SRI VENKATESWARA UNIVERSITY

Revised Common Framework of CBCS for B.Com (Honors) (w.e.f.2016-17)
B.Com; Hon's - Semester –I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Business Organization	100	25	75	6	4
6.	DSC 2 A	Financial Accounting -I	100	25	75	6	4
7.	DSC 3 A	Managerial Economics	100	25	75	6	4
8	DSC 4A	Quantitative Technics -I	100	25	75	6	4
Total			**700**	**150**	**550**	**36**	**26**

#The marks split between formal test and co-curricular activities may be decided by the University concerned @ Syllabus size shall be in accordance with the No. of teaching hours.
*HVPE may be taught by Telugu teachers

SRI VENKATESWARA UNIVERSITY; TIRUPATI
B.COM. (Hons.) DEGREE COURSE – I YEAR; SEMESTER – I
DSC:1A; BUSINESS ORGANIZATION

P.P.W. – 6 (5+1) Hours   **Marks = 75 TH. + 25 P=100**

Unit – I – Fundamental Concepts

Concepts of business, profession, employment, trade, industry and commerce – Trade Classification – Aids to trade – Industry – Classification Business – Features, objectives, Scope of Business – Functions of Business – Role of Business in Social Development – Essentials for Modern Business – Qualities of a Successful Business men.

Unit- II – Forms of Business Organization : Sole Trader, HUF,

Business Organization – Forms of Business Organizations, Characteristics, Types, Factors influencing the choice of Business Organization. Sole proprietorship – Meaning – Characteristics, Advantages and disadvantages suitability of sole – Proprietorship. Joint Hindu Family – Meaning – Characteristics – Advantages and Limitations.

Unit – III : Partnership

Partnership – Meaning – Characteristics, Types of partnership, kinds of partners, Rights & Obligation of partners, Registration of partnership and dissolution of firm.

Practical Work: Preparation of Partnership Deed

Unit-IV : Joint Stock Company, Promotion

Meaning – Characteristics – Advantages & Disadvantages – Types of Companies – Difference between Public and Private Company.

Promotion – Meaning – Stages in promotion – Promoter – Meaning, Functions, Types – Procedural aspects of promotion – legal aspects of Business – Incorporation of company, Capital subscription – Certificate of commencement of Business – Documents – Memorandum of Association, Article of Association, Prospectus, statement in lieu of prospectus.

Practical Work: Preparation of Company Promotion Documents.

Unit – V : Co-operative Societies

Meaning, characteristics, Formation of co-operative society, Management of Cooperative society, Types of co-operative societies, Merits & Demerits of Co-operatives, Suitability of Co-operative Societies.

Reference Books.

1. Srivastava: Industrial Management & Business Administration.
2. Sherlekar and Shelekar: Principles of Business Management – Himalaya Publishers.

3. Y.K. Bhushan ; Fundamentals of Business Organizations, S. Chand & Sons, New Delhi.
4. C.B. Gupta – Business Organization & Management; S. Chand & Sons, N. Delhi.
5. A.R. Aryasri and V.V. Ramana Murthy Industrial Organization & Management; Tata Mc. Graw Hill, N. Delhi.
6. C.R. Basu – Business Organization and Management; Tata Mc. Graw Hill.
7. R.K. Sharma &Shashi. K. Gupta- Business Organization & Management. (Kalyani Publications)
8. S.A. Sherlekar – Business Organization and Management – Himalaya Publishing House Dr. Kushpat S. Jain N.V. Kavitha P. Sathyavathi.

B.COM. (Hons.) DEGREE COURSE – I YEAR; SEMESTER – I

DSC:2A; FINANCIAL ACCOUNTING-I

P.P.W. – 6 (5+1) Hours   **Marks = 75 TH. + 25 P=100**

Unit – I – Introduction to Accounting

Definition of accounting, concepts and conventions, Branches of accounting, advantages and limitations of financial accounting, Journal, ledger and Subsidiary books – Computerized Accounting – Meaning, features, creation of company, groups, ledgers and vouchers – Cash Book – Single Column, Double Column, Triple Column and Petty Cash Book -Bank Reconciliation Statement – favourable balance, un-favourable balance, Amended Cash Book.

