

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A⁺" Grade)
I Year B Com General (Honours), Semester I
(W.e.f. 2025-26 Admitted Batch)

B.Com(G)
13201

FINANCIAL ACCOUNTING-I

Theory: 5hrs/week
Credits: 4

Course Objectives

- After completion of the course, the student will be able to:
- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (trading, profit & loss, and balance sheet) incorporating necessary adjustments.

Course Outcomes (COs)

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

- CO1: understand the basic concepts of financial accounting;
- CO2: analyse the accounting process;
- CO3: enable the students to understand the various methods of depreciation and its calculation;
- CO4: examine the impact of provisions and reserves on profitability of business;
- CO5: Work out the final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II: Accounting Process

Journal—Ledger—Subsidiary Books—Single, Double and Three-Column Cash Book—Preparation of Trial Balance—Rectification of Errors (Including Problems)

Unit – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortization—Depreciation vs. Amortization—Methods of Depreciation: Straight Line—Written Down Value—Annuity and Depletion Method (Including Problems).

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Unit – IV: Provisions and Reserves

Provisions and Reserves—Meaning—Objectives—Types of Provisions and Reserves—Differences between Provisions and Reserves—Accounting Treatment—Journal Entries—Adjustment in Final Accounts—Impact on Profit (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (including problems)

Activities

- Quiz on accounting principles, concepts, and classification of accounts. - Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods. - Comparative presentation of depreciation and amortization.
- Field-based report: Collect and analyze final accounts of a local business.

References:

1. Ranganatham, G., & Venkataramanaiah, M. (n.d.). *Financial accounting*. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). *Accountancy*. Ludhiana: Kalyani Publishers. 3. Arulanandam, M. A. (n.d.). *Advanced accountancy*. Mumbai: Himalaya Publishing House. 4. Goyal, V. K. (n.d.). *Financial accounting*. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). *Accountancy-I*. New Delhi: Tata McGraw Hill Publishing Co.

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S.No	Unit	Very Short Answers (1M)	Short Answers (3M)	Essay (7M)
1	UNIT-I	2	1	2
2	UNIT-II	1	1	2
3	UNIT-III	1	1	2
4	UNIT-IV	1	1	2
5	UNIT-V	1	1	2

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GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
I Year B com - (General) Semester-I
Financial Accounting -I
Model Paper

Max.Marks:50

Time: 2 ½ Hours.

SECTION - A

Answer ALL any FIVE of the following. (5×7 = 35 Marks)

- 1.Explain the classifications of accounts with their rules.(CO1,BL2)
(Or)
- 2.Explain the Difference between Book keeping & Accounting.(CO1,BL4)
- 3.How many types of subsidiary books are there and explain them.(CO2,BL2)
(Or)
- 4.Prepare Three column cash book from the following (CO2,BL3)
May 1 Opening balances of cash a/c Rs.8,300 and bank a/c Rs.10,000
2 Goods sold for cash Rs.3,600
4 Cash deposited into bank Rs.4,000
5 Goods purchased for Rs.2,400
10 Cash withdrawn from the bank for office use Rs.2,000
14 Cash paid to Suresh Rs.900 received discount Rs.100
20 Cheque received from Swamynadhan and deposited into bank Rs.3,750 and discount allowed Rs.25
24 Dividends collected by Bank Rs.1,800
25 Proprietor withdrawn cash from bank for personal use Rs.1,000
30 Paid for wages and salaries Rs.1,500.
- 5.Explain the Meaning and Causes of Depreciation & Amortisation.(CO3,BL2)
(Or)
- 6.On October 1, 2021 Rx Ltd bought a machine for Rs. 1,00,000 and immediately spent Rs.10,000 towards installation charges. The rate of depreciation is 15 %. The company closes its accounts on 31st march every year. On 31st march 2024 the company sold out the machine for Rs. 75,000. Show machinery account and depreciation account. (CO3,BL3)
- 7.Write about the different types of reserves.(CO4,BL2)
(Or)

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I Year B Com General (Honours),
(W.e.f. 2025-26 Admitted Batch)
SEMESTER-I
BUSINESS ORGANISATION AND MANAGEMENT

B.COM (G) 4
B.COM (CA)
13211

Theory: 4hrs/week
Credits: 4

Course Objectives

- After completion of the course, the student will be able to:
- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

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

- CO1: Identify and differentiate various forms of business organisations including P4 models and franchising systems.
- CO2: Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.
- CO3: Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.
- CO4: Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.
- CO5: Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

SYLLABUS

Unit I: Business: Forms of Business Organization-Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company, Public-Private People Partnership Model (P4), Franchising, and Business Chains.

