies

Product differentiation and market segmentation

Case Studies and Practical Applications:

Analyzing real-world business scenarios and case studies

Applying economic concepts to business decision-making processes

Simulation exercises on market behavior, strategic interactions, and policy analysis

Additional Resources and Tools:

Economic textbooks, journals, and academic literature  
Economic databases and statistical resources  
Industry reports and market analysis tools

### Evaluation and Assessment:

Assignments, quizzes, and exams assessing understanding of economic principles and theories

Case study analyses and presentations evaluating application of economic concepts in business contexts

Project work and group activities measuring ability to conduct economic analysis and make informed business decisions

This curriculum provides a comprehensive understanding of business economics, covering both microeconomic and macroeconomic principles, applied analysis techniques, and their relevance to business strategy and decision-making.