

Sri Venkateswara University, Tirupati

Model Syllabus for 4-Year UG Honours in B.Com.(General) as Major in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.ofHrs /Week	No. of Credits
I	I	1	Financial Accounting I	5	4
		2	Business Organisationand Management	4	4
	II	3	Financial Accounting II	5	4
		4	Business Economics	4	4
II	III	5	Advanced Accounting	5	4
		6	Business Statistics	5	4
		7	Banking Theory &Practice	4	4
	IV	8	Corporate Accounting	5	4
		9	Costand Management Accounting	5	4
		10	BusinessLaws	4	4
III	V	11	Entrepreneurship and Startups	4	4
		12A	Computerised Accounting with Tally	3	3
			Computerised Accounting with TallyPractical	2	1
		OR			
		12B	Retail Marketing	4	4
		13A	Goods and Services Tax	4	4
		OR			
		13B	Services Marketing	4	4

Year	Semester	Course	Title of the Course	No.ofHrs /Week	No. of Credits
	VI	14A	Auditing	4	4
		OR			
		14B	Financial Institutions and Markets	4	4
		15A	Income Tax	5	4
		OR			
		15B	Financial Planning	4	4
IV	VII	16	Accounting for Service Organisations	5	4
		17	Indian Accounting Standards	4	4
		18	Financial Reporting	4	4
	VIII	19	Advanced Cost & Management Accounting	5	4
		20	Forensic Accounting	5	4
		21	Contemporary Issues in Accounting	4	4

Note: In the III Year (during the V and VI Semesters), students are required to select a pair of electives from one of the **Two** specified domains. **For example: if set 'A' is chosen, courses 12 to 15 to be chosen as 12 A, 13 A, 14 A and 15 A.** To ensure in-depth understanding and skill development in the chosen domain, students must continue with the same domain electives in both the V and VI Semesters.

SEMESTER-II
COURSE 4: BUSINESS ECONOMICS

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to achieve the following objectives: to

- Understand and explain the meaning, nature, and scope of Business Economics along with the interface between Micro and Macro Economics.
- Analyze consumer demand, its determinants, and apply the law of demand and elasticity concepts in real-world scenarios.
- Evaluate production processes, cost structures, and apply break-even analysis for effective business decision-making.
- Identify and differentiate between various market structures and assess pricing and competition strategies in each.
- Interpret the components and measurement methods of national income and understand challenges in economic data analysis.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

CO1: Understand the nature and scope of business economics and distinguish between micro and macroeconomics.

CO2: Analyse demand, elasticity, and consumer behaviour for business decision-making.

CO3: Apply production and cost concepts, including break-even analysis, to assess viability.

CO4: Differentiate market structures and explain price-output determination under perfect competition.

CO5: Understand national income concepts and evaluate the impact of structural reforms and macro indicators.

SYLLABUS

Unit-I: Introduction

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics, differences and their Interface.

UNIT-II: Demand Analysis

Law of Diminishing Marginal Utility -Meaning and Definition of Demand, Determinants of Demand. Demand Function, Law of Demand, Demand Curve, Exceptions to Law of Demand. Elasticity of Demand, Measurement of Price Elasticity of Demand.

UNIT – III: Production, Cost and Revenue Analysis

Concept of Production Function, Law of Variable Proportions, Law of Returns to Scale.

Classification of Costs – Short run Vs Long run cost-Average cost, marginal cost, Break - Even Analysis -advantages and applications

UNIT-IV: Market Structure

Concept of Market – Classification of Markets. Characteristics of Perfect Market& Imperfect Market (Monopoly)

UNIT-V: National Income and Structural Reforms

Meaning – Definition - Concepts of National Income – GDP - Measurement of National Income
-Components of National Income-Problems in Measuring National Income.

Students Activities

- Compare Micro and Macro Economics with business examples
- Conduct a price-demand survey and draw a demand curve.
- Provide hypothetical cost and revenue data for a start-up or product. Calculate break-even point using hypothetical business data.
- Simulate different market structures and pricing strategies.

References Books :

- 1 Aryasri and Murthy- Business Economics - Tata Mc Graw Hill.
- 2 H.L Ahuja - Business Economics - Sultan Chand & Sons.
- 3 S. Sankaran - Business Economics - Margham Publications.
- 4 P.C. Chopra - Business Economics –Kalyani Publications.
- 5 DeepaSree - Business Economics - Himalaya Publishing House

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I B.Com (General), SEMESTER –II: PAPER - 4

Subject: BUSINESS ECONOMICS

BLUE PRINT FOR THE MODEL PAPER

S. No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (very Short Questions)	10	3	30	5	3	15
2	Section - B (Short Questions)	10	12	120	5	12	60
Total Marks				150	Total Marks		75

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 3 marks	Essay questions 12 marks	Marks allotted to the Chapter
UNIT - I	2	2	30
UNIT – II	2	2	30
UNIT – III	2	2	30
UNIT – IV	2	2	30
UNIT – V	2	2	30
Total No. of Questions	10	10	150

Format of Model Question Paper
Semester-wise Syllabus under CBCS
(w.e.f. 2025-26 Admitted Batch)
SEMESTER - II
COURSE 4 :BUSINESS ECONOMICS

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following **5 X 3=15 M**

1. Micro Economics
2. Business Economics
3. Demand Function
4. Types of elasticity of demand
5. Marginal Cost
6. BEP
7. Types of Markets
8. Imperfect Market
9. Per capita Income
10. Gross Domestic Product

Section - B

Answer Five Questions. Each Question from ONE unit 5 × 12 = 60 M

UNIT-I

11. Explain the nature and scope of Business Economics
(OR)

12. Differentiate between Micro and Macro Economics

UNIT-II

13. Explain the law of Diminishing Marginal Utility
(OR)

14. What is demand ? Explain the determinants of demand

UNIT-III

15. Explain the Law of Variable Proportions
(OR)

16. Define Cost . Discuss various types of Costs

UNIT-IV

17. What is Perfect Competition Market . Explain its features
(OR)

18. Explain the price determination under Monopoly

UNIT-V

19. Explain the problems for measuring National Income
(OR)

20. Explain the methods of measuring of National Income