Unit II: Business Environment:

Mergers and Acquisitions, Business Takeovers, Corporate Social Responsibility (CSR) (examples with reference to AP state), Concept of Quality-Total Quality Management (TQM)-6 Sigma. Kizen, Quality Circles.

Unit III: Management

Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning
Decision Making- Delegation of authority- Decentralisation- Departmentation.

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Unit IV: Motivation:

Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory- Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, Situational Leadership Theory.

Unit V: Staffing

Line and staff relationship - Control: meaning and importance- process of control-control techniques- budgetary control.

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plant location
- Seminars on different topics related to Business organization
- Case studies of successful corporate/business heroes.

Reference Books:

1. Gupta, C. B. (2014). *Business organisation*. Mayur Publication.
2. Singh, B. P., & Chhabra, T. N. (2014). *An introduction to business organisation & management*. Kitab Mahal.
3. Sherlekar, S. A., & Sherlekar, V. S. (2000). *Modern business organization & management: Systems approach*. Himalaya Publishing House.
4. Bhushan, Y. K. (Year Unknown). *Business organization*. Sultan Chand & Sons. (Please insert the year if available.)
5. Prakash, J. (Year Unknown). *Business organization and management* (Hindi and English ed.). Kitab Mahal Publishers.

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S.No	Unit	Very Short Answers (1M)	Short Answers (3M)	Essay (7M)
1	UNIT-I	2	1	2
2	UNIT-II	1	1	2
3	UNIT-III	1	1	2
4	UNIT-IV	1	1	2
5	UNIT- V	1	1	2

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(W.e.f. 2025-26 Admitted Batch)

I B.Com General- Semester - I

BUSINESS ORGANIZATION AND MANAGEMENT

Model Paper

Time : 2.30 Hrs

Max. marks: 50

13211

Section -A

Answer all the Questions.

5×7=35 M

1. Explain the characteristics, merits, and demerits of a Sole Proprietorship business. (CO1,BL2)
OR
2. Differentiate between Private Company and Public Company with examples. (CO1,BL4)
3. Explain the process of Mergers and Acquisitions with suitable examples. (CO2,BL2)
OR
4. Discuss the concept and importance of Corporate Social Responsibility (CSR) with examples from Andhra Pradesh. (CO2,BL3)
5. Explain the Functions of Management in detail. (CO3,BL2)
OR
6. Differentiate between Centralisation and Decentralisation. (CO3,BL4)
7. Explain Maslow's Need Hierarchy Theory of Motivation. (CO4,BL2)
OR
8. Discuss McClelland's Need for Achievement Theory. (CO4,BL3)
9. Explain the Line and Staff Relationship with examples. (CO5,BL2)
OR
10. Describe different Control Techniques used in management. (CO5,BL2)

Section -B

Answer any THREE of the following.

3×3=09 M

11. Define Franchising and list its benefits. (CO1,BL1)
12. Explain the meaning of Six Sigma. (CO2,BL2)
13. Define Delegation of Authority and mention its importance. (CO3,BL1)
14. Write short notes on Behavioural Leadership Theory. (CO4,BL2)
15. Write any three steps in the control process. (CO5,BL2)

Section -C

Answer all the questions.

6×1=06 M

16. One person company. (CO1,BL1)
17. Hindu undivided family. (CO1,BL1)
18. Total Quantity Management? (CO2,BL1)
19. SWOT? (CO3,BL1)
20. Theory X and Theory Y of McGregor. (CO4,BL1)
21. Budgetary Control? (CO5,BL1)

GOVERNMENT COLLEGE (AUTONOMOUS)
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III YEAR B. COM (General) - Semester-V
ADVERTISING AND MEDIA PLANNING

53501

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.
- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts

GOVERNMENT COLLEGE (AUTONOMOUS)
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III YEAR B. COM (General) - Semester -V
CUSTOMER RELATIONSHIP MANAGEMENT

53511

Theory Credits: 4 4 hrs/week

Learning objectives:

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers
Course Outcomes:

Learning Outcomes:

On successful completion of this course, the students will be able:

To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM.

Unit 1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

Unit 2: Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

Unit 3: Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit 4: Call center: Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit 5: Implementing CRM: Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

Activities:

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM.
- Seminars, Conferences, Discussions by inviting concerned institutions • Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.

