

GOVERNMENT COLLEGE FOR MEN (A), KADAPA
DEPARTMENT OF COMMERCE
2ND YEAR STRUCTURE OF B.COM & BBA PROGRAMME(W.E.F.2024-25)

B.COM (G)(H) 3RD & 4TH SEMESTERS COURSES (W.E.F 2024-25)

SEMESTER	CODE & NAME OF THE COURSE	NO. OF HOURS PER WEEK	NO. OF CREDITS
III	5 ADVANCED ACCOUNTING	4	4
	6 INCOME TAX	4	4
	7 BUSINESS LAW	4	4
	8 BANKING THEORY & PRACTICE	4	4
	① MINOR (COMPUTER PAPER)	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
	TOTAL	24	24
IV	9 CORPORATE ACCOUNTING	4	4
	10 COST & MANAGEMENT ACCOUNTING	4	4
	11 AUDITING	4	4
	② MINOR (COMPUTER PAPER)	4	4
	③ MINOR (COMPUTER PAPER)	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
	SUMMER SHORT TERM INTERNSHIP		4
TOTAL	24	28	

**B.Com (G) Honours III Semesters
Syllabus & Model Question Papers**

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE 24COMG305: ADVANCED ACCOUNTING

4 hrs/week

Theory Credits: 4

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

At the end of the course,

1. the student will able to; Understand the concept of Non-profit organizations and its accounting process,
2. Comprehend the concept of single-entry system and preparation of statement of affairs,
3. Familiarize with the legal formalities at the time of dissolution of the firm,
4. Prepare financial statements for partnership firm on dissolution of the firm and
5. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Syllabus:

UNIT 1: ACCOUNTING FOR NON PROFIT ORGANIZATIONS:

Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT 2: SINGLE ENTRY SYSTEM:

Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT 3: HIRE PURCHASE SYSTEM:

Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

UNIT 4: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

UNIT 5: PARTNERSHIP ACCOUNTS-II:

Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India ✓
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy :S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE 24COMG306: INCOME TAX

Theory Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes.

To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

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

1. Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning,
2. Understand the provisions and compute income tax for various sources,
3. Grasp amendments made from time to time in Finance Act,
4. Compute total income and define tax complications and structure and
5. Prepare and File IT returns of individual at his own.

Syllabus:

Unit-I: Introduction:

Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

Unit-II: Income from Salaries:

Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business:

Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources:

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual:

Deductions under Section 80 - Computation of Total Income (Simple problems).

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE: 24COMG307: BUSINESS LAW

Theory Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract.

To impart awareness on various sales goods Act and consumer protection Act.

To know the various cyber laws prevailing.

Learning Outcomes:

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

1. Understand the legal environment of business and laws of business,
2. Highlight the security aspects in the present cyber-crime scenario, Apply basic legal knowledge to business transactions,
3. Understand the various provisions of Company Law,
4. Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues and
5. Integrate concept of business law with foreign trade.

Syllabus:

Unit I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit III: Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

Unit V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

Activities:

- Seminar on Basics of Indian Contract Act, 1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act, 1872
- Making a sale by abiding rules of Sale of Goods Act, 1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumers day by creating awareness among the students
- Identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
- Identify and enumerate types of damages in case of breach of contract under different real life situations.
- Analyze some case studies where 'caveat venditor' is applicable.
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE :24COMG308: BANKING THEORY AND PRACTICE

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Learning Outcomes:

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

1. Understand the basic concepts of banks and functions of commercial banks.
2. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law.
3. Organize information as it relates to the regulation of banking products and services.
4. Critically examine the current scenario of Indian Banking system.
5. Formulate the procedure for better service to the customers from various banking innovations.

Syllabus:

Unit 1: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: 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 3: Types of Banks:

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

Unit 4: 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 5: 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.

Activities:

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration 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
- Student Seminars
- Debates
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to organizational set up of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. Banking Theory: Law &Practice : K P M Sundram 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.

**B.Com (CA) Honours III Semester
Syllabus & Model Question Papers**

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. Computer Applications (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE: 24COMCA305: ADVANCED ACCOUNTING

Theory Credits: 3

3 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

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

1. Understand the concept of Non-profit organizations and its accounting process,
2. Comprehend the concept of single-entry system and preparation of statement of affairs,
3. Familiarize with the legal formalities at the time of dissolution of the firm,
4. Prepare financial statements for partnership firm on dissolution of the firm and
5. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Syllabus:

Unit 1: Accounting for Non-Profit Organizations:

Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit 2: Single Entry System:

Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit 3: Hire Purchase System:

Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

Unit 4: Partnership Accounts-I:

Meaning – Partnership Deed - Fixed and Fluctuating Capitals Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

Unit 5: Partnership Accounts-II:

Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy :S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. Computer Applications (Major) w.e.f. AY 2024-25

**SEMESTER-III
COURSE 24COMCA306: INCOME TAX**

Theory Credits: 3

3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes.

To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

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

1. Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning,
2. Understand the provisions and compute income tax for various sources,
3. Grasp amendments made from time to time in Finance Act,
4. Compute total income and define tax complications and structure and Prepare and
5. File IT returns of individual at his own.

Syllabus:

Unit-I: Introduction:

Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

Unit-II: Income from Salaries:

Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business:

Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources:

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual:

Deductions under Section 80 - Computation of Total Income (Simple problems).

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**B.Com (CA only) III Semester - Minor Course (FM)
Syllabus & Model Question Papers**

GOVERNMENT COLLEGE FOR MEN (A), KADAPA
DEPARTMENT OF COMMERCE
2ND YEAR STRUCTURE OF B.COM & BBA PROGRAMME(W.E.F.2024-25)

B.COM (CA)(H) 3RD & 4TH SEMESTERS COURSES (W.E.F 2024-25)

SEMESTER	CODE & NAME OF THE COURSE	NO. OF HOURS PER WEEK	NO. OF CREDITS
III	Majors ADVANCED ACCOUNTING	3	3
	ADVANCED ACCOUNTING PRACTICALS	2	1
6	INCOME TAX	3	3
	INCOME TAX PRACTICALS	2	1
7	(MAJOR) COMPUTER PAPER	4	4
8	(MAJOR) COMPUTER PAPER	4	4
(A)	MINOR - MONEY, BANKING AND FINANCIAL MARKETS	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
	TOTAL	26	24
IV	9 CORPORATE ACCOUNTING & Practicals	4	4
10	COST & MANAGEMENT ACCOUNTING & Practicals	4	4
11	MAJOR (COMPUTER PAPER)	4	4
(S)	MINOR - DERIVATIVES & RISK MANAGEMENT	4	4
(B)	MINOR - PORTFOLIO MANAGEMENT	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
SUMMER	SHORT TERM INTERNSHIP		4
	TOTAL	26	28

GOVERNMENT COLLEGE FOR MEN(A), KADAPA

SEMESTER-III : MINOR COURSE: FINANCIAL MANAGEMENT

(W.E.F. 2024-25 FOR B.COM . CA ONLY)

COURSE :24COM302M: MONEY, BANKING AND FINANCIAL MARKETS

Theory Credits: 4

4 hrs/week

Course Objective:

This course is introduced for the purpose of understanding the role of money, banking system and financial markets and relationship with the economic development.

Course Outcomes:

After completion of this course, students are able,

1. To analyse the impact of money on some of the economy's key variables such as interest rates, inflation, and the banking industry.
2. To exposes students to the theory and functioning of the monetary and financial sectors of the economy.
3. To study the organization, structure and role of financial markets and institutions.
4. To examine interest rates, monetary management and instruments of monetary control.
5. To study the Financial and banking sector reforms and monetary policy with special reference to India.

SYLLABUS:

UNIT I : MONEY

Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, theories of money supply determination. RBI approach to money supply; High powered money and money multiplier. Monetary standards – Metallic and paper standards, system of note issues in India. ~~RBI approach to money supply; High powered money and money multiplier.~~

UNIT II : BANKING

Types of Banks. Functions of Commercial banks. Process of credit creation, Purpose and limitations. Liabilities and assets of banks. Commercial banking in India, Nationalization of commercial banks in India. Recent reforms in banking sector in India.

