

From  
A.BABU RAO,  
Lecturer in Commerce & Chairman-BOS (UG), VSU,  
PRR & VS Government Degree College,  
Vidavaluru.

To  
The Registrar,  
V.S.University,  
Nellore -524003.

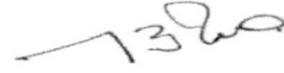
Sir,

Sub. : VSU, Nellore-BOS Commerce Submission of revised syllabus for B.COM General Honours( Major) (U.G)-Reg.

--- \* \* \* ---

Under the subject Cited the B.O.S of Commerce (U.G) hand met on 27-08-2023 at 10 AM in Online to revise the syllabus for B.COM General Honours( Major)for the Academic Year 2023-2024. I am here with submitting the syllabus for B.COM General Honours( Major)after the discussion of the BOS by online, confirming the Rules and Regulations laid down by the A.P.S.C.H.E . The Revised Syllabus along with Model Papers and signatures of B.O.S members, are Enclosed here with for the circulation among the colleges under the jurisdiction of V.S.U Nellore

Thanking you,



(A. BABU RAO)  
(Chairman-B.O.S)

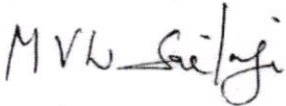
**Members**



(K.Srinivasulu)



(G.Ramanaiah)



(M.V.L.Sailaja)

**Name of the College**

PRR & VS GDC, Vidavalur

J.B. College, Kavali

S.K.R. GDC, Gudur.



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

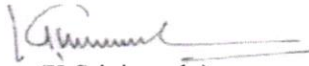
**Programme: B.Com. General Honours (Major)**


**w.e.f. AY 2023-24**


**COURSE STRUCTURE**

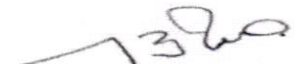
Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	<b>Internship</b>			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	<b>SEC</b>			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4
	20	Tally with GST (OR) Investment Management	4	4

Semester-VIII	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

  
(K. Srinivasulu)

  
(G. Ramanaiah)

  
(M.V.L. Sailaja)

  
(A. BABU RAO)  
(Chairman-B.O.S)

## 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:-** Definitions-Need for Accounting -classification of accounts-book keeping and accounting advantages and limitations - double entry book keeping - Journal - Posting to Ledger.

#### UNIT-II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book (including Problems).

#### UNIT-III: Trial Balance And Rectification Of Errors:

Preparation of Trial balance(Problems)-Rectification of Errors - Meaning - Types of Errors(Theory Only)

#### UNIT-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement – With Favorable Balance(including Problems).

**Unit-V: Final Accounts:** Preparation of Trading account, Profit & loss account and Balance Sheet without Adjustments (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)
- 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

  
(K.Srinivasulu)

  
(G. Ramanaiah)

  
(M.V.L Sailaja)

  
(A. BABU RAO)  
(Chairman-B.O.S)

**II-SEMESTER  
FINANCIAL ACCOUNTING  
BCOM GENERAL HONOURS(MAJOR)**

**Model Question Paper**

**Time: 3 Hours**

**Max. Marks: 75**

**SECTION-A**

Answer any **FIVE** of the following Questions:

**(5 x 3= 15 Marks)**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.


**SECTION - B**


Answer any **FIVE** of the following Questions


**(5 x 12 =60 Marks)**


- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**NOTE** : Question Paper Setter should set the Question paper as per model question paper only .Questions should be covered in all units Equally

  
(K.Srinivasulu)

  
(G. Ramanaiah)

  
(M.V.L. Sailaja)

  
(A. BABU RAO)  
(Chairman-B.O.S)

## 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 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.

**Unit 1: Management:** Definition & 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 & 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.

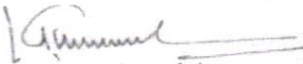
#### Activities:

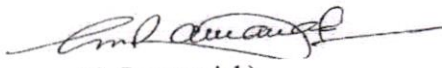
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus

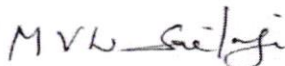
- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing 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)

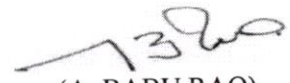
**Reference Books:**

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.

  
(K.Srinivasulu)

  
(G. Ramanaiah)

  
(M.V.L. Sailaja)

  
(A. BABU RAO)  
(Chairman-B.O.S)



**II-SEMESTER  
BUSINESS MANAGEMENT  
BCOM GENERAL HONOURS(MAJOR)**

**Model Question Paper**

**Time: 3 Hours**

**Max. Marks: 75**

**SECTION-A**

**Answer any FIVE of the following Questions:**

**(5 x 3= 15 Marks)**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.


**SECTION - B**


**Answer any FIVE of the following Questions**

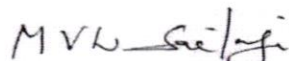
**(5 x 12 =60 Marks)**

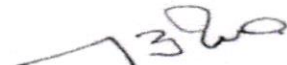
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**NOTE : Question Paper Setter should set the Question paper as per model question paper only .Questions should be covered in all units Equally**

  
(K.Srinivasulu)

  
(G. Ramanaiah)

  
(M.V.L Sailaja)

  
(A. BABU RAO)  
(Chairman-B.O.S)