



**K.S.N GOVT. DEGREE COLLEGE FOR WOMEN**

An ISO Certified & Autonomous Institution

Affiliated to Sri Krishnadevaraya University - Ananthapuramu - A.P - 515002



**NAAC**  
(3,15/4,00) Grade  
3rd Cycle

## DEPARTMENT OF COMMERCE

### MINUTES OF BOARD OF STUDIES MEETING

*(As per the new regulations of APSCHE w.e.f. 2023-2024)*

*Date: 10<sup>th</sup> October, 2023*

*B.Com., General and C.A. Honours(Major) I and II semesters*

*B.Com., General and C.A.I semester Skill Enhancement Courses*

*B.Com., General and C.A. II semester Skill Enhancement Courses*

*B.Com., General II Minor Subject: Computer Applications*

*B.Com., C.A., II Semester MINOR: Economics*

*Curriculum and Question paper Pattern*





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## AGENDA:

- To review the curriculum as prescribed by APSCHE with effect from Academic Year 2023-24
- To discuss whether changes are required in the curriculum
- To discuss and propose the criteria and pattern of internal assessment
- To discuss and propose the pattern of external assessment
- Any other subject with the permission of the Chairperson

## Constitution of the Board of Studies in Commerce

S.No	Nominee	Name	Signature
1.	Chairperson	Sri A.Adinarayan, Lecturer in Commerce, In-charge, Department of Commerce	
2.	University Nominee	Sri P. Janardhana Sastry, Lecturer in Commerce, Government Degree College, Guntakal.	
3.	Subject Expert	Dr. R. Neelaiah, Lecturer in Commerce, Government Degree College(m), Kadapa	
4.	Subject Expert	Dr. P. Venkateswarlu, Lecturer in Commerce, Government Degree College, Nandyal	
5.	Industry Nominee	Sri Meda Nagaraju, Chartered Accountant, Anantapur	
6.	Staff Members	Dr. M. Dhanalakshmi, Lecturer in Commerce	
7.	Staff Member	Sri K. Mallikarjuna Rao, Lr. In Commerce	
8.	Staff Member	Smt. S. Maqbul Jaan Begum, Lecturer in Computer Science	
9.	Staff Member	Sri M. Ramakrishna, Guest Lecturer, K.S.N. Government Degree College(w), Anantapur.	
10.	Staff Member	Smt. G. Kalyani, Lecturer in commerce (Guest), K.S.N. Government Degree College(w), Anantapur	

11. Alumeen P. Gayathri, K.S.N. GDC ATP.  
Academic year 2015-18.

P. Gayathri

**KSN GOVERNMENT DEGREE COLLEGE FOR WOMEN (A) ANANTAPUR**  
**Board of Studies Meeting 2023-24**  
**Department of Commerce**

**Resolutions:**

The members of BoS in Commerce met on 10-10-2023 in the Department of Commerce, KSN GDC for Women (A), under the chairmanship of Sri A. Adinarayana, Chairperson of the BoS of Commerce Department and discussed the proposals on the curriculum and examination pattern for the B.Com., General Single Major Subjects, of Semester I and II, Skill Enhancement Subjects of B.Com., General honours I & II Semesters, Minor subjects of II Semester i.e., Computer Applications. The following proposals are submitted as a part of the agenda for the consideration and approval by the honorable members of Board of Studies.

- ✚ Considered and approved the syllabus for B.Com., General Honours I and II semesters Major subjects of I and II Semesters, Skill Enhancement Subjects of B.Com., General honours I & II Semesters, Minor subjects of II Semester i.e., Computer Applications .
- ✚ Considered and approved the question paper pattern for B.Com., General honours Single Major Semesters I and II. It is approved that the external examination shall be for 60 Marks (Pass marks: 25), and weightage for the internal assessment is 40 marks (Pass Marks: 15).
- ✚ Considered and approved the decision to conduct as many student activities centric as possible.
- ✚ Considered and approved all the Proposed Activities of the Department of Commerce for 2023-24.

## **Annexure-I**

**Programme: B.Com., General Honours Single Major Semester I & II**  
**With effect from the academic year 2023-24**

### **Course Structure**

The course content for the above courses is as follows: (The printed pages contain the details are affixed here under Annexure-I)

1. With regard to the minor, Multidisciplinary course, Skill Enhancement courses, Minor courses, it is resolved to approve and adopt the courses instructed and framed by APSCHE.
2. Further it is unanimously resolved to approve and adopt the minor, Multidisciplinary courses and skill enhancement courses namely.

#### **For Semester – I:**

For B.Com., Computer Application & General honours Single Major

**Minor:-nil**

**Multidisciplinary courses:**Principles of Physical Science

#### **Skill Enhancement Courses:**

1. Entrepreneurship Development
2. Communication Skills

#### **For Semester – II:**

**Minor:**For B.Com., Honours (General) - Computer Applications

**Minor:** For B.Com., Honour Computer Applications : Economics

**Multidisciplinary Course:** Nil

**Skill Enhancement Courses:** The Students must choose any TWO of the following four courses:

1. Business Writing
2. Marketing skills
3. Investment Planning
4. Stock Market Operations
5. Digital Literacy

In the above mentioned Skill Enhancement Courses, Marketing Skills, Investment Planning and Stock Market Operations are related to Commerce. The syllabi of these subjects are submitted for kind approval.

**Programme B.COM. GENERAL (Major) w.e.f. 2023-24**

**COURSE STRUCTURE**

Year.	Sem	Course	Title Of The Course	Hours/Week	Credit	Marks		Total Marks
						Internal	Sem End	
I	I	1	Fundamentals of Commerce	4	4	40	60	100
		2	Business organization	4	4	40	60	100
	II	3	Financial accounting	4	4	40	60	100
		4	Business management	4	4	40	60	100

**Programme B.COM. Com. Appn., (Major) w.e.f. 2023-24**

**COURSE STRUCTURE(Commerce Related Subjects)**

Year.	Sem	Course	Title Of The Course	Hours/Week	Credit	Marks		Total Marks
						Internal	Sem End	
I	I	1	Fundamentals of Commerce	4	4	40	60	100
		2	Business organization	4	4	40	60	100
	II	3	Financial accounting	3	3	40	60	100
		3	Financial Accounting Practical Course	2	1			

KSN GOVERNMENT DEGREE COLLEGE FOR WOMEN (A)  
ANANTAPURAMU

DEPARTMENT OF COMMERCE (2023-2024)  
B.COM., HONOURS (GENERAL) AND COMPUTERS

B.COM., Programme (UG) Course – Under CBCS

MODEL QUESTION PAPER PATTERN (OBJECTIVE TYPE)

I SEMESTER

Time: 2 hrs

Max. Marks: 60

SECTION – A

I. Answer all the following questions (Multiple choice questions) 20x1 =20 marks  
(At least Four Questions should be given from each Unit)

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20

SECTION – B

II Answer all the following questions (Fill in the blanks) 10x1 =10 marks  
(At least Two Questions should be given from each Unit)

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

SECTION - C

III Answer all the following questions (Short answer Questions)  
(At least Two Questions should be given from each Unit)

10x1 =10 marks

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

SECTION - D

IV Answer all the following questions ( Matching )  
(At least Two Questions should be given from each Unit)

10x1 =10 marks

Group - A

Group - B

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

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A  
B  
C  
D  
E  
F  
G  
H  
I  
J

SECTION - E

V Answer all the following questions ( True/False )  
(At least Two Questions should be given from each Unit)

10x1 =10 marks

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

**KSN GOVERNMENT DEGREE COLLEGE FOR WOMEN (A)  
ANANTAPURAMU**

**DEPARTMENT OF COMMERCE (2023–2024)**

**B.COM., HONOURS (GENERAL) AND COMPUTER**

**B.COM., Programme (UG) Course – Under CBCS**

**MODEL QUESTION PAPER PATTERN**

**II SEMESTER**

Time : 2 1/2 hrs

Max. Marks : 60

**Section – A**

Answer any 5 of the following

Each question carries 4 marks 5 X 4 = 20

(At least One Question should be given from each Unit)

1)

2)

3)

4)

5)

6)

7)

8)

**Section – B**

Answer any 5 of the following

Each question carries 8 marks

(At least One Question should be given from each Unit)

5 X 8 = 40

9)

10)

11)

12)

13)

14)

15)

16)

**Recommended Question Paper Patterns and Models**  
**K.S.N Government Degree College for Women (A)**  
**QUESTION PAPER PATTERN FOR SKILL COURSES AND**  
**MULTIDISIPLANARY COURSES**

Time: 2 Hrs

Max.Marks:50

**PART-A**

Answer any FOUR questions. Each question carries 4marks.

4X5 = 20M.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**PART-B**

Answer any THREE questions. Each question carries 10 Marks.

3X10 = 30M

- 9.
- 10.
- 11.
- 12.
- 13.

(Set minimum ONE question from each unit)

## ANNEXURE - II

### INTERNAL ASSESSMENT EXAM PATTERN (CIA)

1. There will be two internal assessment examinations of 20 and 15 marks each.
2. The Internal assessment in order to ensure the description of the abilities and other qualities a course seeks to develop will be tested in form of CIA.

S.No	Type of Assessment	Weightage Assigned
1	Assignments	5
2	Project-Work/Seminar/Group Discussion,/Role play /Quizzes/Presentations	5
3	Cleaning, Greening and Attendance	5
4	Testing of knowledge through Mid-term examinations (Mid -1 + Mid -2)	20+15
	Total	50

The marks Obtained by a Student for 50 Marks total of (Two Mid Exams for 35, Assignments 5, Class Room Activities 5, Clean & Green and Attendance 5) shall be Scale down to 40 Marks

## MIDTERM EXAMINATIONS-I QUESTION PAPER FORMAT

The question paper consists of THREE sections. Total = 20 Marks

### Section-A

#### Essay Questions

Answer any one of the following questions.  $1 \times 5 = 5$  M

- 1.
- 2.
- 3.

### Section-B

#### Short answer questions

Answer any five of the following questions.  $2 \times 5 = 10$  M

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

### Section-C

Answer the following objective questions  $10 \times 1/2 = 5$  M

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Or prescribed by the Andhra Pradesh State Council of Higher Education

## MIDTERM EXAMINATION-II: QUESTION PAPER FORMAT

The question paper consists of TWO Sections. Total: 15 Marks

### Section-A

Long answer Questions

Answer any one of the following questions  $1 \times 5 = 5M$

- 1.
- 2.
- 3.

### Section-B

Short answer questions

Answer any five the following question  $2 \times 5 = 10 M$

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

OR

Prescribed by the Andhra Pradesh State Council of Higher Education

### Annexure-III

Syllabus copies of the course of I B.com., Honours General (Single Major) for Semester I and II and B.Com., Honours Computer Applications (commerce related subjects) are enclosed for approval of the Board of Studies:

#### For B.Com., Honours Single Major General:

##### First Semester

Major Subject: Course : 1. Fundamentals of Accounting; Course 2. Business Organisation

Skill Enhancement Courses: Entrepreneurship Development, Communication skills

##### Second Semester

Major Subjects: Course 3. Financial Accounting; Course 4. Business Management

Minor: Computer Applications

Skill Enhancement Courses: 1. Marketing Skills, 2. Investment Planning 3. Stock Market Operations

For B.Com., Honours Computer Applications Single Major (Commerce Related Subjects):

##### For I Semester:

Major Subject: Course : 1. Fundamentals of Accounting; Course 2. Business Organisation

Skill Enhancement Courses: Entrepreneurship Development, Communication skills

##### For II Semester:

Major Subjects:: Financial Accounting

Financial Accounting Practical Course

Minor : Economics

Skill Enhancement Courses: 1. Marketing Skills, 2. Investment Planning 3. Stock Market Operations

# ANNEXURE-IV

Resolved to approve the following list of Examiners and Question Paper Setters for U.G. Subjects in B.COM., General honour Single Major course w.e.f. 2023-24 academic year.

## PANNEL FOR QUESTION PAPER SETTING AND VALUATION

S.NO.	NAME OF THE LECTURER	NAME OF THE COLLEGE	MOBILE NUMBER
01.	Sri R. Sree Ramulu	GDC(m)(A),ANANTAPUR	9154980899
02.	Dr. G. Pavankumar	SKP GDC., Guntakal	9448554468
03.	Sri Sekhar	GDC(M)(A),Anantapur	9346449359
04.	Dr. Khajamohiddin	GDC(W)(A), Kadapa	9848784140
05.	Smt. L.V. Sobharani	GDC., Panyam, NandyaL Dt	9490656771
06.	Dr. U. Prabhakar Reddy	GDC(M)(A), Anantapur	9966574101
07.	Dr. M. Buchaiah	GDC., Sunnipenta, Srisailam Project, Nandyala District	9441509276
08.	Dr. K. Janardhan Naidu	GDC., Yerraguntla, Nandyala District	9440987709
09.	Dr. K. Ramakrishna	GDC., Banaganapalli, Nandyala District	9440767295
10.	Dr. N. Venkatakrishnaiah	Silverjubilee GDC(A), Kurnool	9440971169
11.	Dr. K. Sankara Reddy	Dr. Y.S.R. GDC., Vedurukuppam	9866415051
12.	Dr. D.Naganna	GDC (M), Kurnool	9440583053



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. General Honours (Major)

w.e.f. AY 2023-24

## COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	Internship			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	SEC			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

r-VIII	20	Advanced Computerized Accounting (OR) Investment Management,	4	4
	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

## SEMESTER-I

### COURSE 1: FUNDAMENTALS OF COMMERCE

Credits: 4

4 hrs/week

#### Learning Objectives:

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 Accounting and Taxation.

#### Learning Outcomes:

At the end of the course, the student will able to identify the role 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 micro economics and factors 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 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 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.

### 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 Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled 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
- Problem Solving Exercises on current economy situation.
- 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

### 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.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

## SEMESTER-I

### COURSE 2: BUSINESS ORGANIZATION

Credits: 4

4 hrs/week

#### Learning Objectives:

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

#### 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 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.. Difference 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 Layout. 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,

of Networks, IP, Domain Name Services, applications. Ethical and Social Implications -  
ork and security concepts- Information Assurance Fundamentals, Cryptography -  
metric 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.
- Latest Fraud techniques used by hackers.

#### 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 Organistaton 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

## SEMESTER-II

### COURSE 3: FINANCIAL ACCOUNTING

Credits: 4

4 hrs/week

**Objectives**  
The course aims to help learners to acquire conceptual knowledge of financial accounting, to develop 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 Subsidiary Books.
- Group Activities 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. Maheshwari, Advanced Accountancy I, Vikas Publishers.
10. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill

## SEMESTER-II

### COURSE 4: BUSINESS MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

#### Learning Outcomes:

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

Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

**Unit 1: Management:** Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

**Unit 2: Planning:** Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

**Unit 3: Organizing:** Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

**Unit 4: Directing:** Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

**Unit 5: Controlling;** Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

#### Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus

- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

#### Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B. Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

## SKILL COURSE

w.e.f. AY 2023-24

### SEMESTER-I

## ENTREPRENEURSHIP DEVELOPMENT

Theory

Credits: 2

2 hrs/week

**Course Objective:** A Generic Course that is intended to inculcate an integrated personal Life Skill to the student.

### Learning Outcomes:

After successful completion of the course the student will be able to;

- Understand the concept of Entrepreneurship, its applications and scope.
- Know various types of financial institutions that help the business at Central, State and Local Level
- Understand Central and State Government policies, Aware of various tax incentives, concessions
- Applies the knowledge for generating a broad idea for a starting an enterprise/start up
- Understand the content for preparing a Project Report for a start up and differentiate between financial, technical analysis and business feasibility.

### Syllabus:

**Unit-I: Entrepreneurship:** Definition and Concept of entrepreneurship - Entrepreneur Characteristics

- Classification of Entrepreneurs - Role of Entrepreneurship in Economic Development - Start-ups.

**Unit-II: Idea Generation and Project Formulation:** Ideas in Entrepreneurships - Sources of New Ideas - Techniques for Generating Ideas - Preparation of Project Report - Contents; Guidelines for Report preparation - Project Appraisal Techniques - Economic Analysis - Financial Analysis - Market Analysis.

**Unit-III: Institutions Supporting and Taxation Benefits:** Central level Institutions: NABARD; SIDBI, - State Level Institutions - DICs - SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

### Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi
2. Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, NewDelhi
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
7. Peter F. Drucker, Innovation and Entrepreneurship
8. A. Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities
9. Dr. B E V L Naidu, Entrepreneurship. Seven Hills Publishers

### Suggested Co-Curricular Activities (As far as possible):

1. Group Discussion
2. Debate
3. Seminar
4. Visit to an SSI and preparing of an outline Report
5. Invited Lecture by a Bank Employee on the Bank Support to a Start Up.
6. Chart showing tax concessions to SSI, MSME both direct and indirect.



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

## SKILL COURSE

w.e.f. AY 2023-24

### SEMESTER-I

## COMMUNICATION SKILLS

Theory

Credits: 2

2 hrs/week

### Course Objectives & Outcomes:

*Upon the completion of the course the students will be able to:*

- Understand the nature importance of communication.
- Learn the process involved in communication.
- Develop interview skills.
- Acquire presentation skills.
- Effectively play their roles in group discussions.
- Enhance the skills of public speaking.

### Course Content:

#### UNIT-I

#### BASICS OF COMMUNICATION

1. Nature and importance of communication
2. Process of Communication
3. Principles of communication
4. Barriers to effective communication
5. Strategies for effective communication

#### UNIT-II

#### PRESENTATION SKILLS

1. Preparation of a good presentation
2. Verbal communication in presentation
3. Non-verbal communication in presentation
4. Visual aids/Materials in presentation
5. Analyzing audience and managing questions

## **UNIT- III**

### **INTERVIEWS AND GROUP DISCUSSIONS**

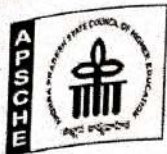
1. Interview and its types
2. Before, during and after an interview
3. Do's and Don'ts in an interview
4. Basic Interview questions
5. Structure and process of Group Discussions
6. Role functions, Do's and Don'ts

#### **Recommended Activities:**

- Presenting seminar papers.
- Mock interviews.
- Using Power point presentations in seminars.

#### **References:**

- Working in English, Jones, Cambridge
- Business Communication, Raman –Prakash, Oxford
- Speaking Personally, Porter-Ladousse, Cambridge
- Speaking Effectively, Jermy Comfort, et.al, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Jermy Comfort, Speaking Effectively, et.al, Cambridge



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

SKILL COURSE

w.e.f. AY 2023-24

SEMESTER-I

LEADERSHIP SKILLS

Theory

Credits: 2

2 hrs/week

**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:**

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

**Unit – II:**

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

**Unit – III:**

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:**

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



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

MINOR

Subject: Computer Applications

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
II	1	Office Automation Tools	3	3
		Office Automation Tools Lab	2	1
III	2	Database Management System	3	3
		Database Management System Lab	2	1
IV	3	Python Programming	3	3
		Python Programming Lab	2	1
	4	Operating Systems	3	3
		Operating Systems Lab	2	1
V	5	Web Programming	3	3
		Web Programming Lab	2	1
	6	Web Development Using PHP & MySQL	3	3
		Web Development Using PHP & MySQL Lab	2	1

**SEMESTER-II**  
**COURSE 1: OFFICE AUTOMATION TOOLS**

Credits: 3

3 hrs/week

Theory

**Course Objectives:**

- ✓ To introduce the environment of GUI in Ms-Word and its features..
- ✓ To introduce the fundamental concepts using Ms-Word and its features to make it more useful.
- ✓ To provide hands-on use of Word, Excel and PowerPoint.

**Course Outcomes:**

The students will be able:

- ✓ To understand concept of Word Processor and use its features.
- ✓ To use the advanced features of Ms-Word to make day to day usage easier.
- ✓ To work comfortably with Ms-Excel Environment.
- ✓ To Create worksheets and use advanced features of Excel.
- ✓ To create presentations and inserting multimedia items in them.

**Syllabus**

**UNIT-I : Introduction to Ms-Office & Ms-Word**

MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut keys, Formatting documents: Selecting text, Copying and moving data, Formatting characters, changing cases, Paragraph formatting, Indents, Drop Caps, Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, Proofing text (Spellcheck, Auto correct),

**Case Study:**

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

**UNIT-II : Ms-Word Advanced Features**

Difference between Wizard and Template - Customize the Quick Access Tool Bar - Macros: Purpose - Creating Macro - Using Macro - Storing Macro - Inserting pictures: from Computer, Online Pictures - Insert 3d Models - Insert Shapes - Insert Text Box - Insert Equation, Hyperlinks- Tables : Insert tables - Mail merge ,Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

**Case Study:**

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

### III: Introduction to Ms-Excel & Its Features

MS-Excel: Excel Features, Spread sheets, workbooks, creating, saving, editing a workbook, Renaming sheet, cell entries(numbers, labels, and formulas), spell check, find and replace, Adding and deleting rows and columns Filling series, fill with drag, data sort, Formatting worksheet, and its types, Some useful Functions in Excel(SUM, AVERAGE, COUNT, MAX, MIN, IF).

#### Study:

1. Create a worksheet with you class marks displaying total, average, top marks in the class and least marks in the class.
2. Create a Worksheet with employee no, name, job, salaries of 10 employees, calculate DA, TA, HRA, Gross Salary and Net Salary.
3. Find the sum of HRA's of Total employees.
4. Find the average DA
5. Display the Maximum salary of the employee.

### IV: Ms-Excel Advanced Features

Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, Sorting worksheet – Sort – Filters – View Menu- Goal Seek – Scenarios.

#### Study:

1. Prepare a chart with height and weights of you class mates in at least 3 types of charts.
2. Demonstrate the use of Filter with the attendance data of your class.

### V: Ms-PowerPoint and its Applications

MS-PowerPoint: Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout, using outlines, adding subheadings, editing text, formatting text, using master slide, adding notes, changing color scheme, changing background and shading, adding header and footer, adding clip arts and auto shapes. Various presentation, working with slide sorter view(deleting, duplicating, rearranging slides), adding transition and animations to slide show, inserting music or video on a slide, viewing slideshow, Printing slides.

#### Study:

1. Prepare a presentation with your achievements and experiences in College.
2. Create a Presentation of your organization with pictures, clip arts and animations

#### Text Books:

1. Computer Fundamentals–Pradeep .K.Sinha: BPB Publications.
2. Fundamentals of Computers –Reema Thareja, Oxford University Press India

**SEMESTER-II**  
**COURSE 1: OFFICE AUTOMATION TOOLS**

Credits: 1

2 hrs/week

Practical

List of Experiments

1. Design a visiting card for managing director of a company as per the following specification.
    - o Size of visiting card is  $3\frac{1}{2} \times 2$
    - o Name of the company with big font
    - o Phone number, Fax number and E-mail address with appropriate symbols.
    - o Office and Residence addresses separated by new line
  2. Create a table with following columns and display the result in separate cells for the following
    - o Emp Name, Basic pay, DA, HRA, Total salary.
    - o Sort all the employees in ascending order with the name as the key
    - o Calculate the total salary of the employee
    - o Calculate the Grand total salary of the employee
    - o Find highest salary and
    - o Find lowest salary
- Prepare an advertisement to company requiring software professional with the following
- o Attractive page border
  - o Design the name of the company using WordArt
  - o Use at least one clipart.
  - o Give details of the company (use bullets etc.)
  - o Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators) qualification required.
- Create a letter head of a company with the following specifications
- o Name of the company on the top of the page 2 with big font and good style
  - o Phone no, Fax no and E-mail address with symbols.
  - o Main products manufactured by the company
  - o Slogans if any should be specified in bold at the bottom.
- Create two pages of curriculum vitae of a graduate with the following specifications
- o Table to show qualifications with proper headings
  - o Appropriate left and right margins
  - o Format  $\frac{1}{2}$  page using two-column approach about yourself
  - o Name on each page at the top right side
  - o Page no. in the footer on the right side.
- Write a macro format document as below
- o Line spacing "2" (double)
  - o Paragraph indent of 0.1
  - o Justification formatting style
  - o Arial font and Bold of 14pt-size
- Create a letter as the main document and create 10 records for the 10 persons
- Use mail merge to create letter for selected persons among 10.



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

## SKILL COURSE

w.e.f. AY 2023-24

## SEMESTER-II

## MARKETING SKILLS

Credits: 2

2 hrs/week

### Course Objective:

This course will help the students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and able to have operational skills of various marketing activities.

### Learning Outcomes:

The learner is able to:

1. Formulate a *marketing* plan that will meet the needs or goals of a business or organization and Conduct *market research* to provide information needed to make *marketing* decisions.
2. Understand different strategies for effective design of Marketing Mix;
3. Know the Sales Skills including effective personal selling skills;

### Unit I: Introduction to Marketing:

(10 Hrs)

Core Marketing Concepts – Company Orientation towards the Marketplace – The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information; Market Segmentation, Targeting and Positioning Strategies - Determinants of Consumer Behaviour;

### Unit II: Marketing Mix:

(12 Hrs)

Elements of Marketing Mix - Product, Price, Promotion and Place, 7P's of Service Marketing Mix; **Product:** Classification of Products - Product Life Cycle - New Product Development – Branding Decisions; **Price:** Pricing Strategies: Understanding Pricing – Steps in setting the Price - Price Adapting Policies, and Initiating and Responding to Price Changes; **Promotion:** Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing; **Place:** Marketing Channels: Channel Functions and Flows, Channel Management Decisions.

### Unit III:

#### Nature and Role of Selling:

(8Hrs)

Importance of Selling, Nature and Role of Selling: Importance of Selling – Role in the Context of Organization; Attributes of a Good Salesperson: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self-Worth, Knowledge-product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification–the Presentation and Demonstration – Dealing with Objections – Negotiations – Closing the Sale -follow up.

#### Curricular Activities:

1. Analyze different needs and wants of consumers in your locality or region
2. Prepare the prevalent marketing environment in your locality or region.
3. Identify Product Life Cycle stages of few Products like consumer durables (ex., Electronic goods, Computers, etc.).
4. Analyze Marketing strategies/planning used by automobile cosmetic and FMCG companies.
5. Conduct Market Research for the need of new products in your region.

#### References

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha, *Marketing Management -A South Asian Perspective*, Pearson Education.
2. Agarwal, P.K., *Marketing Management – An Indian perspective*, PragatiPrakasham
3. Kazmi SHH, *Marketing Management Text and Cases*, Excel.
4. Philip Kotler and Armstrong.G., *MARKETING*, Prentice Hall of India, 12th Edition.
5. Core Selling Skills: Because Selling Is All About People Paperback – 1 January 2015 by Les Giblin (Author)
6. Ramaswamy V.S. & NamaKumari, S., *Marketing Management – Planning and Control*, Macmillan.

#### E- Learning Reference:

1. [https://www.udemy.com/course/the-new-manager-managing-people-teams-processes/?utm\\_source=adwords&utm\\_medium=udemyads&utm\\_campaign=Leadership\\_v.NONP\\_la.EN\\_cc.INDIA&utm\\_term=\\_ag\\_136108019508\\_ad\\_606494316205\\_d\\_e\\_c\\_dm\\_pl\\_ti\\_kwd-295074359507\\_li\\_9302139\\_pd\\_&utm\\_term=\\_pd\\_kw\\_business+management+and+leadership\\_&matchtype=b&gclid=CjwKCAjww7KmBhAyEiwA5-PUSp4Q\\_OUYVm29rgKdiM\\_Oc2hfjgLJlb6F2pxFukILjqtD-JDI8-kEYxoC6W4QAvD\\_BwE](https://www.udemy.com/course/the-new-manager-managing-people-teams-processes/?utm_source=adwords&utm_medium=udemyads&utm_campaign=Leadership_v.NONP_la.EN_cc.INDIA&utm_term=_ag_136108019508_ad_606494316205_d_e_c_dm_pl_ti_kwd-295074359507_li_9302139_pd_&utm_term=_pd_kw_business+management+and+leadership_&matchtype=b&gclid=CjwKCAjww7KmBhAyEiwA5-PUSp4Q_OUYVm29rgKdiM_Oc2hfjgLJlb6F2pxFukILjqtD-JDI8-kEYxoC6W4QAvD_BwE)



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

## SKILL COURSE

w.e.f. AY 2023-24

## SEMESTER-II

## INVESTMENT PLANNING

Credits: 2

2 hrs/week

### Course Objectives:

The objective of the course is to make the students familiarise with the concepts of investment, associated risks along with the regulatory authorities that monitor the capital market.

### UNIT - I

Investment: Attributes of Investment, Investment and speculation, Features of a good Investment, Investment Process. Investment Avenues – Types. Tax saving options.

### UNIT - II

Return and Risk: Meaning and Measurement of Security Returns. Meaning and Types of Security Risks- Systematic, Vs Non-systematic Risk. Measurement of Total Risk - Intrinsic Value Approach to Valuation of Bonds and Shares.

### UNIT - III

Portfolio: Choosing the right Investment options, Construction of Investment portfolio, and Portfolio management. Investor Protection Guidelines of SEBI– SEBI Investment Advisors Regulations.

### Hands on Activities:

1. Group/Individual presentations on Investment Alternatives (Advantages, Suitability and Limitations).
2. Calculation of Stock Return and Risk from historical data of NSE and BSE.
3. To make comparative analysis between various stocks using excel.

## References:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Bhalla VK, Investment Management, S.Chand.
3. Donald E.Fischer, Ronald J.Jordan, Security Analysis and Portfolio Management; Prentice Hall of India.
4. Preeti Singh, Investment Management, Himalaya Publishers.
5. Pitabas Mohanty Spreadsheet Skills for Finance Professionals Taxmann Publications.



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

### SKILL COURSE

w.e.f. AY 2023-24

### SEMESTER-II

### STOCK MARKET OPERATIONS

Credits: 2

2 hrs/week

#### Course Objectives:

This course aims at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

#### UNIT - I

Markets – Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO's –Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and Regulatory framework– SEBI– Listing conditions–Secondary Market Intermediaries.

#### UNIT - II

Stock Exchanges BSE, NSE & MCX –Different Trading Systems – DEMAT- Different types of Settlements –De-mat Settlement –Physical settlement - Pay-in and Pay-out –Bad Delivery –Short delivery –Auction –Market types, Order types and Books.

#### UNIT – III

Stock Market Indices: Meaning, Purpose, and Construction in developing Index – Methods– Stock Market Indices in India – Scrip selection criteria for BSE Sensex and NSE S&P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

#### Hands on Activities:

1. Detailed Group/Individual presentations on current year IPOs.
2. Demonstration of Stock Trading (Simulation).
3. Practical sessions on stock market operations.

## References:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 3rd Edn., 2008.
3. 3.V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Sanjeev Agarwal; A, Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**  
with effect from Academic Year 2023-24

**MINOR**

**ECONOMICS**

**Program Objective:** This program is to impart the basic knowledge and skills among the students in the field of economics as minor subjects

**Program Outcomes:**

**PO 1:** Learn basic concepts, principles and theories in economics

**PO 2:** Analyse issues in current economy at different levels

**PO 3:** Acquire employability and research skills in the field of economics

**PAPER TITLES FOR ECONOMICS MINOR**

Sem	Paper	Minor	Credits	Hours
II	1	Microeconomics	4	4
III	2	Macroeconomics	4	4
IV	3	India and A.P Economy	4	4
	4	Statistics for Economics	4	4
V	5	Inferential Statistics and Software Packages	4	4
	6	Urban Entrepreneurship and MSMEs	4	4

# 1. MICROECONOMICS

**Course Objective:** This course is to learn about basic concepts, principles and theories in Microeconomic to understand the economic behavior of an individual person and firm.

## **Course Learning Outcomes:**

After studying this course, the student shall be able to achieve the following outcomes:

- CO1:** Explain what is an economy, economics and differentiate between micro and macro economics
- CO2:** Analyses the demand of a product and estimate elasticity
- CO3:** Estimate production function and understand its application
- CO4:** Analyze functioning of different markets and their differentiations
- CO5:** Examine the determination of rent, wage, interest and profit

### **Unit-1: Introduction to Economics**

- Economic Activities and Economic System; Definition, Scope and Importance of Economics
- Fundamental problems of economics: Scarcity and Choice, Production Possibilities Curve
- Meaning and Scope of Microeconomics; Differences between Micro and Macro Economics
- Principles of Microeconomics: Equilibrium, Optimization, Welfare ; Methodology in Economics : Positive and Normative

### **Unit -2: Demand and Consumption**

- Demand: Meaning, Types and Factors; Law of Demand
- Elasticity of Demand: Meaning, Price, Income and Cross Elasticities
- Utility: Meaning, Types, Importance; Marginal Rate of Substitution (MRS), DMRS
- Indifference Curves (IC): Concept, Properties; Budget Line; Consumer Equilibrium under IC

### **Unit -3: Production and Supply**

- Firm: Concept and Objectives; Production and Factors of Production; Concepts of Production, Cost and Revenue: Total, Average, Marginal
- Production Function: Meaning and Types; Cobb- Douglas Production Function
- Law of Variable Proportions; Laws of Returns to Scale
- Supply: Meaning, Factors, Law of Supply, Elasticity of Supply

### **Unit-4: Markets**

- Market: Concept and Classification; Perfect Competition: Characteristics, Equilibrium of Firm and Industry
- Monopoly: Characteristics, Equilibrium, Price Discrimination
- Monopolistic Competition: Characteristics, Equilibrium, Selling Costs
- Oligopoly: Characteristics, Types, Kinked Demand Curve Model

#### **Unit - 5: Distribution**

- Distribution: Meaning, types and importance
- Rent: Ricardian Theory of Rent, Marshallian Quasi Rent
- Theories of Wage: Subsistence Theory, Modern Theory
- Theories of Interest: Classical Theory, Loanable Funds Theory
- Theories of Profit: Risk and Uncertainty Theory, Innovations Theory

#### **References:**

1. Microeconomic Analysis, Bilingual Textbook, APSCHE
2. H. L. Ahuja, Advanced Economic Theory, S. Chand, 2004
3. A. Koutsoyiannis, Modern Microeconomics – Macmillan, London.
4. P. N. Chopra, Principles of Economics, Kalyani Publishers, Ludhiana, 2018.
5. Telugu Academy Publications on Microeconomics
6. Microeconomics, Dr. Br. Ambedkar Open University Material
7. Microeconomics, IGNOU Material

#### **Suggested Activities:**

- Unit-1: Group discussion on Identifying Surrounding Economic Activities
- Unit-2: Project on Demand Analysis of any Good/Services and make presentation
- Unit-3: Assignment on any production function or concepts of production
- Unit-4: Field visit to any market and submission of a report
- Unit-5: Seminar on distribution theories



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. Computer Applications (Major)

w.e.f. AY 2023-24

## COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
I	I	1	Fundamental of Commerce	4	4
		2	Business Organisation	4	4
	II	3	Financial Accounting	3	3
			Financial Accounting Practical Course	2	1
		4	Office Automation Tools	3	3
			Office Automation Tools Practical Course	2	1
II	III	5	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
		6	Income Tax	3	3
			Income Tax Practical Course	2	1
		7	E Commerce & Web designing	3	3
			E Commerce & Web designing Practical Course	2	1
		8	Digital Marketing	3	3
			Digital Marketing Practical Course	2	1
	IV	9	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
		10	Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
III	V	11	DBMS with Oracle	3	3
			DBMS with Oracle Practical Course	2	1
		12	Advertisement Corporate Accounting (OR) Advertisement and Media Planning	3	3
			Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
		13	Stock Markets (OR) GST Procedures and Practices	3	3
			Stock Markets (OR) GST Procedures and Practices Practical Course	2	1
		14	Business Analytics (OR) Cyber Security	3	3
			Business Analytics (OR) Cyber Security Practical Course	2	1
		15	Mobile Applications Development (OR) Block Chain Technology	3	3
			Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1
		VI Semester Internship/Apprenticeship with 12 Credits			
IV	VII		Courses will be available in due course of time		
	VIII		Courses will be available in due course of time		

## SEMESTER-I

### COURSE 1: FUNDAMENTALS OF COMMERCE

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 able to

Identify the role 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 micro economics and factors 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 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 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 Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled 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
- Problem Solving Exercises on current economy situation.
- 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

### 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.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

**SEMESTER-I**  
**COURSE 2: BUSINESS ORGANIZATION**

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.. Difference 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 Layout. 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.
- Latest Fraud techniques used by hackers.

**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 Organistaton 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

**SEMESTER-II**  
**COURSE 3: FINANCIAL ACCOUNTING**

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 Subsidiary Books.
- Group Activities 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. Rangamatham 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 Accountancy, Vikas Publishers.
10. Hameed and Mukherjee, Accountancy-I, Tata McGraw Hill

**SEMESTER-II**

**COURSE 3: FINANCIAL ACCOUNTING**

Practical

Credits: 1

2 hrs/week

**Lab Exercise:**

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

# ANNEXURE-IV

Resolved to approve the following list of Examiners and Question Paper Setters for U.G. Subjects in B.COM., General honour Single Major course w.e.f. 2023-24 academic year.

## PANNEL FOR QUESTION PAPER SETTING AND VALUATION

S.NO.	NAME OF THE LECTURER	NAME OF THE COLLEGE	MOBILE NUMBER
01.	Sri R. Sree Ramulu	GDC(m)(A),ANANTAPUR	9154980899
02.	Dr. G. Pavankumar	SKP GDC., Guntakal	9448554468
03.	Sri Sekhar	GDC(M)(A),Anantapur	9346449359
04.	Dr. Khajamohiddin	GDC(W)(A), Kadapa	9848784140
05.	Smt. L.V. Sobharani	GDC., Panyam, Nandya Dt	9490656771
06.	Dr. U. Prabhakar Reddy	GDC(M)(A), Anantapur	9966574101
07.	Dr. M. Buchaiah	GDC., Sunnipenta, Srisailam Project,Nandyala District	9441509276
08.	Dr. K. Janardhan Naidu	GDC., Yerraguntla, Nandyala District	9440987709
09.	Dr. K. Ramakrishna	GDC., Banaganapalli, Nandyala District	9440767295
10.	Dr. N. Venkatakrishnaiah	Silverjublee GDC(A), Kurnool	9440971169
11.	Dr. K. Sankara Reddy	Dr. Y.S.R. GDC.,Vedurukuppam	9866415051
12.	Dr. D.Naganna	GDC (M), Kurnool	9440583053

13.	Sri Nandeeswaraiah	GDC(M), Punganur, Chittoor District	9440396477
14.	Dr. G. Srinivasa Rao	Dr. V.S.Krishna GDC & PG College, Vishakapatnam	9290812640
15.	Dr. D. Srinivasulu	Silver Jubili GDC., (A), Kurnool	9346716127

All the resolutions are passed unanimously and commended for the approval of Academic council.

**SIGNATURES:**

S.No	Nominee	Name	Signature
1.	Chairperson	Sri A.Adinarayan, Lecturer in Commerce, In-charge, Department of Commerce	
2.	University Nominee	Sri P. Janardhana Sastri, Lecturer in Commerce, Government Degree College, Guntakal.	
3.	Subject Expert	Dr. R. Neelaiah, Lecturer in Commerce, Government Degree College(m), Kadapa	
4.	Subject Expert	Dr. P. Venkateswarlu, Lecturer in Commerce, Government Degree College, Nandyal	
5.	Industry Nominee	Sri Meda Nagaraju, Chartered Accountant, Anantapur	
6.	Staff Members	Dr. M. Dhanalakshmi, