**Dr.V.S.KRISHNA GOVT.DEGREE COLLEGE (A), VISAKHAPATNAM (NAAC Re-Accredited A Grade Institution)**

**B.Com I YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – I**

**FUNDAMENTALS OF ACCOUNTING (Gen&CA,A&T)-I**

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

**Internal Session: 25**

**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 – Rectification of Errors – Suspense Account (including Problems)

# Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both 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.

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**B.Com I YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – I**

**BUSINESS ORGANIZATION AND MANAGEMENT (Gen&CA,A&T) -I**

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

**Internal Session: 25**

**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 Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

**Unit-III -**C**ompany 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 Demits of Planning - Principles of Organisation – Line and staff of Organisation

# Reference Books:

1. Industrial Organization and Management,C.B.Guptha, 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

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**B.Com I YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – I**

**BUSINESS ENVIRONMENT(Gen) -I**

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 06 External Exams: 75**

**Internal Session: 25**

**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 - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

# 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, MarghamPublications
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

Dr.V.S.KRISHNA GOVT.DEGREE COLLEGE (AUTONOMOUS) VISAKHAPATNAM

B.Com Computer Applications

INFORMATION TECHNOLOGY (IT)

I YEAR SYLLABUS FOR THE ACADEMIC YEAR 2021-22

Credit: 04 Max Marks: 100

P.P.W: 05h External Marks: 75

Internal Marks: 25

SEMESTER-I

**Unit-I:**

**Basics of Computers:** Definition of a Computer - Characteristics and Applications of Computers –Classification of Computers - Types of computers based on Size and Functionally – Block Diagram of Computer – Central Processing Unit – Input and Output Devices, Operating System – Types of operating system, Languages and its Types.

**Unit-II:**

**MS-Word:** Features of MS-Word Advantages of MS-Word Parts of Word Window Creating, Saving, Closing, Opening and Editing of Documents - Cut, Copy and Paste options - Formatting Text and Paragraph, – Headers and Footers – Bullets and Numbers –Find, Replace and go to Options - Insert/Draw Tables, Table Options –- Page Formatting – Inserting objects - Clip Arts, Shapes, Word Art ,– Mail Merge.

**Unit-III:**

**MS-Excel -** Overview of Excel – workbook, work sheet - features and parts of Excel - Creating, Saving, Closing, Opening Workbook , Selecting cells, Entering and editing Text, Numbers, - Formulae – Inserting Rows/Columns –Changing column widths and row heights, Auto fill features , Sorting and Filtering options - Excel functions - Excel charts.

**Unit-IV:**

**MS-PowerPoint -**Features of PowerPoint – Parts of Power Point - Creating a Presentation- Inserting and Deleting Slides in a Presentation, Views in power point– Inserting Objects - Clip Art/Shapes/Pictures - Resizing and Reposition of an Object.

**Unit-V:**

**MS Access** – Data, Information, Database, File, Record, Fields – Features, advantages and limitations of MS Access – Parts of MS Access window – Working with Tables –Modify Table data- Sort and Filter Records, Creating basics Queries– Sort and Filter Data in Queries - Relationship types, Creating basic Form working with Data on Access Forms, Creating Reports Add Controls to a Report – Format Report.

**Reference Books:**

1. Information Technology- by O.Naga Raju, K.Tulasi Ram Publishers Himalaya Publishing House.

2. Fundamentals of Computers by ReemaThareja, Publishers: Oxford University Press,

India.

3. Fundamentals of Computers by V.Raja Raman, Publishers: PHI.

4. Microsoft Office 2010 Bible by John Walkenbach, Herb Tyson, Michael R.Groh and

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**B.Com II YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2020-21**

**SEMESTER – I**

# PROGRAMME: THREE-YEAR B Com A&T

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

# Internal Session: 25

**Income Tax**

# Syllabus:

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income,ResidentialStatusof Individual -Incidence of Tax – IncomesExempt 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-Ill: 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).