Lab Work: Creation of Company, Creation of Ledgers and Passing of Vouchers, Preparation of Cash Book, Preparation of Bank Reconciliation Statement.

Unit- II – Trial Balance, Errors and Rectification and Depreciation

Preparation of Trial Balance – Errors and their rectification – Types of errors, rectification before and preparation of final statement of accounts – Suspense account – Depreciation – Accounting treatment of providing depreciation, Straight line Method, Diminishing balance method – change in method

Unit – III - Final Accounts of Sole Trader

preparation of Manufacturing Account, Trading, Profit & Loss Account, Balance Sheet, Adjusting and Closing entries (with all adjustments).

Practical Work: Preparation of Trial Balance, Preparation of Profit & Loss Account, Preparation of Balance sheet both horizontal and vertical form.

Unit-IV : Consignment

Consignment – Accounting treatment in the books of Consignor and Consignee, Valuation of closing stock – Abnormal loss and normal loss.

Unit-V : Joint Venture

Invoice Price Joint Venture – Accounting treatment, a) Books maintained by co-ventures; b) Books maintained in the name of the venture (Joint bank method) – Goods on approval or on sale or return – Accounting treatment, a) Goods sent casually on sale or return; b) Goods sent frequently on sale or return.

Note: Computer Lab Practicals using Standard Accounting Package.

Suggested readings:

Jain &Narang	- Advanced accountancy
Shukla, Grewal& Gupta	- Advanced accountancy
TS Grewal	- Introduction to Accountancy
Mukherjee	- Advanced accountancy I
P.C. Tulsian	- Accountancy – I
Haneef&Mukherji	- Financial Accounting
P.C. Tulsian	- Corporate Accounting

Manual of wings, Tally and Focus accounting packages

B.COM. (Hons.) DEGREE COURSE – I YEAR; SEMESTER – I

DSC; 3A: MANAGERIAL ECONOMICS

P.P.W. – 6 (5+1) Hours   **Marks = 75 TH. + 25 P=100**

Unit – I – Introduction to Managerial Economics and Demand and Analysis

Meaning and scope, Relation with other branches, Basic tools in Managerial Economics – Opportunity cost principle, Incremental principle, Principle of time perspective, Discounting principle. Firm and its Objective – optimization and maximization concept. Demand Theory and Analysis, Demand Function, Curves, Individual and Market Demand, Types of Demand. Elasticity of Demand – Types of Elasticities, its measurement and business uses. Demand Forecasting – Meaning & Significance.Methods of demand forecasting for established and new products.

Unit- II – Production and Cost Functions

Meaning of Production Function, Production function with one variable input, Law of Variable Proportions, Single Output Isoquants, Optimal combination of Factor inputs, returns to scale, Cobb Douglas Production Function.
Cost concepts, Relevant Costs in decision making, Cost-Output relationship in the short and the long run, Economies and Diseconomies of Scale. Economies of scope. Cost Volume Profit analysis – assumptions, uses and limitations.

Unit-III : Market Structure

Kinds of competitive situations – Perfect competition, Monopoly, monopolistic Competition and Oligopoly – features. Equilibrium output determination of a firm under perfect competition in the short run and long run. Equilibrium Price and output determination of a firm under a) Monopoly; b) Monopolistic Competition in the short run and long run. Paul Sweezy's kinked demand curve model of oligopoly. Pricing policy and methods – incremental and full cost pricing, loss leader pricing, skimming and penetration pricing policy.

Unit-IV : Introduction to Macro Economics and ECONOMIC PLANNING

Macro Economics, Meaning, Nature, Scope, Importance and Limitations, National Income – Concepts, Methods of Measurement, Real Vs Nominal measure, Problems in Estimation, Significance, CPI and PPI.
Meaning – Types of plans – Main objects of planning in India- Planning Commission and National Development Council – Five Year Plans – Achievements of Five year plans; aggregate Demand and Supply Functions, Keynesian approach.

Lab Work: Calculation of National Income and other measures using different methods of measurement.

