

ANDHRA PRADESH COMMON CORE (CBCS) SYLLABUS,2015
SRI KRISHNADEVARAYA UNIVERSITY, ANANTHAPURAMU
I Year, II Semester

B.Com

DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation

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

Unit-II: Provisions and Reserves

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 (Problems).

Unit-III: Final Accounts

Meaning – Features – Manufacturing Account – Preparation of Trading Account, Profit & Loss Account and Balance Sheet with Adjustments. (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

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

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DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

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

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

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B.Com General

DSC 3 B: Business Economics

Unit-I- Introduction

Meaning and definitions of business Economics-Nature and scope of Business Economics- Micro and Macro economics differences – Cardinal Utility& Ordinal Utility.

Unit-II- Demand Analysis

Meaning and definition of demand -Determinants to Demand -- Demand function –Law of demand- Demand Curve -Exceptions.

Unit –III- Elasticity of Demand

Meaning and definition of Price Elasticity of demand – types of Price Elasticity of demand – Measurements of price elasticity of demand – total outlay method – Point method – Arc Method.

Unit – IV- Market structure

Meaning and definition of Market – Classification of Markets - price determination under perfect competition and Monopoly only – Distinguish between perfect competition and Monopoly.

Unit-V- Cost Analysis

Cost – Meaning – Fixed Cost – Variable Cost – Cost behaviour. Breakeven Analysis uses and limitations.

Reference Books

1. Dr.S.Sankaran, Business Economics - Margham Publications, Chennai-17.
2. Business Economics - Kalayani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata Mcgraw Hill.
5. Business Economics, Maruthi Publications