UNIT III: CENTRAL BANKING

Functions of Central Bank. Quantitative and qualitative methods of credit control- Bank rate policy, Open market operations, Cash reserve ratio and selective methods. Role and functions of the Reserve Bank of India.

UNIT IV : FINANCIAL INSTITUTIONS, MARKETS, INSTRUMENTS AND FINANCIAL INNOVATIONS

Role of financial markets and institutions, Structure of money market and capital market —Call money market. Treasury bill market, Commercial bill market including commercial paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Financial sector Reforms in India, Role of Financial Derivatives - Financial Institutions: Types; Banking and Non-Banking Financial Institutions.

UNIT V: INTEREST RATES

Interest Rates Determination; sources of interest rate differentials; theories of term structure

Recommended Books:

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
3. Rakesh Mohan, Growth with Financial Stability- Central Banking in an Emerging Market, Oxford University Press, 2011. 32
4. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
5. M. Y. Khan, Indian Financial System, Tata McGraw Hill.

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	2		2	2	2	2
CO2	2	2	2	2		2	2	2	2
CO3	2	2	2	2		2	2	2	2
CO4	2	2	2	2		2	2	2	2
CO5	2	2	2	2		2	2	2	2
Average	2	2	2	2		2	2	2	2

1:Slight(Low), 2:Moderate(Medium), 3:Substantial(High), '-'No Correlation

BBA Honours III Semesters
Syllabus & Model Question papers

GOVERNMENT COLLEGE FOR MEN (A), KADAPA
DEPARTMENT OF COMMERCE
2ND YEAR STRUCTURE OF B.COM & BBA PROGRAMME(W.E.F.2024-25)

B.B.A.(H) 3RD & 4TH SEMESTERS COURSES (W.E.F 2024-25)

SEMESTER	CODE & NAME OF THE COURSE	NO. OF HOURS PER WEEK	NO. OF CREDITS
III <i>Major</i>	5 BUSINESS LAW	4	4
	6 ORGANISATIONAL BEHAVIOUR	4	4
	7 BUSINESS ENVIRONMENT	4	4
	8 BUSINESS STATISTICS AND MATHEMATICS	4	4
	① MINOR (COMPUTER PAPER)	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
	TOTAL	24	24
IV	9 MARKETING MANAGMENT	4	4
	10 HUMAN RESOURCE MANAGEMENT	4	4
	11 FINANCIAL MANAGEMENT	4	4
	② MINOR (COMPUTER PAPER)	4	4
	③ MINOR (COMPUTER PAPER)	4	4
	MULTI DISCIPLINARY COURSE	2	2
	SKILL ENHANCEMENT COURSE	2	2
SUMMER	SHORT TERM INTERNSHIP		4
	TOTAL	24	28

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-III
COURSE :24COMB305: BUSINESS LAW

Theory Credits: 4

4 hrs/week

Course Objectives:

The main objective of this course is to make the students aware of various Laws that influence the business and profession.

Course Outcomes:

After completion of this course, the students are able to,

1. To equip the student with fundamental concepts, principles relating to Contract Act that applies to business situations.
2. To provide an overview on Negotiable Instruments Act and Partnership Act in India.
3. To understand the regulatory framework of companies with reference to various provisions of Companies Act.
4. To understand the essentials and execution of Sale contracts.
5. To acquire knowledge on Right to Information Act and Consumer Protection Act.

Syllabus:

UNIT-I: LAW OF CONTRACT

Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, consideration. Capacity of Parties to contract, Free Consent, Discharge of Contract, Breach of Contract and Remedies for Breach . Special Contracts, Indemnity, Guarantee, Bailment.

UNIT-II: NEGOTIABLE INSTRUMENTS ACT 1881

Nature and characteristics of Negotiable Instruments, Kinds of Negotiable Instruments-Promissory Notes, Bills of Exchange and Cheques. Partnership Act, 1932- Definition, Essentials of Partnership, Kinds of Partners, Rights and Liabilities of Partners. Dissolution of Partnership Firm.