Unit-V: Output, Inflation and Unemployment

Classical Theory of Interest, Liquidity Preference, Modern theory of Interest – Deriving IS, LM curve, - Equilibrium of IS and Lm – Meaning of Inflation, Types, Effects, Measures – Monetary and Fiscal Policies, Relationship between Inflation and Unemployment – Philips curve, Business Cycles – Phases, Theories of Business cycles, Policy implications, Concepts of Economic Growth and Development (Balance and Unbalanced growth theory, Big-push theory, Rostows stages of Economic Development)

Lab work: Graphical depiction of IS, LM Curves with shifts and changes in equilibrium. Preparation of charts regarding types of inflation, Phases of Business Cycles, Differences between Growth and Development.

Note: Computer Lab Practicals

Suggested readings:

1. Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).
2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.
3. Dwivedi D.N. : Managerial Economics, Vikab Pub.
4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.
5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.
6. G.S. Gupta : Managerial Economics, TMH Pub.
7. A.R. Aryasri& V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.
8. Salwator: Managerial Economics
9. Peterson: Managerial Economics

B.COM. (Hons.) DEGREE COURSE – I YEAR; SEMESTER – I

DSC: 4A: QUANTITATIVE TECHNIQUES – I

P.P.W. – 6 (5+1) Hours   **Marks = 75 TH. + 35 P=100**

COURSE OBJECTIVES: The objectives of this paper is to impart knowledge on the applications of Mathematics and Statistics in Business decision making.

Unit – I – Algebra and Commercial Arithmetic

Algebra

Quadratic Equations: Solution of a quadratic equation – Sum of the roots – Product of the roots – Formation of Quadratic Equation.

Progressions: Arithmetic Progression – general term sum and means of arithmetic progression. Geometric progression – general term. Sum of finite and infinite G.P. Geometric mean, Harmonic progression – general term and mean.

Commercial Arithmentic: Percentages, Ratio and Proportion, Profit and Loss, Simple Interest – Compound Interest – Time and Work – Time and distance – Discount – Partnerships.

Unit- II – Calculus

Differentiation : (Without proof) – Derivative of standard functions – rules of differentiation, sum, difference, product, quotient and function, differentiation on one function with respect to another function – criteria for maxima and minima and their pallications in economics.

Unit-III :

Definition, Functions and Limitations of Statistics – Collection and classification of data : Methods and limitations.

Presentation of Data: Tabulation – parts of Table – Types of tables (Simple and Complex) – Graphs and Diagrams – Simple bar diagrams, Multiple and Sub-divided bar diagrams – piediagrams – Histogram – Frequency polygon, frequency curve, Ogive curves

Practicals- Problems from all the above units.

Unit-IV :

Measures of Central Tendency; Requisites of a good measure of central tendency – Mean, Median, Mode, Geometric mean and Harmonic Mean – Merits and demerits of averages – location of Median and Mode graphically.

Unit-V:

Measures of Dispersion: Requisites of a good measures of Dispersion – Range, Quartile deviation, mean deviation, Variance and Standard Deviation – Coefficient of Variation – Merits and Demerits of measures of dispersion – Lorenz Curve.

Note: Practicals using MS-Excel

Suggested readings (Mathematics)

1. Sancheti D.C. &Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, N. Delhi.
2. Saha S. : Business Mathematics; New Central Agency, Calcutta.
3. QaziZameruddinKhanna VK &Bambri SK: Business Mathematics Vikas Pub. House, N. Delhi.
4. Chadha&Agarwal : Business Mathematics; S. Chand & Co. Ltd.

Suggested readings (Statistics)

1. Sancheti D.C. &Kapoor V.K.: Statistics; Theory, Methods and Applications, Sultan Chand & Co. N. Delhi.
2. Gupta S.C. : Fundamentals of Statistics, Himalaya Publishing House.
3. Gupta S.P. : Statistical Methods, S. Chand & Co;
4. Gupta B.N. : Statistics; SahityaBhavan, Agra.
5. S.K. Aggarwal, S.K. Bharadwaj& K. Raghu Veer: Business Statistics, Kalyani Publishers.