

# **B.Com**

## **Syllabus (CBCS)**

*(w.e.f. 2019–2020)*



**FACULTY OF COMMERCE**  
**TELANGANA UNIVERSITY**  
**DICHPALLY, NIZAMABAD**  
**TELANGANA STATE-503322**

*2019*

**B.COM**  
**CBCS COURSE STRUCTURE**  
**w.e.f. 2019-20**

ELS: English Language Skill; SLS: Second Language Skill; AECC: Ability Enhancement Compulsory Course;

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER – I</b>						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Foreign Trade	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		

**SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.**

**Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b” and “c”. In the case of DSE also the rule applies.**

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
<b>TOTAL</b>		<b>38</b>		<b>150</b>
<b>Commerce</b>		<b>24</b>		<b>106</b>
<b>CREDITS UNDER NON-CGPA</b>		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

**Paper DSC 101: FINANCIAL ACCOUNTING - I**

**Objective:** to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

**UNIT-I: ACCOUNTING PROCESS:**

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:**

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

## Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

### UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

### UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

### UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

**UNIT-IV: PLANNING AND ORGANISING:** Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

### UNIT-V: AUTHORITY, CO-ORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control-Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

### SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

**Paper DSC 103: FOREIGN TRADE**

**Objective:** to gain knowledge of India's foreign trade procedures policies, and international institutions.

**UNIT-I: INTRODUCTION:**

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

**UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade.

**UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation – Current Export Policy and Import Policy.

**UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:**

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs: Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific Partnership (TPP) -Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

**SUGGESTED READINGS:**

1. International Marketing: Rathore& Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain &RimiMitra, Himalaya Publishers
3. Foreign Trade –Dr SrinivasaNarayana,JyotiMehra– PBP
4. International Economics: SSMDesai&NirmalBhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.PAgarwal&B.K.Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: ShashiK.Gupta&PraneetRangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.