

SRI VENKATESWARA UNIVERSITY : TIRUPATI

Revised Syllabus under CBCS
(with effect from the Academic Year 2020-21)

Domain Subject: Commerce

I Year – I Semester

B.Com (General)

Sl. No	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)
1	I	1A	Fundamentals of Accounting (Gen.)
	I	1B	Business Organization and Management (Gen.)
3	I	1C	Business Environment (Gen)

B.Com (TAXATION) – W.E.F. 2020-21

Sl. No	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)
1	I	1A	Fundamentals of Accounting
2	I	1B	Business Organization and Management
3	I	1C	INCOME TAX-1

B.Com (Computer Applications) – W.E.F. 2020-21

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)
1		I	1A	Fundamentals of Accounting
2		I	1B	Business Organization and Management
3		I	1C	Information Technology

B.COM (GENERAL / CA / TAXATION)
SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR
Course Code: Domain Subject: Commerce
CBCS - w ..e.f. 2020-21
I Year – I Semester

Course 1A : Fundamentals of Accounting

At the end of the course, the student will 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.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

Syllabus:

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book - Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

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

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments and Adjusting entries in final accounts (including Problems).

References:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah: Financial Accounting Seven Hills International Publishers

Suggested Co-Curricular Activities:

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

B.COM (GENERAL / CA / TAXATION)

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR

Course Code: Domain Subject: Commerce

CBCS - w.e.f. 2020-21

I Year – I-Semester

Course 1B: BUSINESS ORGANIZATION AND MANAGEMENT

Learning Outcomes:

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus:

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs) Differences between Private Limited Public Limited Company

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation

Reference Books:

1. Industrial Organization and Management, C.B. Guptha, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:

- * Book Reading
- * Student Seminars, Debates
- * Quiz Programmes
- * Assignments
- * Co-operative learning
- * Individual / Group Field Studies
- * Group discussions on problems relating to topics covered by syllabus
- * Collecting prospectus of different companies through media
- * Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- * Talk on current affairs about business, industry etc.
- * Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- * Biography of well-known management thinkers and managers of gigantic companies
- * Examinations (Scheduled and surprise tests)

B.COM (GENERAL)

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR

Course Code: Domain Subject: Commerce

CBCS - W.E.F. 2020-21

I Year – I - Semester

Course 1C: Business Environment

Learning Outcomes:

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

SYLLABUS:

Unit-I: Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment -Environmental Analysis.

Unit – II: Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

Unit-III: Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Unit-V: Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

Suggested Readings:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

Suggested Co-Curricular Activities:

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of business environment
- ◆ Co-operative learning
- ◆ Seminar on Monetary policies of RBI
- ◆ Debate on social, political and legal environment
- ◆ Group Discussions on Global environment and its impact on business
- ◆ To learn about NITI Ayog and National Development Council
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- ◆ Reports on WTO, BRICS, SAARC etc.
- ◆ Examinations (Scheduled and surprise tests) on all units.

B.COM (TAXATION)

SRI VENKATESWARA UNIVERSITY : TIRUPATI

Domain Subject: Commerce

CBCS - W.E.F. 2020-21

I Year – I Semester

Course1C: INCOME TAX - I

SYLLABUS

UNIT-I

1. Basic concepts of Income Tax Law – Important Definitions under Income Tax Act, 1961– Rates of Tax
2. Residential status and Scope of total income
3. Incomes Exempt from Tax (Sec.10)

UNIT-II

Income from Salaries

UNIT-III

Income from House property

UNIT-IV

Profits and Gains of Business or Profession

UNIT-V

1. Capital Gains
2. Income from Other Sources

Books for Reference:

1. Students Guide to Income Tax – Dr.V.K.Singhania and Dr.Monica Singhania
2. Simplified Approach to Income Tax – Dr.GirijaAhujaandDr.RaviGupta
3. Bharath’s book on Income Tax–CA.RajK.Agarwal
4. Income Tax and Indirect Taxes-Dr.H.C. Mehrotra and Dr.S.P.Goyal

Course 1C : INFORMATION TECHNOLOGY

(Five units with each unit having 12 hours of class work)

Unit

DETAILS

I Introduction:

Computer Definition - Characteristics and Limitations of Computer Hardware - Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories- Input and Output Devices- Operating System- Function of Operating System- Types of Operating System- Languages and its Types.

II MS word:

Word Processing – Features-Advantages and Applications- Parts of Word Window-Toolbar-Creating, Saving, Closing, Opening and Editing of a Document-Moving and Copying a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros

III MS Excel:

Features – Spread Sheet-Workbook – Cell-Parts of a window-Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas- Types of Function-Templates – Macros – Sorting- Charts – Filtering – Consolidation – Grouping- Pivot Table

IV MS Power point:

Introduction – Starting – Parts-Creating of Tables- Create Presentation – Templates-Auto Content Wizard-Slide Show-Editing of Presentation- Inserting Objects and charts

V MS Access:

Orientation to Microsoft Access - Create a Simple Access Database -
Working with Table Data - Modify Table Data - Sort and Filter Records
- Querying a Database - Create Basic Queries - Sort and Filter Data in
a Query - Perform Calculations in a Query - Create Basic Access
Forms
- Work with Data on Access Forms - Create a Report - Add Controls to
a Report - Format Reports

Learning Resources (Course 1C:Information Technology)

References:

- (1) P.Mohan computer fundamentals- HimalayaPublications.
- (2) R.K.Sharma and Shashi K Gupta, Computer Fundamentals -
Kalyani Publications
- (3) Fundamentals of Computers ByBalagurusamy, Mcgraw Hill
- (4) Computer Fundamentals Anita Goel Pearson India
- (5) Introduction to Computers Peter Norton
- (6) Fundamentals of Computers Rajaraman V Adabala N
- (7) Office 2010 All-in-One For Dummies Peter Weverka
- (8) MS-Office S.S. Shrivastava
- (9) MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha,
KratikaBPB Publications

Online Resources:

<https://support.office.com/en-us/office-training-center>

<https://www.skillshare.com/browse/microsoft-office>

https://www.tutorialspoint.com/computer_fundamentals/index.htm

<https://www.javatpoint.com/computer-fundamentalstutorial>

<https://edu.gcfglobal.org/en/subjects/office/>

<https://www.microsoft.com/en-us/learning/training.aspx>

Practical Component: @ 2 hours/week/batch

- ↗ MS word creation of documents letters invitations etc, tables, mailmerge, animations in word, formatting text
- ↗ MS Excel performing different formulas, creating charts, macros
- ↗ MS power point slide creation, creation of animation
- ↗ MS Access creation of database, forms and reports

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity))
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

General

1. Group Discussion
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work