UNIT-III: COMPANIES ACT, 2013

Definition of Company, Types of Companies. Memorandum of Association, Articles of Association, prospectus, Meetings and Resolutions. Doctrine of Ultra Vires, Doctrine of Constructive Notice, Modes of Winding up of a Company.

UNIT-IV: SALE OF GOODS ACT

Meaning and definition, Essentials of Sale Contract, Sale and Agreement to Sell. Rules of transfer of property- conditions and warranties. Unpaid Seller- Rights of Unpaid Seller. Sale by Non-Owners , Auction Sale.

UNIT-V: RIGHT TO INFORMATION ACT & CONSUMER PROTECTION ACT

Right to Information Act- Overview of the Act, The Consumer Protection Act 2019, Consumer Councils, Consumer Redressal Agencies- District Forum, State Forum, National Forum, Penalties for violation.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE :24COMB306: ORGANIZATIONAL BEHAVIOUR

4 hrs/week

Theory Credits: 4

Course Objectives:

This course is intended to mould the students to learn the objectives of organisations and behavioural changes that are required to be made to fit for work in their life.

Course Outcomes:

After completion of this course, the students are able;

1. To understand individual and group behaviour at work place to improve the effectiveness of an organization and to understand different types of personality and learning styles.
2. To Comprehend concepts relating to group dynamics and conflict management.
3. To understand leadership and its impact on group dynamics.
4. To understand the process of Change management and issues involved in it.
5. To understand organizational culture and organizational effectiveness.

Syllabus:

UNIT-I: ORGANIZATIONAL BEHAVIOR

Organizational behaviour- Meaning, significance, evolution. Factors influencing organizational behaviour- Perception – concept and process of perception, Factors influencing perception. Values and Attitudes. Personality - Stages of personality development, Determinants of personality. Concept of Learning and theories of learning.

UNIT-II: GROUP DYNAMICS

Meaning of groups and group dynamics, Stages in the Formation of groups, Characteristics and Types of groups. Factors influencing group effectiveness- Group cohesiveness, Group decision making. Teams- Groups Vs Teams , Types of teams. Conflicts in groups- reasons for conflicts, Management of Conflict- application of Transactional Analysis, Johari Window.

UNIT-III: LEADERSHIP

Definition and Concept of Leadership , importance of Leadership, characteristics of an Effective Leader. Styles of Leadership, Managerial Grid, Leadership Continuum. Theories of Leadership. Impact of Leadership on effectiveness of groups .

UNIT-IV: MANAGEMENT OF CHANGE

Meaning and importance of Change, Factors driving organizational change. Response to change, role of Change Agents. Resistance to Change – Reasons for Resistance, dealing with resistance to change. Organizational Development – Significance and process of OD.

UNIT-V: ORGANIZATIONAL CULTURE

Concept of Organizational Culture, Significance of understanding organizational culture, Distinction between organizational culture and organizational climate. Factors influencing Organizational Culture. Organizational Effectiveness- Indicators of organizational effectiveness, achieving organizational effectiveness. Organizational Power and Politics.

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-III
COURSE :24COMB307: BUSINESS ENVIRONMENT

4 hrs/week

Theory Credits: 4

Course objectives:

This course is intended to know the concept of environment and relationship between environment elements and business.

Course Outcomes:

At the end of this course, the students are able,

1. To enable the students to develop an understanding on Indian Business Environment and various factors impacting the business.
2. To help them make effective decisions based on analysis of business environment.
3. To develop an understanding of the MSME sector and challenges therein.
4. To familiarize the students with international trade and issues related to Balance of Payments.
5. To comprehend the role of International institutions in the growth of international business.

Syllabus:

UNIT-I: INTRODUCTION

Business Environment- Concept, Significance and Nature of Business Environment; Elements of Environment- Internal and External. Salient features of Indian Economy, evolution in the recent years.

UNIT-II: POLITICAL, LEGAL AND ECONOMIC ENVIRONMENT OF BUSINESS

Elements of Political Environment, Role of Government in Business facilitation .Competition Act 'FEMA, Licensing Policies. Elements of Economic Environment, Economic systems. Industrial Policy 1991, Economic Reforms. Planning Commission Vs NITI Aayog.

UNIT-III: MANGEMENT OF MICRO, SMALL & MEDIUM ENTERPRISE (MSME)

Concepts and Definitions of MSME, The MSME Development Act, 2006. Government Policy Initiative, Current Schemes for MSME development. Problems faced by MSME Sector. Role of Clusters in Promoting MSME.

UNIT-IV: BALANCE OF PAYMENTS

International Trade, Components of BOP, Disequilibrium in BOP, Reasons for disequilibrium. Measures to bring back equilibrium in BOP –trade regulation, Exchange Control, Convertibility of Currency, Current Account and Capital Account convertibility.

UNIT-V: INTERNATIONAL BUSINESS ENVIRONMENT

International economic institutions-Significance, Evolution and Functions - International Monetary Fund, World Trade Organization, World Bank , BRICS and EU. Objectives and Evolution of GATT, Uruguay Round. Foreign Direct Investment- Need for FDI in Developing Countries, Role of FDI in India.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-III

COURSE :24COMB308: BUSINESS STATISTICS AND MATHEMATICS

Theory Credits: 4

4 hrs/week

Course Objectives:

This course was introduced to equip the students about statistics and its role in research and business decision making.

Course Outcomes:

At the end of this course, the students can

1. Understand the importance of Statistics in real world business applications.
2. Formulate complete, concise and correct mathematical proofs.
3. Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
4. Build and assess data-based models, learn and apply the statistical tools to business.
5. Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

UNIT I: INTRODUCTION TO BUSINESS STATISTICS

Meaning, definition, functions, importance and limitations of Statistics in business context. Methods of Data Collection– Primary and Secondary data. Tools for Data Collection – Schedule and questionnaire. Frequency distribution, Tabulation of Data , Diagram and graphic presentation of data. Statistical System in India.

UNIT II: MEASURES OF CENTRAL TENDENCY AND DISPERSION

Definition, objectives and characteristics of Measures of Central Tendency – Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean. Median, Mode, Quartiles, Deciles and percentiles. Properties of averages and their application. Meaning, definitions, objectives of Dispersion, Range Quartile Deviation, Mean deviation, Standard Deviation. Co-efficient of variation. Definition and objectives of Skewness – Karl Pearson's and Bowle's measures of skewness.

UNIT III: MEASURES OF CORRELATION

Meaning, Definition and use of correlation. Types of Correlation- Karl Pearson's correlation coefficient, Spearman's Rank correlation. Probable error , Meaning and utility of Regression Analysis, comparison between Correlation and Regression, Regression Equations, Interpretation of Regression Co-efficients.

UNIT IV: SET THEORY

Set, Subset, Types of Sets. Operations on sets, De Morgan's Law of Venn Diagram. Applications of Set theory. Laws of Indices, Arithmetic Progressions, Geometric Progressions, Harmonic Progressions.

UNIT V: MATRIX

Meaning and operations, Matrix Algebra. Types of matrices, Matrix addition, Matrix Multiplication. Matrix Determinants, Minors and Co-factors , Matrix inversion.

Semester III

Multidisciplinary Course: Commerce Stream

Syllabus and Model Question Papers

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
MULTIDISCIPLINARY COURSE w.e.f. AY 2024-25

SEMESTER-III

COMMERCE STREAM

PRINCIPLES OF MANAGEMENT

Credits: 2

2 hrs/week

SYLLABUS

Unit – I:

Definition of Management, Functions of Management, Principles of Management, Levels of Management, Business Strategy-SWOT Analysis

Unit – II:

Purpose of Planning, Planning Process, Types of Plans, Objectives, Managing by Objectives (MBO); Organizing; Organization Structure, Formal and Informal Organization, Decision Making Process

Unit – III:

Directing, Motivation, Motivation Theories, Leadership Styles, Leadership Theories, Controlling, Process of Controlling, Types of Control-Budgetary and Non-Budgetary, Control Techniques, Cost Control, Purchase Control, Maintenance Control, Quality Control

Reference Book;

Principles and Practice of Management – L.M. Prasad, Sulthan Chand, New Delhi.