

SRI VENKATESWARA UNIVERSITY : TIRUPATI

COURSES FOR B.COM HONOURS ALL GROUPS, BCA HONOURS ALL GROUPS & BBA HONOURS ALL GROUPS

I SEMESTER

(With effect from 2023-24)

Course: 1

FUNDAMENTALS OF COMMERCE

Hours per week: 5

Credits: 4

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: Meaning of Trade – Classification of Trade – Aids to trade – Meaning of commerce - Role of commerce in Economic development.

Unit 2: Economic Theory: Meaning and Definition of Demand – Law of Demand - Determinants to Demand – Exceptions to Demand – Types of Price Elasticity of Demand –Measurements of Price Elasticity of Demand – Measurements of National Income.

Unit 3: Accounting Principles: Meaning and objectives of Accounting – Accounting cycle – Branches of Accounting – Differences between Financial Accounting, Cost Accounting and Management Accounting – Concepts and conventions of Accounting (GAAP).

Unit 4: Taxation: Meaning of Tax – Differences between Direct Tax and Indirect Tax –Difference between Customs and Excise Duties - Definitions of Person - Assesse – Previous year - Assessment year.

Unit 5: Computer Essentials: Web Design - Digital Marketing - Social Media Marketing, Content Marketing, E-mail Marketing. Data Analytics.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date 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.

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- 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.
- 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. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications.

S.V. *A. Malleswari*
Shree S. W. S. Jayasw

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I SEMESTER
With effect from (2023 November)
FUNDAMENTALS OF COMMERCE
COURSES FOR BBA, BCA & B.COM
Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 M

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

Section B

Answer any Five of the following

5 X 12=60 M

- 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.

S. V. Reddy *A. mallewar*
S. V. Reddy *S. V. Reddy* *S. V. Reddy*

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I SEMESTER

(With effect from 2023-24)

BUSINESS ORGANIZATION

Course:2

Hours per week: 5

Learning Objectives:

Credits: 4

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: Meaning and Definition of Business – Characteristic Features – objectives of Business – Functions of Business – Difference between Industry, Trade, Commerce and Profession.

Unit 2: Promotion of Business: Qualities of a successful Business man – Forms of Business organization – Merits and Demerits of Sole proprietorship – Partnership - Joint Stock Company - Difference between Private Company and Public company – Concept of one Person Company.

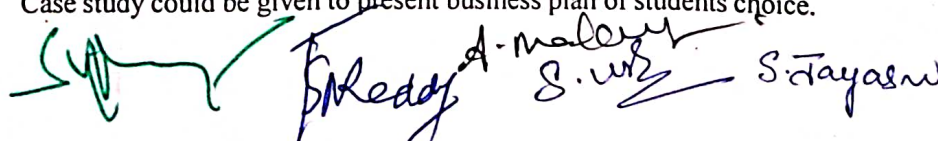
Unit 3: Plant Location and Layout: Meaning of Plant Location – Factors affecting Plant Location – Meaning of Plant Layout – Factors affecting Plant layout – optimum size of Business Unit – Factors determining the optimum size of business unit.

Unit 4: Business Combination: Meaning – Characteristics – Objectives of Business Combination. Meaning, Characteristics, Objectives of Rationalization.

Unit 5: Computer Essentials: Meaning and Definition of Computer - Block diagram of a computer - generations of a computer – Types of Computer – Internet – Types of Networks.

Activities:

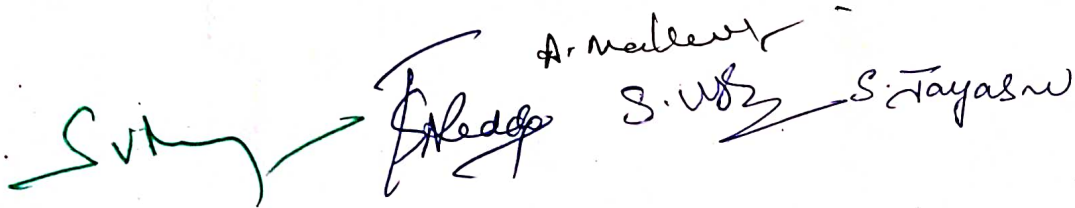
- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.



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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



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BUSINESS ORGANIZATION

COURSES FOR BBA, BCA & B.COM

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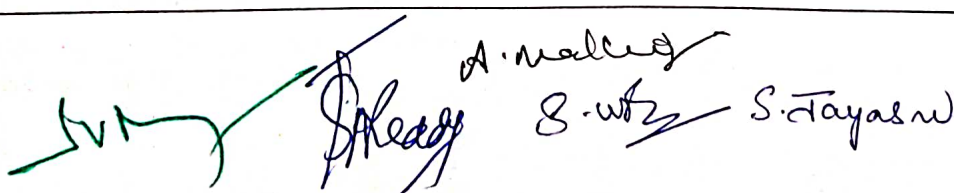
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A. Mallikarjuna
S. Jayaram