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GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with "A" Grade)
(W.e.f. 2020-21 Admitted Batch)
III B.Com - General SEMESTER - V
ADVANCED CORPORATE ACCOUNTING
SYLLABUS

Hours - 4 (Teaching - 4 ,Credits: 4)

Course Outcomes

After completing the course, the student shall be able to:

1. Understand Corporate Accounting environment
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
3. Analyze the situations of Purchase of Business and Liquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts

Unit-I: Purchase of Business:

Meaning - Purchase Consideration - Methods for determining Purchase Consideration Discharge of Purchase Consideration-Accounting Treatment.

Unit-II: Amalgamation of Companies:

Meaning and Objectives-Provisions for Amalgamation of Companies as per Accounting Standard 14- Accounting Treatment.

Unit-III: Internal Reconstruction of Companies:

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital-Accounting Treatment.

Unit-IV: Accounts of Holding Companies:

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements-Legal requirements on Consolidation-Calculation of Minority Interest Accounting Treatment.

Unit-V: Liquidation:

Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account -Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account-Accounting Treatment

References:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, engage

GOVERNMENT COLLEGE (AUTONOMOUS)
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III YEAR B. COM (General) - Semester -V
SOFTWARE SOLUTIONS TO ACCOUNTING
(W.e.f 2020-2021 admitted batch)
SYLLABUS

Hours - 4 (Teaching - 4, Credits: 4)

53531

Unit-I: Computerized Accounting

Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit-II: Introduction to Leading Accounting Software's -Busy-Marg-QuickBooks-Zoho Books Tally-Features and Accounting.

Unit-III: Tally ERP-9-Company Creation-Tally Startup Screen-Gateway of Tally- Create Company-Alter & Delete company-Backup and Restore- Security Features in Tally.

Unit-IV: Tally-Accounting Masters-Groups-Create Ledgers-Alter & Delete-Inventory Masters Creating Stock Groups -Stock Items-Unit of Measurement-Alter & Delete.

Unit-V: Tally-Voucher Entry-Vouchers Types -Vouchers Entry- Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component-Reports Generation.

References

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Googlee Book) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.

**GOVERNMENT COLLEGE (AUTONOMOUS)
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III YEAR B. COM (General) - Semester -V
MINOR: LABOUR LEGISLATION AND COMPENSATION MANAGEMENT**

Theory Credits: 4 4 hrs/week

53571

Course Objectives:

- To impart students with the knowledge of labour legislations in India. • To comprehend the basic provisions of the Trade Unions Act 1926. • To provide them with the knowledge on Social Security Legislations in India. • To equip students with the basic knowledge of Employee Compensation and Wage concepts.
- To enable students with the understanding of wage determinants and wage fixation.

Unit-I: LABOUR LEGISLATION

Concept, Historical Development of Labour Legislation in India, Classification of Labour Legislation, Industrial Jurisprudence and Constitutional Frame Work.

Unit-II: BASIC ACTS IN LABOUR LEGISLATION

Factories Act 1948- Health, safety and welfare provisions, Prevention of sexual harassment act 2013- Meaning, objectives, measures, Trade unions Act 1926 - Principles, objectives and function of trade unions, weakness and essentials of trade unions.

Unit-III: SOCIAL SECURITY

Concepts of Social Insurance and Social assistance, objectives. Main provisions of The Employees Provident Fund Act 1952, The Payment of Gratuity Act 1972. (Calculation of contributions and benefits).

Unit-IV: EMPLOYEE COMPENSATION

Concept and Significance of Wage - CTC, Wage, Salary, Minimum Wage, Fair Wage, Living Wage, Need based minimum Wage. Wage Theories.

Unit-V: WAGE FIXATION MECHANISMS

Statutory Wage Fixation, role of Wage Boards, Pay Commission. Main provisions of Minimum Wages Act 1948, Payment of Wages Act 1936, Bonus Act 1965.

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(Re-Accredited by NAAC with "A" Grade)
II Year B Com General (Honours), Semester-III
(W.e.f. 2023-24 Admitted Batch)
Programme code: 221
Course code: 322109
BANKING THEORY AND PRACTICE

36144

Theory Credits: 4 4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Learning Outcomes:

- At the end of the course, the student will be able to;
- Understand the basic concepts of banks and functions of commercial banks. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law. Organize information as to the latest other regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system. Formulate the procedure for better service to the customers from various banking innovations.

Unit 1: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples – Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking.

Unit 3: Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD – EXIM Bank.

Unit 4: Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit 5: Collecting Banker and Paying Banker: Concepts Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker – Responsibilities of Paying Banker – Payment Gateways.

Activities:

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms