## Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM

### B.Com SYLLABUS

STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM

REVIELED SYLLUBUS w.e.f. 2016-17

### B.Com - Semester –I

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Name of the subject</th>
<th>Total Marks</th>
<th>Mid. Sem.</th>
<th>Sem. End</th>
<th>Teaching Hours**</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>First Language</td>
<td>English</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>2.</td>
<td>Second Language</td>
<td>(Tel/Hindi/Urdu/Sans)</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>3.</td>
<td>Foundation Course -1</td>
<td>HVPE (Human Values &amp; Professional Ethics)*</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>4.</td>
<td>Foundation Course- 2</td>
<td>Environmental Studies</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>5.</td>
<td>DSC 1 A</td>
<td>Fundamentals of Accounting-I</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>6.</td>
<td>DSC 2 A</td>
<td>Business Organization</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>7.</td>
<td>DSC 3 A</td>
<td>Business Economics-I</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>600</td>
<td>125</td>
<td>475</td>
<td>27</td>
<td>22</td>
</tr>
</tbody>
</table>

#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

### B.Com - Semester – II

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Name of the subject</th>
<th>Total Marks</th>
<th>Mid. Sem.</th>
<th>Sem. End</th>
<th>Teaching Hours**</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>First Language</td>
<td>English</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>2.</td>
<td>Second Language</td>
<td>(Tel/Hindi/Urdu/Sans)</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>3.</td>
<td>Foundation Course -3</td>
<td>ICT-1 (Information &amp; communication Technology)</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>4.</td>
<td>Foundation Course-4</td>
<td>Communication &amp; Soft Skills-I</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>5.</td>
<td>DSC 1 B</td>
<td>Fundamentals of Accounting-II</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>6.</td>
<td>DSC 2 B</td>
<td>Business Environment</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>7.</td>
<td>DSC 3 B</td>
<td>Business Economics-II</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>600</td>
<td>125</td>
<td>475</td>
<td>27</td>
<td>22</td>
</tr>
</tbody>
</table>
SEMESTER - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Unit –II: Subsidiary Books:

Unit-III: Trail Balance and Rectification of Errors:
Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (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 favorable and unfavourable balances.

Unit -V: Final Accounts:

Reference Books

2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
Unit-I – Introduction
Concepts of Business, Trade, Industry and Commerce – Features of Business - Trade
Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry
and Commerce.

Unit II- Business Functions and Entrepreneurship
Functions of Business and their relationship - Factors influencing the choice of suitable form of
organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types –
Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations
Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership
- Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership
Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company
Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies -
Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation
Preparation of important Documents for incorporation of Company – Memorandum of
Association – Articles of Association – Differences Between Memorandum of Association and
Articles of Association - Prospectus and its contents.

Reference Books
**Unit-I - Introduction**  

**Unit-II - Demand Analysis**  
Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

**Unit –III- Elasticity of Demand**  

**Unit – IV- Cost and Revenue Analysis**  

**Unit-V- Break-Even Analysis**  

**Reference Books**

Semester - II  
DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation
Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-II: Provisions and Reserves

Unit-III: Bills of Exchange

Unit-IV: Consignment Accounts

Unit-V: Joint Venture Accounts
Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:
1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
5. V.K. Goyal, Financial Accounting, Excel Books
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
Unit – I: Overview of Business Environment

Unit – II: Economic Growth
Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning
Rostow’s stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Unit – V -Social, Political and Legal Environment
Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:
DSC 3 B - Business Economics-II


Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.


Reference Books:

2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics