

**B.Com. General (Program Code:58)**

**Program Structure**

Course code	Course	Internal Assessment	External Exams	Max Marks	Credits
<b>SEMESTER – I</b>					
<b>Part – I</b>					
101ENG21	English – A Course in Communication and Soft Skills	30	70	100	3
102TEL21	Second Language – Telugu – Pracheena Telugu Kavithvam	30	70	100	3
102HIN21	Second Language – Hindi - Prose				
102SAN21	Second Language – Sanskrit – Prose, Poetry & Grammar				
103LSA21	Life Skill Course : Human Values and Professional Ethics	--	50	50	2
104SDA21	Skill Development Courses : Insurance Promotion	--	50	50	2
<b>Part – II</b>					
105BCO21	Fundamentals of Accounting	30	70	100	4
106BCO21	Business Organization and Management	30	70	100	4
107BCO21	Business Environment	30	70	100	4
<b>SEMESTER - II</b>					
<b>Part – I</b>					
201ENG21	English – A Course in Reading & Writing Skills	30	70	100	3
202TEL21	Second Language – Telugu – Aadhunika Telugu Sahityam	30	70	100	3
202HIN21	Second Language – Hindi - Prose				
202SAN21	Second Language – Sanskrit – Prose, Poetry & Grammar				
203LSB21	Life Skill Course : Indian Culture and Science	--	50	50	2
204SDB21	Skill Development - Paper – 1: Business Communication	--	50	50	2
205SDC21	Skill Development - Paper – 2 : Advertising	--	50	50	2
<b>Part – II</b>					
206BCO21	Financial Accounting	30	70	100	4
207BCO21	Business Economics	30	70	100	4
208BCO21	Banking Theory & Practice	30	70	100	4
<b>SEMESTER - III</b>					
<b>Part – I</b>					
301ENG21	English – A Course in Conversational Skills	30	70	100	3
302TEL21	Second Language – Telugu- Srujanathmaka Rachana	30	70	100	3
302HIN21	Second Language – Hindi - Poetry				
302SAN21	Second Language – Sanskrit -Drama, Upanishad, Alankara and History of Literature				

303LSC21	Life Skill Course : Personality Development and Leadership	--	50	50	2
304LSD21	Life Skill Course : Environmental Education	--	50	50	2
305SDD21	Skill Development : Online Business	--	50	50	2
<b>Part – II</b>					
306BCO21	Advanced Accounting	30	70	100	4
307BCO21	Business Statistics	30	70	100	4
308BCO21	Marketing	30	70	100	4
<b>SEMESTER - IV</b>					
401BCO21	Corporate Accounting	30	70	100	4
402BCO21	Cost and Management Accounting	30	70	100	4
403BCO21	Income Tax	30	70	100	4
404BCO21	Business Laws	30	70	100	4
405BCO21	Auditing	30	70	100	4
406BCO21	Goods and Service Tax	30	70	100	4
<b>SEMESTER - V</b>					
<b>Skill Enhancement courses</b>					
501BCE21	Skill Enhancement course	30	70	100	4
502BCE21	Skill Enhancement course	30	70	100	4
503BCE21	Skill Enhancement course	30	70	100	4
504BCE21	Skill Enhancement course	30	70	100	4
505BCE21	Skill Enhancement course	30	70	100	4
506BCE21	Skill Enhancement course	30	70	100	4
<b>SEMESTER - VI</b>					
	COMMERCE - GENERAL	THIRD PHASE of APPRENTICESHIP Entire 5th / 6thSemester			12
	COMMERCE - GENERAL	FIRST and SECOND PHASES (2 spells) of APPRENTICESHIP Between 1st and 2nd year and between 2nd and 3rd year (two summer vacations).			4
					4

# English Syllabus-Semester-I

## English Praxis Course-I

### 101ENG21- A Course in Communication and Soft Skills

#### Learning Outcomes

*By the end of the course the learner will be able to :*

- Use grammar effectively in writing and speaking.
- Demonstrate the use of good vocabulary
- Demonstrate an understating of writing skills
- Acquire ability to use Soft Skills in professional and daily life.
- Confidently use the tools of communication skills

#### **I. UNIT: Listening Skills**

- i. Importance of Listening
- ii. Types of Listening
- iii. Barriers to Listening
- iv. Effective Listening

#### **II. UNIT: Speaking Skills**

- a. Sounds of English: Vowels and Consonants
- b. Word Accent
- c. Intonation

#### **III. UNIT: Grammar**

- a) Concord
- b) Modals
- c) Tenses (Present/Past/Future)
- d) Articles
- e) Prepositions
- f) Question Tags
- g) Sentence Transformation (Voice, Reported Speech & Degrees of Comparison)
- h) Error Correction

#### **IV. UNIT: Writing**

- i. Punctuation
- ii. Spelling
- iii. Paragraph Writing

#### **V. UNIT: Soft Skills**

- a. SWOC
- b. Attitude
- c. Emotional Intelligence
- d. Telephone Etiquette
- e. Interpersonal Skills

బి.ఏ., బి.కా., బి.యస్సి., తదితర ప్రోగ్రాములు

అంశం: జనరల్ తెలుగు

సెమిస్టర్-1

102TEL21 - కోర్సు-1 : ప్రాచీన తెలుగు కవిత్వం

యూనిట్ల సంఖ్య: 5

పీరియడ్ల సంఖ్య: 60

✦ అభ్యసన ఫలితాలు:-

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ప్రాచీన తెలుగుసాహిత్యం యొక్క ప్రాచీనతను, విశిష్టతను గుర్తిస్తారు. తెలుగుసాహిత్యంలో ఆదికవి నన్నయ కాలంనాటి భాషాసంస్కృతులను, ఇతిహాసకాలం నాటి రాజనీతి విషయాలపట్ల పరిజ్ఞానాన్ని సంపాదించగలరు.
2. శివకవుల కాలంనాటి మతపరిస్థితులను, భాషావిశేషాలను గ్రహిస్తారు. తెలుగు నుడికారం, సామెతలు, లోకోక్తులు మొదలైన భాషాంశాల పట్ల పరిజ్ఞానాన్ని పొందగలరు.
3. తిక్కన భారతంనాటి మత, ధార్మిక పరిస్థితులను, తిక్కన కవితాశిల్పాన్ని, నాటకీయతను అవగాహన చేసుకోగలరు.
4. ఎఱ్ఱన సూక్తివైచిత్రిని, ఇతిహాస కవిత్వంలోని విభిన్న రీతులపట్ల అభిరుచిని పొందగలరు. శ్రీనాథుని కాలం నాటి కవితావిశేషాలను, మొల్ల కవితా విశిష్టతను గుర్తించగలరు.
5. తెలుగు పద్యం స్వరూప-స్వభావాలను, సాహిత్యాభిరుచిని పెంపొందించుకుంటారు. ప్రాచీన కావ్యభాషలోని వ్యాకరణాంశాలను అధ్యయనం చేయడం ద్వారా భాషాసామర్థ్యాన్ని, రచనల మెళకువలను గ్రహించగలరు.



**పాఠ్య ప్రణాళిక**

యునిట్-I

రాజనీతి - నన్నయ  
మహాభారతం-సభాపర్వం-ప్రథమాశ్వాసం-(26-57 పద్యాలు)

యునిట్-II

దక్షయజ్ఞం - నన్నెచోడుడు *వైకృత కౌప ప్రశ్నలు మూడవవేది.*  
కుమారసంభవం-ద్వితీయాశ్వాసం-(49-86 పద్యాలు)

యునిట్-III

ధౌమ్య ధర్మోపదేశము - తిక్కన  
మహాభారతం-విరాటపర్వం-ప్రథమాశ్వాసం-(116-146) పద్యాలు

యునిట్-IV

పలనాటి బెబ్బలి - శ్రీనాథుడు (పలనాటి వీరచరిత్ర-ద్విపద కావ్యం పుట 108-112  
'బాలచంద్రుడు భీమంబగు సంగ్రామం బొనర్చుట.. (108)..  
..... వెఱగంది కుంది' (112) సం. అక్కిరాజు ఉమాకాంతం  
ముద్రణ.వి.కె.స్వామి, బెజవాడ 1911.

యునిట్-V

సీతారావణ సంవాదం - మొల్ల  
రామాయణము-సుందరకాండము-(40-87 పద్యాలు)

♦ వ్యాకరణం

*1036, 1038  
1036.*

సంధులు: ఉత్ప, త్రిక, *గ సడద వదో* ద్రుతప్రకృతిక, ముగాగమ, *స వర్ణ, గుణ,* ద్విరుక్తటకారాదేశ, యణాదేశ, వృద్ధి, *శ్చుత్వ,* జశ్చ, అనునాసీక సంధులు

సమాసాలు: అవ్యయీభావ, తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి.

అలంకారాలు:

అర్థాలంకారాలు : ఉపమ, ఉత్పేక్ష, రూపక, స్వభావోక్తి, అర్థాంతరవ్యాస, అతిశయోక్తి.  
శబ్దాలంకారాలు : అనుప్రాస (వృత్త్యనుప్రాస, ఛేకామప్రాస లాటానుప్రాస, అంత్యానుప్రాస)

ఛందస్సు

వృత్తాలు: ఉత్పలమాల, చంపకమాల, శార్దూలము, మత్తేభము;  
జాతులు : కందం, ద్విపద; ఉపజాతులు : ఆటవెలది, తేటగీతి, సీసం మరియు ముత్యాలసరాలు

*Note: I, III, IV యూనిట్ల నుండి మూడవవేది ప్రతిపాఠ్యం తొలగించి, కౌప్య పాఠ్యాలకు వృత్త పాఠ్యాల మూడవవేది ఇవ్వాలని కోరుతున్నాను.*

*[Signature]*  
CHANDAN  
Tatiana B.L.S.  
2.2.2022

**ఆధార గ్రంథాలు:**

1. శ్రీమదాంధ్ర మహాభారతము : సభాపర్వము-తిరుమల తిరుపతి దేవస్థానం ప్రచురణ
2. శ్రీమదాంధ్ర మహాభారతము : విరాటపర్వము-తిరుమల తిరుపతి దేవస్థానం ప్రచురణ
3. కుమార సంభవం - నన్నెచోడుడు
4. పలనాటి వీరచరిత్ర - శ్రీనాథుడు
5. రామాయణము - మొల్ల

**✦ సూచించబడిన సహపాఠ్య కార్యక్రమాలు:**

1. నన్నయ్య, తిక్కన, ఎఱ్ఱన మొదలైన ప్రసిద్ధ కవుల పాఠ్యాంశేతర పద్యాలను ఇచ్చి, విద్యార్థులచేత సమీక్షలు రాయించడం; అయా పద్యాల్లోని యతిప్రాసాది ఛందోవిశేషాలను గుర్తింపజేయడం.
2. విద్యార్థులచేత పాఠ్యాంశాలకు సంబంధించిన వ్యాసాలు రాయించడం (సెమినార్/అసైన్మెంట్)
3. ప్రాచీన పాఠ్యాంశాలలోని సమకాలీనతను గూర్చిన బృంద చర్చ, ప్రాచీన సాహిత్యాన్ని నేటి సామాజిక దృష్టితో పునర్మూల్యాంకనం చేయించడం.
4. చారిత్రక, సాంస్కృతిక అంశాలకు సంబంధించిన పర్యాటక ప్రదేశాలను సందర్శించడం.
5. వ్యక్తిగత/బృంద ప్రాజెక్టులు చేయించడం. ప్రశ్నాపత్ర నిర్మాతలకు సూచనలు ప్రతిపదార్థ పద్యాలు, కంఠస్థ పద్యాలు “రాజనీతి, దక్షయజ్ఞం, ధౌమ్య ధర్మోపదేశం, సీతారావణ సంవాదం” అనే నాలుగు పాఠ్యాంశాల నుండి మాత్రమే ఇవ్వాలి.

ACHARYA NAGARJUNA UNIVERSITY  
Hindi Syllabus from the Academic Year 2020-21  
B.A., B.Com., BBA & B.Sc. FIRST YEAR SEMESTER - I  
SECOND LANGUAGE - HINDI

102HIN21 - PROSE - 1) GADYA SANDESH - V.L. Narasimha Sinha  
2) KATHALOK - Dr. Ghanshyam

Unit-I : गद्य संदेश (Prose)

1. साहित्य की महत्ता - महावीर प्रसाद द्विवेदी
2. मित्रता - आचार्य रामचंद्र शुक्ल
3. वही की वही बात - रमेश बख्शी

Unit-II : कथा लोक (Short Stories)

1. मुक्तिधन - मुन्शी प्रेमचंद
2. उसने कहा था - चन्द्रधर शर्मा गुलेरी
3. पुरस्कार - जयशंकर प्रसाद

Unit-III : अनुवाद (Translation)

कार्यालयीन शब्दावली (Official Terminology)

प्रशासनिक शब्दावली (Administrative Terminology)


(अंग्रेजी से हिन्दी में - English to Hindi)

Unit-IV : व्याकरण (Grammar)

1. लिंग, वचन, काल, वाच्य, कारक
2. विलोम शब्द
3. शब्दों का वाक्यों में प्रयोग

Unit - V : पत्र लेखन (Letter Writing): वैयक्तिक पत्र (Personal letters)

1. हिन्दी सीखने की आवश्यकता को बताते हुए छोटी बहन के नाम पर पत्र।
2. विहार यात्रा का वर्णन करते अपने मित्र के नाम पर पत्र।
3. शुल्क भरने के लिए पैसे भेजने अपने पिता के नाम पर पत्र।

  
Dr. G. VIJAYA RATNA KUMAR  
Assistant Professor  
Department of Hindi (U.G.)  
Acharya Nagarjuna University  
Rajamahendravaram, Andhra Pradesh



## CBCS SEMESTER WISE SYLLABUS

Part I (B) Subject : SANSKRIT

### SEMESTER – I

102SAN21 - PAPER – I : POETRY, PROSE & GRAMMAR . (w.e.f. 2020-21)

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- UNIT – I OLD POETRY:**
1. "Arya Padukabhishekaha",  
Valmiki Ramayanam- Ayodhya Kanda, Sarga-100 Geetha Press,  
Gorakhpur.
  2. "YakshaPrasnaha", Mahabharatam of Vedavyasa,  
Vanaparva, Adhyaya -313, Geeta Press, Gorakhpur.

- UNIT – II MODERN POETRY:**
1. "Mevada Rajyastapanam" 4<sup>th</sup> Canto, Srimat Pratapa  
Ranayanam, Mahakavyam, Pt.Ogeti Parikshit sarma,  
Published by, Pt.Ogeti Parikshitsarma, 10/11,  
Sakal nagar, Pune, 1989.

2. "VivekanandaSuktayaha", Vivekanandasuktisudha by  
Dr.SamudralaLakshmanaiah, Published by Author, 18-1-84,  
Yasoda Nagar, Tirupati. Selected Slokas 25.

- UNIT – III PROSE:**
1. "Atyutkataihi papapunyairihaiva phalamasnute",  
Hitopadesaha-Mitralabha 2 & 3 stories, Pages 61-84.
  2. "Sudraka -Veeravarakatha", Hitopadesaha-Vigraham,  
8<sup>th</sup> story, Pages 63-70, Chowkhamba krishadas  
academy, Varanasi, 2006.

- UNIT - IV GRAMMAR:**
1. **DECLENSIONS** Nouns ending in vowels  
Deva, Kavi, Bhanu, Dhatru, Pitru, Go, Ramaa, Mati.

#### 2. CONJUGATIONS

1<sup>st</sup> Conjugation - Bhoo, Gam, Shtha, Drusir, Labh, Mud.

2<sup>nd</sup> Conjugation - As. 10<sup>th</sup> Conjugation – Bhaash.

- UNIT – V GRAMMAR:**
1. **SANDHI - Swara Sandhi** : Savarnadeergha, ayavayava,  
Guna, Vruddhi, yaanadesa.

-**Halsandhi**: Schutva, Stutva, Anunasika. 2. **SAMASA**

Dwandwa, Tatpurusha, Karmadharaya,, Dwigu.

# 103LSA21 - HUMAN VALUES AND PROFESSIONAL ETHICS (HVPE)

## (SYLLABUS)

### Learning Outcome:

On completion of this course, the UG students will be able to

- ✓ Understand the significance of value inputs in a classroom and start applying them in their life and profession
- ✓ Distinguish between values and skills, happiness and accumulation of physical facilities, the Self and the Body, Intention and Competence of an individual, etc.
- ✓ Understand the value of harmonious relationship based on trust and respect in their life and profession
- ✓ Understand the role of a human being in ensuring harmony in society and nature.
- ✓ Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

### UNIT: 1 Introduction – Definition, Importance, Process & Classifications of Value Education

- ❖ Understanding the need, basic guidelines, content and process for Value Education
- ❖ Understanding the thought provoking issues; need for Values in our daily life
- ❖ Choices making – Choosing, Cherishing & Acting
- ❖ Classification of Value Education: understanding Personal Values, Social Values, Moral Values & Spiritual Values.

### UNIT: 2 Harmony in the Family – Understanding Values in Human Relationships

- ✓ Understanding harmony in the Family- the basic unit of human interaction
- ✓ Understanding the set of proposals to verify the Harmony in the Family;
- ✓ Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
- ✓ Present Scenario: Differentiation (Disrespect) in relationships on the basis of body, physical facilities, or beliefs.
- ✓ Understanding the Problems faced due to differentiation in Relationships
- ✓ Understanding the harmony in the society (society being an extension of family): *Samadhan*, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
- ✓ Visualizing a universal harmonious order in society- Undivided Society (*AkhandSamaj*), Universal Order (*SarvabhaumVyawastha*)- from family to world family.

### UNIT: 3 Professional Ethics in Education

- ✓ Understanding about Professional Integrity, Respect & Equality, Privacy, Building Trusting Relationships.
- ✓ Understanding the concepts; Positive co-operation, Respecting the competence of other professions.
- ✓ Understanding about Taking initiative and Promoting the culture of openness.
- ✓ Depicting Loyalty towards Goals and objectives.

**Text Books:**

R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.

Bhatia, R. & Bhatia, A (2015) Role of Ethical Values in Indian Higher Education.

**References:**

- Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and Harper Collins, U
- E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
- Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
- Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome’s report, Universe Books.
- A Nagraj, 1998, Jeevan Vidya EkParichay, Divya Path Sansthan, Amarkantak.
- P L Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.
- A N Tripathy, 2003, Human Values, New Age International Publishers.

**Mode of Evaluation:**

Assignment/ Seminar/Continuous Assessment Test/Semester End Exam.

**Co curricular Activities:**

1. Visit to an Old Age Home and spending with the inmates for a day.
2. Conduct of Group Discussions on the topics related to the syllabus.
3. Participation in community service activities.
4. Working with a NGO like Rotary Club or Lions International, etc.

A.P. STATE COUNCIL OF HIGHER EDUCATION

B A, B Com & B Sc Programmes

Revised CBCS w.e.f. 2020-21

**SKILL DEVELOPMENT COURSES**

To be Offered from Semesters I to IV

**COMMERCE STREAM**

Syllabus of

104SDA21 - **INSURANCE PROMOTION**

Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

**Learning Outcomes:**

*By successful completion of the course, students will be able to;*

- 1. Understand the field level structure and functioning of insurance sector and it's role in protecting the risks*
- 2. Comprehend pertaining skills and their application for promoting insurance coverage*
- 3. Prepare better for the Insurance Agent examination conducted by IRDA*
- 4. Plan 'promoting insurance coverage practice' as one of the career options.*

**SYLLABUS:**

**Section I: 06 Hrs**

Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions

**Section II: 10 Hrs**

Life Insurance plans. Health insurance plans. Products and features. Contents of documents - Sales Promotion methods - Finding prospective customers - Counselling - Helping customers in filing - Extending post-insurance service to customers.

**Section III : 10 Hrs**

General Insurance - It's products (Motor, Marine, Machinery, Fire, Travel and Transportation) and features. Contents of documents. Dealing with customers - Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records.

**Co-curricular Activities Suggested: (4 hrs)**

1. Collection of pamphlets of various insurance forms and procedures
2. Invited Lectures by Development Officers concerned



3. Mock practice of selling of insurance products
4. Preparation of working documents
5. Assignments, Group discussion, Quiz etc.

**Reference books:**

1. Principles of Insurance, Himalaya publishing House
2. Principles and Practice of Insurance, "
3. Fundamentals of insurance, "
4. Life and General Insurance Management, "
5. Financial services, Tata McGraw hill
6. Insurance Principles and Practices, Sultan Chand & Sons
7. Websites on insurance promotion

**PROGRAMME: THREE-YEAR B Com**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)–Semester – I

105BCO21- **Course1A: Fundamentals of Accounting**

**Learning Outcomes:**

At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

**Syllabus:**

**Unit-I – Introduction**

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**Unit-II: Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

**Unit-III: Trial Balance and Rectification of Errors:**

Preparation of Trial balance - Errors – Meaning – Types of Errors

**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 Favourable and Unfavourable Balance (including Problems).

**Unit -V: Final Accounts:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

## **References:**

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

## **Suggested Co-Curricular Activities:**

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

106BCO21- **Course 1B: Business Organization and Management**

**Learning Outcomes:**

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

**Syllabus:**

**Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce:** Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

**Unit –II– Forms of Business Organizations:** Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

**Unit-III -Company Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

**Unit-IV- Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

**Unit-V-Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning

### **Reference Books:**

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

### **Suggested Co-Curricular Activities:**

- \* Book Reading
- \* Student Seminars, Debates
- \* Quiz Programmes
- \* Assignments
- \* Co-operative learning
- \* Individual / Group Field Studies
- \* Group Discussions on problems relating to topics covered by syllabus
- \* Collecting prospectus of different companies through media
- \* Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- \* Talk on current affairs about business, industry etc.
- \* Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- \* Biography of well-known management thinkers and managers of gigantic companies
- \* Examinations (Scheduled and surprise tests)



**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA) – Semester – I

107BCO21- **Course 1C: Business Environment**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

**SYLLABUS:**

**Unit-I: Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

**Unit – II: Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

**Unit–III: Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**Unit – IV:Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**Unit–V:Global Environment :**Globalization – Meaning – Role of WTO – WTO Functions

### **Suggested Readings:**

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

### **Suggested Co-Curricular Activities:**

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of business environment
- ◆ Co-operative learning
- ◆ Seminar on Monetary policies of RBI
- ◆ Debate on social, political and legal environment
- ◆ Group Discussions on Global environment and its impact on business
- ◆ To learn about NITI Ayog and National Development Council
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- ◆ Reports on WTO, BRICS, SAARC etc.
- ◆ Examinations (Scheduled and surprise tests) on all units

# English Syllabus-Semester-II

## English Praxis Course-II

### 201ENG21 -A Course in Reading & Writing Skills

#### Learning Outcomes

*By the end of the course the learner will be able to :*

- Use reading skills effectively
- Comprehend different texts
- Interpret different types of texts
- Analyse what is being read
- Build up a repository of active vocabulary
- Use good writing strategies
- Write well for any purpose
- Improve writing skills independently for future needs

#### I. UNIT

<b>Prose</b>	: 1. How to Avoid Foolish Opinions Bertrand Russell
<b>Skills</b>	: 2. Vocabulary: Conversion of Words
	: 3. One Word Substitutes
	: 4. Collocations

#### II. UNIT

<b>Prose</b>	: 1. The Doll's House	Katherine Mansfield
<b>Poetry</b>	: 2. Ode to the West Wind	P B Shelley
<b>Non-Detailed Text</b>	: 3. Florence Nightingale	Abrar Mohsin
<b>Skills</b>	: 4. Skimming and Scanning	

#### III. UNIT

<b>Prose</b>	: 1. The Night Train at Deoli	Ruskin Bond
<b>Poetry</b>	: 2. Upagupta	Rabindranath Tagore
<b>Skills</b>	: 3. Reading Comprehension	
	: 4. Note Making/Taking	

#### IV. UNIT

<b>Poetry</b>	: 1. Coromandel Fishers	Sarojini Naidu
<b>Skills</b>	: 2. Expansion of Ideas	
	: 3. Notices, Agendas and Minutes	

#### V. UNIT

<b>Non-Detailed Text</b>	: 1. An Astrologer's Day	R K Narayan
<b>Skills</b>	: 2. Curriculum Vitae and Resume	
	: 3. Letters	
	: 4. E-Correspondence	

బి.ఏ., బి.కా., బి.యస్.సి., తదితర ప్రోగ్రాములు

అంశం: జనరల్ తెలుగు

సెమిస్టర్-2

202TEL21 - కోర్సు-2 : ఆధునిక తెలుగు సాహిత్యం

యూనిట్ల సంఖ్య:5

పీరియడ్ల సంఖ్య:60

◆ అభ్యసన ఫలితాలు:-

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ఆంగ్లభాష ప్రభావం కారణంగా తెలుగులో వచ్చిన ఆధునిక సాహిత్యాన్ని, దాని విశిష్టతను గుర్తిస్తారు.
2. సమకాలీన ఆధునిక సాహిత్య ప్రక్రియలైన “వచన కవిత్వం, కథ, నవల, నాటకం, విమర్శ”లపై అవగాహన పొందుతారు.
3. భావకవిత, అభ్యుదయ కవితాలక్ష్యాలను గూర్చిన జ్ఞానాన్ని పొందుతారు. అస్తిత్వవాద ఉద్యమాలపుట్టుకను, ఆవశ్యకతను గుర్తిస్తారు.
4. కథాసాహిత్యం ద్వారా సామాజిక చైతన్యాన్ని పొందుతారు. సిద్ధాంతాల ద్వారా కాకుండా, వాస్తవ పరిస్థితులను తెలుసుకోవడం ద్వారా సిద్ధాంతాన్ని సమీక్షించగలరు.
5. ఆధునిక తెలుగు కల్పనాసాహిత్యం ద్వారా సామాజిక, సాంస్కృతిక, రాజకీయ చైతన్యాన్ని పొందుతారు.



CHAIRMAN  
TELUGU B.E.-2.

## పాఠ్య ప్రణాళిక

### యూనిట్-I : ఆధునిక కవిత్వం

1. ఆధునిక కవిత్వం- పరిచయం
2. కొండవీడు - దువ్వూరి రామిరెడ్డి  
(‘కవికోకిల’ గ్రంథావళి-ఖండకావ్యాలు-నక్షత్రమాల సంపుటి నుండి)
3. మాతృసంగీతం - అనిసెట్టి సుబ్బారావు (‘అగ్నివీణ’ కవితాసంపుటి నుండి)
4. ‘తాతకో నూలుపోగు’ - బండారు ప్రసాదమూర్తి (‘కలనేత’ కవితాసంపుటి నుండి)

### యూనిట్-II: కథానిక

5. తెలుగు కథానిక - పరిచయం
6. భయం (కథ) - కాళీపట్నం రామారావు
7. స్వేదం ఖరీదు....? - (కథ) - రెంటాల నాగేశ్వరరావు

### యూనిట్-III: నవల

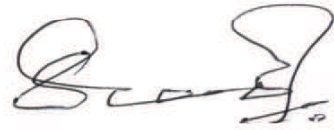
8. తెలుగు ‘నవల’ - పరిచయం
9. రథచక్రాలు (నవల) - మహీధర రామ్మోహన రావు (సంక్షిప్త ఇతివృత్తం మాత్రం)
10. రథచక్రాలు (సమీక్షా వ్యాసం) - డా॥ యల్లాప్రగడ మల్లికార్జునరావు

### యూనిట్-IV: నాటకం

11. తెలుగు ‘నాటకం’ - పరిచయం
12. యక్షగానము (నాటిక) - ఎం.వి.ఎస్. హరనాథరావు.
13. “అపురూప కళారూపాల విధ్వంసదృశ్యం ‘యక్షగానము’ (సమీక్షా వ్యాసం)”  
-డా॥కందిమళ్ళసాంబశివరావు

### యూనిట్-V: విమర్శ

14. తెలుగు సాహిత్య విమర్శ - పరిచయం
15. విమర్శ-స్వరూప స్వభావాలు; ఉత్తమ విమర్శకుడు-లక్షణాలు



Chairman

Tel. R. S.



**ఆధార గ్రంథాలు/వ్యాసాలు:**

1. ఆధునిక కవిత్వం-పరిచయం : చూ. 'దృక్పథాలు' పుట 1-22, ఆచార్య ఎస్వీ. సత్యనారాయణ
2. తెలుగు కథానిక-పరిచయం : చూ. మన నవలలు-మన కథానికలు, పుట 118-130,  
ఆచార్య రాచపాళెం చంద్రశేఖర రెడ్డి
3. తెలుగు నవల-పరిచయం : చూ. నవలాశిల్పం, పుట 1-17, వల్లంపాటి వెంకటసుబ్బయ్య
4. తెలుగు నాటకం-పరిచయం : చూ. తెలుగు నాటకరంగం, పుట 17-25 ఆచార్య ఎస్.గంగప్ప
5. తెలుగుసాహిత్య విమర్శ-పరిచయం: చూ.తెలుగుసాహిత్య విమర్శ-నాడు,నేడు పుట 213-217  
తెలుగువాణి, అయిదవ అఖిలభారత తెలుగు మహాసభల ప్రత్యేక సంచిక  
ఆచార్య జి.వి.సుబ్రహ్మణ్యం
6. నూరేళ్ళ తెలుగు నాటక రంగం - ఆచార్య మొదలి నాగభూషణశర్మ
7. నాటకశిల్పం - ఆచార్య మొదలి నాగభూషణశర్మ
8. సాంఘిక నవల-కథన శిల్పం - ఆచార్య సి.మృణాళిని.

**✦ సూచించబడిన సహపాఠ్య కార్యక్రమాలు:**

1. ఆధునిక కవిత్వానికి సంబంధించిన కొత్త కవితలను/అంశాలను ఇచ్చి, విద్యార్థులచేత  
వాటిమీద అసైన్మెంట్లు రాయించడం
2. పాఠ్యాంశాలకు సంబంధించిన విషయాలపై వ్యాసాలు రాయించడం (సెమినార్/అసైన్మెంట్)
3. తెలుగు సాహిత్యంలోని ప్రసిద్ధ కథలపై, కవితలపై సమీక్షలు రాయించడం.
4. ఆధునిక పద్యనిర్మాణ రచన చేయించడం.
5. విద్యార్థులను బృందాలుగా విభజించి, నాటకలపై/నవలలపై సమీక్షలు రాయించడం.
6. సాహిత్యవ్యాసాలు సేకరించడం, బృందచర్చ నిర్వహించడం, క్షేత్రపర్యటనలు.
7. ప్రసిద్ధుల విమర్శావ్యాసాలు చదివించి, వాటిని విద్యార్థుల సొంత మాటల్లో రాయించడం.
8. పాఠ్యాంశాలపై స్లీయ విమర్శావ్యాసాలు రాయించడం.



ACHARYA NAGARJUNA UNIVERSITY

Hindi Syllabus from the Academic Year 2020-21

B.A., B.Com., BBA & B.Sc. FIRST YEAR SEMESTER - II

SECOND LANGUAGE - HINDI

202HIN21 - PROSE - 1) GADYA SANDESH - V.L. Narasimha Sinha

2) KATHALOK - Dr. Ghanshyam

Unit-I : गद्य संदेश (Prose) :

1. भारत एक है - रामधारी सिंह 'दिनकर'
2. बेईमानी की परत - हरिशंकर परसाई
3. एच.आई.वी. / एड्स - डॉ. प्रकाश भातल बंडे

Unit-II : कथा लोक (Short Stories) :

1. भूख हड़ताल - श्री बालशौरी रेड्डी
2. परमात्मा का कुत्ता - मोहन राकेश
3. वापसी - उषा प्रियंवदा

Unit-III : अनुवाद (Translation)

कार्यालयीन हिन्दी (Functional Hindi)

प्रशासनिक शब्दावली (Administrative Terminology)

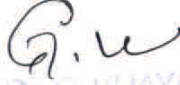
(हिन्दी से अंग्रेजी में) (Hindi to English)

Unit-IV : व्याकरण (Grammar)

1. वाक्यों को शुद्ध कीजिए
2. संधि विच्छेद
3. शब्दों का वाक्यों में प्रयोग

Unit - V : पत्र लेखन (Letter Writing) : शिकायती, आवेदन पत्र

1. नौकरी के लिए आवेदन पत्र।
2. नगर पालिका के अधिकारी के नाम शिकायती पत्र।
3. पुस्तक विक्रेता के नाम पर पत्र।

  
Dr. G. VIJAYA RATNA KULKARNI  
CHAIRMAN  
Board of Studies, Hindi & Urdu (U.G.)  
Acharya Nagarjuna University  
Nagarjuna Nagar-522 510.

## CBCS SEMESTER WISE SYLLABUS

Part I (B) Subject : SANSKRIT

### SEMESTER – II

#### 202SAN21 - PAPER – II : POETRY, PROSE & GRAMMAR.

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- UNIT – I OLD POETRY:
- 1."Indumateeswayamvaram", Raghuvamsam of kalidasa, 6<sup>th</sup>canto, Chowkhamba krishadas academy, Varanasi-2012.
  2. "Deekshaapradanam", Buddacharitam of Aswagosha, 16<sup>th</sup>canto. Selected verses.
- UNIT – II MODERN POETRY:
1. "Gangavataranam", Bhojas Champu Ramayanam, Balakanda.
  2. "Mohapanodaha", 4<sup>th</sup> cant. Dharma Souhrudam by P.Pattabhi Ramarao, , Published by Author, Ramanth Nagar.
  3. "VandeKasmeerabharatam", by Doolypala Ramakrishna from Samskrita pratibha, sahitya academy , New Delhi -2018.
- UNIT – III PROSE:
1. "Avantisundarikatha", 5<sup>th</sup> Chapter. Dasakumara Charitam, Purva peetika.
  2. "Charudattacharitam", Bhasakathasaraha by Y.Mahalingasastry.
- UNIT - IV GRAMMAR:
1. DECLENSIONS :Nouns ending in vowels  
Nadee, Janu, vadhoo, Matru, Phala, Vaari & Madhu.
  2. CONJUGATIONS  
III Conjugation- Yudh, IV Conjugation- Ish, VIII Conjugation- Likh, Kru, IX Conjugation-Kreen X, Conjugation-Kath, Ram, Vand.
- UNIT – V GRAMMAR:
1. SANDHI - Halsandhi : Latva, Jastva  
-Visarga sandhi: Utva, Visargalopa, Rephadesa, Ooshma.
  - 2.SAMASA  
Avyayeebhava, Bahruvrihi.

