



S.V.K.P & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (Autonomous)
Accredited by NAAC with "A" Grade, Recognized by UGC as "College with Potential for Excellence"
ISO Certified Institution (with 3 ISO Certificates)
(Affiliated to ADIKAVI NANNAYA UNIVERSITY - Recognized by Govt. of Andhra Pradesh)
PENUGONDA - 534320 W.G.Dist. A.P
Phone No: 08819-246126 Email : svkp_penugonda@rediffmail.com Website : svkpandksrajucollege.edu.in

I B.Com (General & Computer Applications) and I B.C.A
Semester - I
(w.e.f 2023 - 2024 Admitted Batch)
COURSE 1: FUNDAMENTALS OF COMMERCE
Paper Code: 23BCC11
THEORY

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

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

- Identify the role of commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles.
- They acquire knowledge on micro and macro economics and factors that determine demand and supply.
- An idea of Indian Tax system and various taxes levied on in India.
- They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role of Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets - Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives of Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate

Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Lab Exercise:

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

Activities:

- Assignment on GAAP.
- Group Activities on Problem solving.
- Analyze the demand and supply of a product and make a schedule based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus.
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Reference Books:

1. S.P. Jain & K.L. Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics - S. Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.

APPROVED BY

(University Nominee)

(Chairman)

(Subject Expert 1)

(Subject Expert 2)



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**I B.Com. (General & Computer Applications) & I B.C.A
Semester - I**

(w.e.f 2023 - 2024 Admitted Batch)

COURSE 2: BUSINESS ORGANIZATION

Paper Code: 23BCC12

THEORY

Credits: 4

4 hrs/week

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course, a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization. Differences between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layouts.

Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer. Internet Basics - Internet, history, Internet Service Providers.

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts - Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students' choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.

Reference Books:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organisation and Management", Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

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**I B.Com. (General & Computer Applications)
Semester - II**

(w.e.f 2023 - 2024 Admitted Batch)

COURSE 3: (COMMERCE MAJOR) FINANCIAL ACCOUNTING

Paper Code: 23BCC21

THEORY

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will be 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. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I:

Introduction: - Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II:

Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III:

Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line - Written Down Value - Annuity and Depletion Method (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 - Normal and Abnormal Losses (including Problems).

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 and Separate Set off Books Methods (including Problems).

Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- 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

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

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Semester – II

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COMMERCE MINOR

INSURANCE MANAGEMENT

COURSE 1: PRINCIPLES AND PRACTICES OF LIFE INSURANCE (23BCV23/23BCA23)

Theory

Credits: 4

4 hrs/week

Learning Objectives:

1. This course intends to provide basic understanding of the insurance mechanism.
2. It will enable students to understand and gain insights of various Life insurance schemes and managerial practices.

Learning Outcomes:

- To explore knowledge of Life insurance, history and its development in India.
- To know about various provisions in Life insurance contract.
- To understand and aware of various Life insurance policies.
- To explore knowledge on claims procedure & documentation in risk and premium.
- To have in-depth knowledge of policy conditions and claim procedures.

Unit-I: Principles of Life Insurance: Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

Unit-II: Principal of Utmost Good Faith: Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival - Premium, Surrender Value, Non- Forfeiture Option - Assignment Nomination Loans - Surrenders - Foreclosure.

Unit-III: Features of Life insurance contract: Types of Policies - Investment of funds - Bonus option - Annuity Contracts - Group Insurance - Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

Unit-IV: Plans of Life Insurance: Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable

Insurance Plans – Riders For Handicapped, etc. - Health insurance.

Unit-V: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

Activities:

- The students can gather data relating Life insurance procedures and documents.
- Guest lecture can be arranged on types of Life insurance in detail..
- Assignment can be given on types of Life insurance policies of various firms.
- A work shop can be conducted in filling various documents relating to Life insurance.
- A group discussion can be conducted on issues relating to claims of Life insurance.

Reference Books:

1. G. S. Pande, Insurance - Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
6. Taxman, Insurance Law Manual
7. Life Insurance BY Gupta. O.S (Frank Brothers, New Delhi).
8. Insurance Principles and Practice BY Mishra. M.N.(Delhi, Vikas Publishing house).

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