



**ADIKAVI NANNAYA UNIVERSITY: RAJMAHENDRAVARAM**

B.Com General

**Single Major  
From 2023-24 (Syllabus-Curriculum)  
Course Structure**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>Semester-I</b>	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4



SEMESTER-I

COURSE 1: 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 able to

Identify the role 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 micro economics and factors 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 – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

**Unit 2: Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. 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 & Exercise. 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 behavior, 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 behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates 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 scheduled 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. Singhanian: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications



SEMESTER-I

COURSE 2: 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 - 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.

**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,



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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 Organistaton 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

## **Course – I & II Model Paper (70 Marks)**

**SECTION A (Multiple Choice Questions)**

**30 x 1 = 30 M**

**30 Multiple Choice Questions (Each Unit 6 Questions)**

**SECTION B (Fill in the blanks)**

**10 x 1 = 10 M**

**10 Fill in the Blanks (Each Unit 2 Questions)**

**SECTION C (Very short answer questions)**

**10 x 1 = 10 M**

**10 Very short answer questions (Each Unit 2 Questions)**

**SECTION D (Matching) (From 5 Units)**

**2 x 5 = 10 M**

**1 A**

**B**

**C**

**D**

**E**

**2 A**

**B**

**C**

**D**

**E**

**SECTION E (True or False)**

**10 x 1 = 10 M**

**10 True or False (Each Unit 2 Questions)**



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**Single Major B.Com. General (w.e.f:2023-24A.B)**

**Programme: B.Com. General**

**COURSE STRUCTURE**

**SEMESTER – II**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>Semester-II</b>	3	Financial Accounting	4	4
	4	Business Management	4	4



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**SEMESTER-II**

**COURSE 3: 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 Subsidiary books including Cash book.

**Unit-II: Final Accounts:** - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

**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.





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- 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 AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill



SEMESTER-II

COURSE 4: 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 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.

**Unit 1: Management:** Definition & Meaning of Management - Henry Fayol Principals 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 & 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 – 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



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- 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.



ADIKAVI NANNAYA UNIVERSITY: RAJMAHENDRAVARAM  
Single Major B.Com. General (w.e.f:2023-24A.B)

Single Major  
Model Question Paper  
SEMESTER-II  
B.Com. General  
Paper: FINANCIAL ACCOUNTING

*Time:3hrs*

*MAX MARKS: 70 M*

**SECTION – A**

**Answer any 5 questions. Each question carries 4 marks**

**(5 X 4M = 20M)**

1. Preparation of Subsidiary Books.
2. Final Accounts.
3. Depletion Method of Depreciation
4. Del-credere Commission
5. Feature of Joint Ventures.
6. Book keeping
7. Current Assets
8. Methods of Depreciation.

**SECTION – B**

**Answer all the questions. Each question carries 10 marks.**

**(5 X 10M = 50M)**

9. a) Briefly explain the objectives and functions of Accounting.  
(OR)

b) Explain Accounting Concepts and Conventions.

10. a) Define Trading Account. How to prepare Trading Account and Profit and Loss Account.

(OR)

b) Distinguish between Profit and Loss Account and Balance Sheet.

11. a) Define Depreciation. Explain various causes of Depreciation.

(OR)

b) On 1st January, 2013 a Company purchased a plant for Rs. 20,000. On 1st July in the same year, it purchased additional plant worth Rs. 8,000 and spent Rs. 2,000 on its erection. On 1st July, 2014, the plant purchased on 1st Jan., 2013 having become obsolete, was sold off for Rs.12,500. On 1st October, 2015, fresh plant was purchased for Rs. 28,000 and on the same date, the plant purchased on 1st July, 2013 was sold at Rs. 6,000. Depreciation is provided at 10% per annum on original cost on 31st December every year. Show the plant account for 2013 to 2015.



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12. a) Define Consignment. Explain various features of Consignment.

(OR)

b) Mr. A consigned 200 cycles @ Rs.500 each and paid Rs.3,000 on freight. During the transit 20 cycles were lost by theft. Mr. B received the remaining stock and paid Rs. 3,600 on its clearing. He sold 150 cycles @ Rs. 800 per cycle. He was entitled for 10% commission on sales. He paid Rs.5,000 as miscellaneous expenses. Prepare Consignment Account in books of Mr. A.

13. a) Distinguish between Joint Venture and Consignment.

(OR)

b) Ramesh and Suresh entered into a joint venture to purchase and sell hosiery goods. Profit and losses were to be shared equally. Ramesh financed the venture and Suresh undertook the sales on a commission of 5% on the sales proceeds. Ramesh purchased goods to the value of Rs. 50,000 less 5% trade discount, paid freight Rs. 1,500 and advanced Rs. 1,200 to Suresh to meet expenses. Suresh expended for carriage Rs.300, rent Rs. 450, advertisement Rs. 200 and sundries Rs. 150. Sales made by Suresh amounted to Rs. 67,500. It was agreed that Ramesh should receive Rs. 2,500 as interest. Remaining unsold goods costing Rs. 2,500 were retained by Suresh and those were charged to him at a price to show the same rate of gross profit (without charging any expenditure) as that made on the total sales (excluding those goods taken).

Give journal entries in the books of Ramesh and Suresh and also prepare the necessary ledger accounts in their books.

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**Single Major**  
**Model Question Paper**  
**SEMESTER-II**  
**B.Com. General**  
**Paper: BUSINESS MNAAGEMENT**

*Time:3hrs*

*MAX MARKS: 70 M*

**SECTION – A**

**Answer any 5 questions. Each question carries 4 marks**

**(5 X 4M = 20M)**

1. Explain functions of Management.
2. Discuss various types of plans.
3. Distinguish between Line and Staff.
4. Explain functions of Directing.
5. Distinguish between formal organization and informal organization.
6. Explain importance of motivation.
7. Discuss the nature of controlling.
8. Write a short notes on Span of Management.

**SECTION – B**

**Answer all the questions. Each question carries 10 marks.**

**(5 X 10M = 50M)**

9. a) Explain Henri Fayol's 14 principles of management.  
(OR)  
b) Describe about the evolution of management thought.
10. a) What do you mean by planning? How does planning helps manager take rational decisions?  
(OR)  
b) What is the significance of decision making in organizations? Explain the process of decision making.
11. a) Define organization. How is it different from organizing? Discuss principles of organization.  
(OR)  
b) Why delegation of Authority is necessary? 'Authority is of no use without responsibility and accountability'. Explain.
12. a) Explain different styles of Leadership.  
(OR)  
b) Discuss Herzberg Two Factor Theory of Motivation in detail.
13. a) What is controlling? Elucidate the controlling techniques employed by managers.  
(OR)  
b) Explain the pprocedure for establishing controlling system.