**A.P. State Council of Higher Education**  
**B.A., B. Com & B. Sc Programmes**

**Revised CBCS w.e.f 2020-21**

**LIFE SKILL COURSE**

203LSB21 - **Indian Culture & Science**

Total 30 hrs (02 h/wk, 02 Cr & Max 50 Marks)

**Learning Outcomes:**

By successful completion of the course, students will be able to:

1. Understand the evolution of India's culture
2. Analyze the process of modernization of Indian society and culture from past to future
3. Comprehend objective education and evaluate scientific development of India in various spheres
4. Inculcate nationalist and moral fervor and scientific temper

**Syllabus:**

**Unit – I: Unity in Diversity in India: (09 hrs)**

Coexistence of various religions since ancient times - Hinduism, Buddhism, Jainism and Atheism, and later Sikhism, Islam and Christianity

The Bhakti (Vishnavite and Saivaite) and Sufi Movements

The concepts of seela, karuna, kshama, maitri, vinaya, santhi and ahimsa Achievements in Literature, Music, Dance, Sculpture and Painting - Craftsmanship in cloth, wood, clay, metal and ornaments

Cultural diversity, Monogamy, Family system, Important seasonal festivals

**Unit – II: Social Reforms and Modern Society: (09 hrs)**

Reforms by Basaveswara - Raja Rama Mohan Roy – Dayananda Saraswathi –Swamy Vivekananda –Mahatma Gandhi - B. R. Ambedkar - Reforms in Andhra by Vemana, Veerabrahmam, Gurajada, Veeresalingam and GurramJashua (only reforms in brief, biographies not needed)

Modern Society: Family unity, Community service, Social Harmony, Civic Sense, Gender Sensitivity, Equality, National Fervor

**Unit – III: Science and Technology: ((09 hrs)**

Objectivity and Scientific Temper – Education on Scientific lines (Bloom's Taxonomy) - Online Education

Developments in Industry, Agriculture, Medicine, Space, Alternate Energy, Communications, Media through ages

**Co-curricular Activities Suggested: (03 hrs)**

1. Assignments, Group discussions, Quiz etc
2. Invited Lecture by a local expert
3. Visit to a scientific institutions, local heritage sites, museums, industries etc

**Reference Books:**

1. History of India and Culture (Upto 1526 A.D), Telugu Academy
2. History of India and Culture (1526 A.D to 1964), Telugu Academy
3. Basham, A.L (ed), A Cultural History of India
4. Hana S. Noor Al-Deen&J.A.Hendricks, Social Media : Usage and Impact
5. Bipan Chandra, Aditya Mukherjee, Mridula Mukherjee, India After Independence
6. S.K.Thakur, ISRO: History and Acheivements
7. V. Ramakrishna, Social Reform Movement Andhra, Vikas Publications

**A.P.STATE COUNCIL OF HIGHER EDUCATION**

B.A.B.Com & B.Sc Programmes

Revised CBCS w.e.f 2020-21

**SKILL DEVELOPMENT COURSE**

**COMMERCE STREAM**

**204SDB21 - BUSINESS COMMUNICATION**

Total 30 hrs (02hrs/wk), 02 Credits, Max 50 marks

**Learning Outcomes:**

*After successful completion of this course, students will be able to;*

- 1. Understand the types of business communication and correspondence*
- 2. Comprehend the processes like receiving, filing and replying*
- 3. Acquire knowledge in preparing good business communications*
- 4. Acquaint with organizational communication requirements and presentations.*

**SYLLABUS:**

**UNIT I : 06hrs**

Introduction and Importance of communication an overview - meaning and process of communication - organizational communication and its barriers.

**UNIT II: 10hrs**

Types of Business Communications –Categories, methods and formats - Business vocabulary - Business idioms and collocations – Organisational Hierarchy - Various levels of communication in an organization – Top-down, Bottom-up and Horizontal-Business reports, presentations– Online communications.

**UNIT III: 10hrs**

Receiving business communications -Filing and processing -Sending replies. Routine cycle of communications – Writing Communications - Characteristics of a good business communication -Preparation of business meeting agenda – agenda notes - minutes –circulation of minutes – Presentations of communication using various methods.

**Recommended Co-curricular Activities (04hrs):**

1. Collection of various model business letters
2. Invited lecture/field level training by a local expert
3. Reading of various business reports and minutes and its analysis
4. Presentations of reports, charts etc.
5. Assignments, Group discussion, field visit etc.

**Reference books:**

1. Chaturvedi. P.D.Chaturvedi.M - Business Communication concepts, Cases and applications - Pearsons Education
2. Kaul Asha - Effective Business Communication - PHI Learning pvt Ltd
3. [www.swayam.gov.in](http://www.swayam.gov.in)
4. Websites on business communication

AP STATE COUNCIL OF HIGHER EDUCATION

B.A,B.com & B.Sc Programmes

Revised CBCS w.e.f 2020-21  
SKILL DEVELOPMENT COURSES  
COMMERCE STREAM

205SDC21 - **ADVERTISING**

Total 30 hrs (2hrs/wk) 02 credits & Maximum 50 Marks

**Learning Outcomes:**

*After Successful completion of this course, the students are able to;*

- 1. Understand the field of Advertising*
- 2. Comprehend opportunities and challenges in Advertising sector*
- 3. Prepare a primary advertising model*
- 4. Understand applying of related skills*
- 5. Examine the scope for making advertising a future career*

**Syllabus**

**UNIT I:** 06hrs

Introduction of advertising concepts- functions - Types of advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

**UNIT II:** 10 hrs

Role of advertising agencies and their responsibilities - scope of their work and functions -  
- Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

**UNIT III:** 10hrs

Types of advertising – Basic characteristics of a typical advertisement –Reaching target groups - Local advertising – Feedback on impact of advertisement - Business promotion.

**Recommended Co-curricular Activities (04 hrs):**

1. Collection and segmentation of advertisements
2. Invited Lectures/skills training on local advertising basics and skills
3. Visit to local advertising agency
4. Model creation of advertisements in compliance with legal rules
5. Assignments, Group discussion, Quiz etc.

**Reference books and Websites:**

1. Bhatia. K. Tej - Advertising and Marketing in Rural India - Mc Millan India

2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jethwaney Jaishri & Jain Shruti - Advertising Management - Oxford university Press  
Publications of Indian Institute of Mass Communications
4. Websites on Advertising



**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

206BCO21- **Course 2A: Financial Accounting**

**Learning Outcomes:**

At the end of the course the student will be able to;

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

**Syllabus**

**Unit-I: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

**Unit-II: Provisions and Reserves:** Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

**Unit-III: Bills of Exchange:** Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock

**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts (including Problems).

### **Reference Books:**

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheshwari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

### **Suggested Co-Curricular Activities:**

- ★ Quiz Programs
- ★ Problem Solving Exercises
- ★ Co-operative learning
- ★ Seminar
- ★ Group Discussions on problems relating to topics covered by syllabus
- ★ Reports on Proforma invoice and account sales
- ★ Visit a consignment and joint venture firms (Individual and Group)
- ★ Collection of proforma of bills and promissory notes
- ★ Examinations (Scheduled and surprise tests)
- ★ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen & CA)– Semester – II

207BCO21- **Course 2B: Business Economics**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms' behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

**Syllabus**

**Unit-I: Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

**Unit-II: Demand Analysis:** Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

**Unit – III: Production, Cost and Revenue Analysis:** Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

**Unit-IV: Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

**Unit-V: National Income:**Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

### **References:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

### **Suggested Co-Curricular Activities:**

- ◆ Assignments
- ◆ Student Seminars
- ◆ Quiz , JAM
- ◆ Study Projects
- ◆ Group Discussion
- ◆ Graphs on Demand function and demand curves
- ◆ Learning about markets
- ◆ The oral and written examinations (Scheduled and surprise tests),
- ◆ Market Studies
- ◆ Individual and Group project reports,
- ◆ Annual talk on union and state budget
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen)– Semester – II

208BCO21- **Course 2C:Banking Theory and Practice**

**Learning Outcomes:**

At the end of the course, the student will 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 it relates to the 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.

**Syllabus:**

**Unit-I: Introduction:**

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

**Unit-II: 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-III: Types of Banks:**

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

**Unit-IV: 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-V: 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.



### **Books for Reference:**

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

### **Suggested Co-Curricular Activities:**

- ◆ Debates
- ◆ Student Seminars
- ◆ Quiz Programmes
- ◆ Visit to Bank premises
- ◆ Guest Lecture by Banking Official
- ◆ Prepare a statement on periodical declarations 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
- ◆ Talk on latest trends in banking industry
- ◆ Online Banking
- ◆ Individual and group project reports
- ◆ Current Affairs of Banking Sector
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

# English Syllabus-Semester-III

## English Praxis Course-III

### 301ENG21 -A Course in Conversational Skills

#### Learning Outcomes

*By the end of the course the learner will be able to :*

- Speak fluently in English
- Participate confidently in any social interaction
- Face any professional discourse
- Demonstrate critical thinking
- Enhance conversational skills by observing the professional interviews

#### I. UNIT

**Speech Skills** : 1. Tryst with Destiny Jawaharlal Nehru  
: 2. Greetings  
: 3. Introductions

#### II. UNIT

**Speech Interview Skills** : 1. Yes, We Can Barack Obama  
: 2. A Leader Should Know How to Manage Failure  
Dr.A.P.J.Abdul Kalam/ India Knowledge at Wharton  
: 3. Requests

#### III. UNIT

**Interview Skills** : 1. Nelson Mandela's Interview With Larry King  
: 2. Asking and Giving Information  
: 3. Agreeing and Disagreeing

#### IV. UNIT

**Interview Skills** : 1. JRD Tata's Interview With T.N.Ninan  
: 2. Dialogue Building  
: 3. Giving Instructions/Directions

#### V. UNIT

1. **Speech Skills** : 1. You've Got to Find What You Love Steve Jobs  
: 2. Debates  
: 3. Descriptions  
: 4. Role Play

బి.ఏ., బి.కాం., బి.యస్.సి., తదితర ప్రోగ్రాములు

అంశం: జనరల్ తెలుగు సెమిస్టర్-3

302TEL21 - కోర్సు-3 : సృజనాత్మక రచన

యూనిట్ల సంఖ్య: 5

పీరియడ్ల సంఖ్య: 60

✦ అభ్యసన ఫలితాలు:-

- ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.
1. తెలుగు సాహిత్య అభ్యసన ద్వారా నేర్చుకున్న నైపుణ్యాలను, సృజనాత్మక నైపుణ్యాలుగా మార్చుకోగలరు.
  2. విద్యార్థులు భాషాతత్వాన్ని, భాష యొక్క ఆవశ్యకతను, భాష యొక్క ప్రాధాన్యాన్ని గుర్తిస్తారు. మనిషి వ్యక్తిగత జీవనానికి, సామాజికవ్యవస్థ పటిష్టతకు భాష ప్రధానమని తెలుసుకుంటారు. తెలుగుభాషలోని కీలకాంశాలైన 'వర్ణం-పదం-వాక్యాల ప్రాధాన్యాన్ని గుర్తిస్తూ, వాగ్రూప- లిఖితరూప వ్యక్తీకరణ ద్వారా భాషానైపుణ్యాలను మెరుగుపరచుకోగలరు.
  3. భాషానైపుణ్యాలను అలవరచుకోవడంతోపాటు వినియోగించడం నేర్చుకుంటారు. రచనా, భాషానైపుణ్యాలను సృజనాత్మక రూపంలో వ్యక్తీకరించగలరు.
  4. ప్రాచీన పద్యరచనతో పాటు ఆధునిక కవిత, కథ, వ్యాసం, మొదలైన సాహిత్యప్రక్రియల నిర్మాణాలకు సంబంధించిన సిద్ధాంతవిషయాలను నేర్పడంతో పాటు వారిలో రచనా నైపుణ్యాలను పెంపొందించుకోగలరు.
  5. సృజన రంగం, ప్రసారమాధ్యమ రంగాల్లో ఉపాధి అపకాశాలను అందిపుచ్చుకోగలరు.
  6. అనువాద రంగంలో నైపుణ్యం సంపాదించగలరు.

CHANDRAN  
B.S.S. Telugu.

## పాఠ్య ప్రణాళిక

### **యూనిట్-I: వ్యక్తీకరణ నైపుణ్యాలు**

1. భాష-ప్రాథమికాంశాలు: భాష-నిర్వచనం, లక్షణాలు, ఆవశ్యకత, ప్రయోజనాలు
2. వర్ణం-పదం-వాక్యం', వాక్య లక్షణాలు, సామాన్య-సంయుక్త-సంశ్లిష్టవాక్యాలు
3. భాషా నిర్మాణంలో 'వర్ణం-పదం-వాక్యం' ప్రాధాన్యత

### **యూనిట్-II సృజనాత్మక రచన**

4. కవితా రచన : ఉత్తమ కవిత - లక్షణాలు
5. కథారచన : ఉత్తమ కథ - లక్షణాలు
6. వ్యాస రచన : ఉత్తమ వ్యాసం-లక్షణాలు

### **యూనిట్-III: అనువాద రచన**

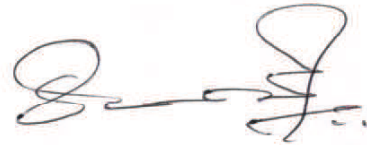
7. అనువాదం-నిర్వచనం, అనువాద పద్ధతులు,
8. అనువాద సమస్యలు-భౌగోళిక,భాషా,సాంస్కృతిక సమస్యలు, పరిష్కారాలు
9. అభ్యాసము : ఆంగ్లం నుండి తెలుగుకు,తెలుగు నుండి ఆంగ్లానికి ఒక పేరాను అనువదించడం

### **యూనిట్ IV మాధ్యమాలకు రచన-1 (ముద్రణామాధ్యమం/ప్రింట్ మీడియా)**

10. ముద్రణామాధ్యమం (అచ్చుమాధ్యమం) : పరిచయం, పరిధి, వికాసం
11. వివిధ రకాల పత్రికలు-పరిశీలన, పత్రికాభాష, శైలి, వైవిధ్యం
12. పత్రికా రచన : వార్తా రచన, సంపాదకీయాలు, సమీక్షలు-అవగాహన

### **యూనిట్ V మాధ్యమాలకు రచన-2 (ప్రసార మాధ్యమం/ఎలక్ట్రానిక్ మీడియా)**

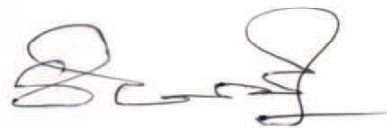
13. ప్రసారమాధ్యమాలు : నిర్వచనం, రకాలు, విస్తృతి, ప్రయోజనాలు
14. శ్రవణ మాధ్యమాలు - రచన: రేడియో రచన, ప్రసంగాలు, నాటికలు, ప్రసార సమాచారం
15. దృశ్యమాధ్యమాలు - రచన: వ్యాఖ్యానం (యాంకరింగ్), టెలివిజన్ రచన





**ఆధార గ్రంథాలు/వ్యాసాలు:**

1. వ్యక్తీకరణ నైపుణ్యాలు - చూ. 1. ఆధునిక భాషాశాస్త్ర సిద్ధాంతాలు-ఆచార్య పి.ఎస్.సుబ్రహ్మణ్యం  
2. తెలుగు భాషా చరిత్ర - సం.ఆచార్య భద్రరాజు కృష్ణమూర్తి  
3. తెలుగు వాక్యం - డా. చేకూరి రామారావు
2. ఉత్తమ కవిత-లక్షణాలు - చూ. నవ్యకవిత్వ లక్షణములు- ఆచార్య సి.నారాయణరెడ్డి  
ఆధునికాంధ్ర కవిత్వము-సంప్రదాయములు, ప్రయోగములు: చతుర్థ ప్రకరణము.
3. ఉత్తమ కథ-లక్షణాలు - చూ.కథాశిల్పం-వల్లంపాటి వెంకటసుబ్బయ్య, పుటలు 11-17
4. ఉత్తమ వ్యాసం-లక్షణాలు- చూ.చదువు-సంస్కృతి (వ్యాసం) - కొడవటిగంటి కుటుంబరావు
5. అనువాద రచన - చూ.1. అనువాద సమస్యలు - రాచమల్లు రామచంద్రారెడ్డి  
పుటలు 61-75, 85-94  
2. అనువాదన పద్ధతులు ఆచరణ సమస్యలు-చేకూరి రామారావు  
“భాషాంతరంగం”, పుటలు 130-146, తెలుగు విశ్వవిద్యాలయం ప్రచురణ
6. ముద్రణా మాధ్యమం - చూ. మాధ్యమాలకు రచన, పుటలు 9-12  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
7. పత్రికా భాష - చూ. మాధ్యమాలకు రచన, పుటలు 67-74  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
8. పత్రికా రచన - చూ. తెలుగు- మౌలికాంశాలు, పుటలు 59-69  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
9. ప్రసార మాధ్యమాలు - చూ. మాధ్యమాలకు రచన, పుటలు 3-10  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
10. రేడియో రచన - చూ.మాధ్యమాలకు రచన, పుటలు 141-148  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
11. వ్యాఖ్యానం (యాంకరింగ్) - చూ.మాధ్యమాలకు రచన, పుటలు 178-181  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
12. టెలివిజన్ రచన - చూ.మాధ్యమాలకు రచన, పుటలు 153-160  
- డా॥ బి.ఆర్.అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ
13. తెలుగు జర్నలిజం - డా॥ బూదరాజు రాధాకృష్ణ



