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SYLLABUS (CBCS)

(w. e. f. 2019-2020)



FACULTY OF COMMERCE
SATAVAHANA UNIVERSITY
KARIMNAGAR – 505 002
TELANGANA STATE



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

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs</i>	<i>Marks</i>
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER - I						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AEC1	Environmental Science	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
Total			25	25		
SEMESTER - II						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AEC2	Basic Computer Skills	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
Total			25	25		

ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **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.



Paper 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 –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. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
2. Financial Accounting-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
3. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
4. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
5. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Financial Accounting-I: Dr. Yogeshweran, PBP
7. Financial Accounting-I:Srihari Krishna Rao, Himalaya Publishing House
8. Financial Accounting: B.Vishwanadham, S.Chand.
9. Accountancy–I: Tulasian, Tata McGraw Hill Co.
10. Financial Accounting:N.Padmalatha,L.V Kamala Devi,RachanaSharma,PBP
11. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
12. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
13. Financial Accounting: JawaharLal, Himalaya Publishing House.
14. Financial Accounting-I: PrasanthaAthma, Himalaya Publishing House.



Paper 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, COORDINATION 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: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasith, Tax Mann Publications.



Paper 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 & Rimi Mitra, Himalaya Publishers
3. International Economics: SSMDesai & Nirmal Bhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.Pagarwal & B.K.Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi K.Gupta & Praneet Rangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.



Paper 201: FINANCIAL ACCOUNTING-II

Objective: to acquire conceptual knowledge and application of depreciation methods and single entry system, and preparation of accounts related to non-profit and partnership organisations.

UNIT-I: DEPRECIATION: Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method - Sinking Fund Method - Sum of Digits Method - Annuity Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS: Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS: Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-IV: PARTNERSHIP ACCOUNTS-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
2. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
3. Financial Accounting-II Dr.Yogeshweran, PBP.
4. Financial Accounting: S. N. Maheshwari&V.L.Maheswari, Vikas.
5. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
6. Accountancy-I: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy-I: S. N. Maheshwari&V.L.Maheswari, Vikas.
8. Financial Accounting-I , Prasanthaathma, Himalaya Publishing House
9. Financial Accounting-I , Srihari Krishna Rao, Himalaya Publishing House
10. Financial Accounting: B.Vishwanadham, S Chand.
11. Financial Accounting-II: Padma Priya, Himalaya Publishing house
12. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
13. Financial Accounting: M.N Arora, Tax Mann Publications.



Paper 202: BUSINESS LAWS

Objective: to understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS: Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS: Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance. Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds - Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

UNIT-V: WINDING UP: Meaning - Modes of Winding Up - Winding Up by tribunal - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. - HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 5) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 6) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 7) Corporate Law: PPS Gogna, S Chand.
- 8) Business Law: D.S. Vital, S Chand
- 9) Company Law: Bagriyal AK, Vikas Publishing House.



Paper 203: BANKING AND FINANCIAL SERVICES

Objectives: to familiarize with Fund-based and Non-fund-based Financial Services.

UNIT-I:INTRODUCTION:Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy - Brief description on various types of banks--District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP: Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms- General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III:NEGOTIABLE INSTRUMENTS: Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts.

UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES: Financial Services: Meaning-Functions-Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

UNIT-V: MERCHANT BANKING, VENTURE CAPITAL, LEASING, DISCOUNTING, FACTORING AND FORFEITING: Definition –Services of Merchant Banks –Problems and Scope of Merchant Banking in India-Venture Capital: Meaning, Features, Scope, Importance - Leasing-Definition and Steps- Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back –Discounting: Concept – Advantages of Bill Discounting –Factoring-Meaning and Nature– Parties in Factoring – Merits and Demerits of Factoring –Forfeiting-Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers .

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: SanthiVedula&Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education