## సూచించబడిన సహపాఠ్య కార్యక్రమాలు

1. భాషాంశాలపై, వాక్య నిర్మాణంపై అసైన్మెంట్లు రాయించడం, పత్రికల్లోని సాహిత్య/భాషాంశాలను సేకరింపజేయడం.
2. విద్యార్థులచేత తెలుగుభాషా సాహిత్యాలపై ప్రసంగవ్యాసం ఇప్పించడం (సెమినార్/ అసైన్మెంట్)
3. వ్యాసరచన, లేఖారచన, స్వీయకవితలు రాయించి, తరగతిలో చదివింపజేయడం మొదలైనవి.
4. వివిధ కార్యక్రమాల్లో విద్యార్థులచేత సదస్సు నిర్వహణ, వ్యాఖ్యానం (యాంకరింగ్) చేయించడం.
5. సమకాలీన భాషాసమస్యలపై / ఉద్యమాలపై/సాంఘిక సమస్యలపై 'బృందచర్చ' (Group Discussion) నిర్వహింపజేయడం.
6. తెలుగుభాషా దినోత్సవం/అంతర్జాతీయ మాతృభాషా దినోత్సవం మొదలైన రోజుల్లో జరిగే సాంస్కృతిక కార్యక్రమాలు విద్యార్థులచేత నిర్వహింపజేయడం, వాటిపై సమీక్షలు/పత్రికా ప్రకటనలు రాయించడం.
7. సమకాలీన సంఘటనలపై సామాజిక మాధ్యమాల్లో/ టి.వి.ల్లో జరిగే చర్చలను నమోదు చేయించి సంకలనం చేయడం.
8. సాంస్కృతిక / చారిత్రక ప్రాశస్త్యం కలిగిన కట్టడాలు , దేవాలయాలు, కళానిలయాలను 'బృందపర్యటన/క్షేత్ర పర్యటన' ద్వారా విద్యార్థులచేత సందర్శింపజేయడం.

ACHARYA NAGARJUNA UNIVERSITY

Hindi Syllabus from the Academic Year 2021-22

B.A., B.Com., BBA & B.Sc. SECOND YEAR SEMESTER - III

SECOND LANGUAGE - HINDI

302HIN21 - POETRY - KAVYADEEP - B. Radha Krishna Murthy

Unit-I : काव्यदीप (Ancient & Modern Poetry) :

1. साखी - दोहे (1 से 10 तक) - कबीरदास
2. दोहे (1 से 10 तक) - रहीम
3. मातृभूमि - मैथिलीशरण गुप्त
4. तोड़ती पत्थर - सूर्यकांत त्रिपाठी 'निराला'
5. ओ दीपक! बुझने के पहले - प्रो. पी. आदेश्वर राव

Unit-II : हिन्दी साहित्य का इतिहास (History of Hindi Literature) :

भक्तिकाल - निर्गुण भक्ति धारा

1. ज्ञानाश्रयी शाखा - कबीर
2. प्रेमाश्रयी शाखा - जायसी

Unit-III: साधारण निबन्ध (General Essays) :


1. समाचार पत्र
2. बेकारी की समस्या
3. कंप्यूटर
4. पर्यावरण और प्रदूषण
5. साहित्य और समाज

Unit-IV : अनुवाद (Translation) :

अनुवाद (अंग्रेजी से हिन्दी में) (Five Sentences)

Unit - V : प्रयोजनमूलक हिन्दी (Functional Hindi) :

1. परिपत्र (Circular)
2. ज्ञापन (Memorandum)

  
Dr. G. VIJAYA RATNA KUM.  
CHAIRMAN  
Board of Studies, Hindi & Urdu (UG)  
Acharya Nagarjuna University  
Nagarjuna Nagar-522 510.

**CBCS SEMESTER WISE SYLLABUS**

**Part I (B) Subject : SANSKRIT**

**SEMESTER – III**

**PAPER – III : Drama, Upanishad, Alankara and History of Literature.- 302SAN21**

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**UNIT – I : OLD DRAMA**

1. "Madhyamavyayogaha". Bhasa Natakachakram.  
krishadas academy, Varanasi 1998.

**UNIT – II : MODERN DRAMA**

"Sankalpabalam" by Prof.G.S.R.Krishna Murthy,  
Published by Semushi, R.S.Vidyapeetam, Tirupati-2019.

**UNIT – III : UPANISHAD**

1. "Sishyanusasanam" – Sikshavalli of Taittireeyopanishad.
2. "Sraddatrayavibhagayoga",  
17<sup>th</sup> Chapter, Bhagavadgita, Geetapress, Gorakhpur.

**UNIT - IV : ALANKARAS:**

1. Upama 2. Ananvaya 3. Utpreksha 4. Deepakam
5. Aprastutaprasamsa 6.Drushtanta 7. Prateepa.

**UNIT – V : HISTORY OF SANSKRIT LITERATURE**

- 1.Panini 2.Kautilya 3.Bharatamuni 4. Bharavi 5.Magha
- 6.Bhavabhuti 7. Sankaracharya, 8.Jagannatha. 9. Dandi.



**A.P. STATE COUNCIL OF HIGHER EDUCATION**  
**B.A., B. Com & B. Sc Programmes**

**Revised CBCS w.e.f 2020-21**  
**LIFE SKILL COURSE**

303LSC21 - **Personality Enhancement & Leadership**  
Total 30 hrs (02 h/wk, 02 Cr & Max 50 Marks)

**Learning Outcomes:**

By successful completion of the course, students will be able to:

1. Develop comprehensive understanding of personality
2. Know how to assess and enhance one's own personality
3. Comprehend leadership qualities and their importance
4. Understand how to develop leadership qualities

**Syllabus:**

**Unit – I:**(7 hrs)

Meaning of Personality – Explanations of Human Personality – Psychodynamic Explanations – Social Cognitive Explanation – Big Five traits of Personality

**Unit – II:** (8 hrs)

Assessment of Personality - Projective & Self Report Techniques - Building Self-Confidence – Enhancing Personality Skills

**Unit – III:**(10 hrs)

Leadership Characteristics – Types of Leaders – Importance of Leadership – Leadership Skills – Building and Leading Efficient Teams – Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Prakasam Pantulu, Dr. B. R. Ambedkar & J.R.D.Tata

**Co-curricular Activities Suggested:** (05 hrs)

1. Assignments, Group discussions, Quiz etc
2. Invited Lecture by a local expert
3. Case Studies (ex., on students behavior, local leaders etc.)

**Reference Books:**

- Girish Batra, Experiments in Leadership, Chennai: Notion Press, 2018
- Mitesh Khatri, Awaken the Leader in You, Mumbai: Jaico Publishing House, 2013
- Carnegie Dale, Become an Effective Leader, New Delhi: Amaryllis, 2012
- Hall, C.S., Lindzey. G. & Campbell, J.B Theories of Personality. John Wiley & Sons, 1998

**AP State Council of Higher Education**

**Revised Syllabus under CBCS Pattern**

(w.e.f. 2020-'21 Academic Year)

**A Mandatory Course for BA/BCom/BSc etc.**

**304LSD21 -ENVIRONMENTAL EDUCATION**

(Total hours of Teaching – 30 Hrs. @ 02 Hrs. per Week)

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**Course objective:** A Generic Course intended to create awareness that the life of human beings is an integral part of environment and to inculcate the skills required to protect environment from all sides.

**Learning outcomes:** On completion of this course the students will be able to .....

1. Understand the nature, components of an ecosystem and that humans are an integral part of nature.
2. Realize the importance of environment, the goods and services of a healthy biodiversity, dependence of humans on environment.
3. Evaluate the ways and ill effects of destruction of environment, population explosion on ecosystems and global problems consequent to anthropogenic activities.
4. Discuss the laws/ acts made by government to prevent pollution, to protect biodiversity and environment as a whole.
5. Acquaint with international agreements and national movements, and realize citizen's role in protecting environment and nature.

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**Unit 1: Environment and Natural Resources**

**06 Hrs.**

1. Multidisciplinary nature of environmental education; scope and importance.
2. Man as an integral product and part of the Nature.
3. A brief account of land, forest and waterresources in India and their importance.

4. Biodiversity : Definition; importance of Biodiversity - ecological,consumptive, productive, social, ethical and moral, aesthetic, and option value.
5. Levels of Biodiversity: genetic, species and ecosystem diversity.

**Unit-2: Environmental degradation and impacts**

**10Hrs**

1. Human population growth and its impacts on environment; land use change, land degradation, soil erosion and desertification.
2. Use and over-exploitation of surface and ground water, construction of dams, floods, conflicts over water (within India).
3. Deforestation: Causes and effects due to expansion of agriculture, firewood, mining, forest fires and building of new habitats.
4. Non-renewable energy resources, their utilization and influences.
5. A brief account of air, water, soil and noise pollutions; Biological, industrial and solid wastes in urban areas. Human health and economic risks.
6. Green house effect - global warming; ocean acidification, ozone layer depletion, acid rains and impacts on human communities and agriculture.
7. Threats to biodiversity: Natural calamities, habitat destruction and fragmentation, over exploitation, hunting and poaching, introduction of exotic species, pollution, predator and pest control.

**Unit 3: Conservation of Environment**

**10 Hrs**

1. Concept of sustainability and sustainable development with judicious use of land, water and forest resources; afforestation.
2. Control measures for various types of pollution; use of renewable and alternate sources of energy.
3. Solid waste management: Control measures of urban and industrial waste.
4. Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity.
5. Environment Laws: Environment Protection Act; Act; Wildlife Protection Act; Forest Conservation Act.
6. International agreements: Montreal and Kyoto protocols; Environmental movements: Bishnois of Rajasthan, Chipko, Silent valley.

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**Suggested activities to learner: (4 hours)**

1. Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc
2. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural site.
3. Study of common plants, insects, birds and basic principles of identification.
4. Study of simple ecosystems-forest, tank, pond, lake, mangroves etc.
5. Case study of a Forest ecosystem or a pond ecosystem.

**Suggested text book :**

- ErachBarucha (2004) *Text book of Environmental Studies for Undergraduate courses* (Prepared for University Grants Commission) Universities Press.
- PurnimaSmarath (2018) *Environmental studies* Kalyani Publishers, Ludhiana

**Reference books :**

- Odum, E.P., Odum, H.T. & Andrews, J. (1971) *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. (2011). *Environmental and Pollution Science*. Academic Press.
- Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012) *Environment. 8th edition*. John Wiley & Sons.
- Singh, J.S., Singh, S.P. and Gupta, S.R. (2014) *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
- Sengupta, R. (2003) *Ecology and economics: An approach to sustainable development*. OUP.
- Wilson, E. O. (2006) *The Creation: An appeal to save life on earth*. New York: Norton.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll (2006) *Principles of Conservation Biology*. Sunderland: Sinauer Associates,

A.P. State Council of Higher Education  
B A, B Com & B Sc Programmes

Revised CBCS w.e.f. 2020-21  
**SKILL DEVELOPMENT COURSES**

**COMMERCE STREAM**

Syllabus of  
305SDD21- **ONLINE BUSINESS**  
Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

**Learning Outcomes:**

*After successful completion of the course, students will be able to;*

- 1. Understand the online business and its advantages and disadvantages*
- 2. Recognize new channels of marketing, their scope and steps involved*
- 3. Analyze the procurement, payment process, security and shipping in online business*
- 4. Create new marketing tools for online business*
- 5. Define search engine, payment gateways and SEO techniques.*

**SYLLABUS:**

**Section-I:** 06 Hrs

Introduction to Online-business-Definition-Characteristics-Advantages of Online Business- Challenges- Differences between off-line business, e-commerce and Online Business.

**Section-II:** 10 Hrs

Online-business Strategies-Strategic Planning Process- Procurement -Logistics & Supply Chain Management- Customer Relationship management.

**Section-III:** 10 Hrs

Designing Online Business Website – Policies - Security & Legal Issues - Online Advertisements - Payment Gateways - Case Study

**Co-curricular Activities Suggested:** (4 hrs)

1. Assignments, Group discussion, Quiz etc.
2. Short practical training in computer lab
3. Identifying online business firms through internet
4. Invited Lectures by e-commerce operators
5. Working with Google and HTML advertisements.
6. Visit to a local online business firm.

**Reference books:**

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Jonathan Reynolds from Oxford University Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Websites on Online business.

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

306BCO21- **Course 3A:Advanced Accounting**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

**Syllabus**

**Unit-I:Accounting for Non Profit Organisations:** Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit-II: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit-III:Hire Purchase System:**Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

**Unit-IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

**Unit-V: Partnership Accounts-II:**Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).



## **References:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

## **Suggested Co-Curricular Activities:**

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – III

307BCO21- **Course 3B: Business Statistics**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

**Syllabus:**

**Unit 1: Introduction to Statistics:** Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

**Unit 2: Measures of Central Tendency:** Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

**Unit 3: Measures of Dispersion:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

**Unit 4: Skewness and Kurtosis:** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

**Unit 5: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

### **Suggested Readings:**

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Agarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

### **Suggested Co-Curricular Activities**

- ◆ Student Seminars, Quiz
- ◆ Problem Solving Exercises
- ◆ Observe Live Population Clocks – India and world
- ◆ Collection of statistical data of village/town, District, State, Nation
- ◆ Participate in Crop Cutting Experiments at villages
- ◆ Percentiles in CET exams
- ◆ Practice Statistical Functions in MS Excel
- ◆ Draw diagrams and Graphs in MS Excel
- ◆ Use statistical tools in real life like class/college results, local production etc
- ◆ Prepare questionnaire and schedule
- ◆ Application of averages in everyday life
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – III

308BCO21-**Course 3C:Marketing**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

**Syllabus:**

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**Unit-II: Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing

## **References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

## **Suggested Co-Curricular Activities:**

- Quiz programs
- Seminars
- Practice of Terminology of Marketing
- Guest lectures on various topics by marketing agents,
- Observing consumer behaviour on field trips to local markets
- Visit a manufacturing industry/firm for product manufacturing process
- Showing Graphs on Pricing decisions
- Analyse the advertisements
- Product demonstration by the student
- Conducting the survey on middle man in marketing process
- Making a advertisement
- Examinations (Scheduled and surprise tests)

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

401BCO21- **Course 4A: Corporate Accounting**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

**SYLLABUS:**

**Unit-I:**

**Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

**Unit-II:**

**Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).



**Unit-III:**

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

**Unit –IV:**

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**UNIT – V:**

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

### **Reference Books:**

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

### **Suggested Co-Curricular Activities:**

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

402BCO21- **Course 4B:Cost and Management Accounting**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

**SYLLABUS:**

**UNIT-I: Introduction:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**UNIT-II: Material and Labour Cost:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methodonly(including problems)

**UNIT-III: Job Costing and Batch Costing:**

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

**UNIT-IV: Financial Statement Analysis and Interpretation:**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**UNIT-V: Marginal Costing:**

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

## **References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

## **Suggested Co-Curricular Activities:**

- ◆ Debate on methods of payments of wages
- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted by them
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

403BCO21- **Course 4C:Income Tax**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

**Syllabus:**

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

### **Reference Books:**

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

### **Suggested Co-Curricular Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)



**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – IV

404BCO21- **Course 4D: Business Law**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

**Syllabus:**

**Unit-I: Contract:**

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

**Unit-II: Offer, Acceptance and Consideration:**

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

**Unit-III: Capacity of the Parties and Contingent Contract:**

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

**Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:**

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

**Unit-V: Cyber Law:**

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

## **References:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

## **Suggested Co-Curricular Activities**

- ◆ Seminar on Basics of Indian Contract Act, 1872
- ◆ Quiz programs
- ◆ Co-operative learning
- ◆ Seminar on Cyber Law
- ◆ Group Discussions
- ◆ Debate on Offer, Agreement, and Contract
- ◆ Creation of Contract by abiding rules of Indian Contract Act, 1872
- ◆ Making a sale by abiding rules of Sale of Goods Act, 1930
- ◆ Guest lecture by a Lawyer/Police officer
- ◆ Celebrating consumers day by creating awareness among the students
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen& CA)– Semester – IV

405BCO21- **Course 4E: Auditing**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

**SYLLABUS:**

**Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit-II: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit-III: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit-IV: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

### **References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, “Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi
6. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

### **Suggested Co-Curricular Activities:**

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – IV

406BCO21-**Course 4F:Goods and Service Taxes**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

**Syllabus:**

**Unit I:** Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit II:** GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

**Unit-III:** Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

**Unit-IV:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

**Unit-V:GST Returns:** Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST



## **References:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

## **Suggested Co-Curricular Activities**

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST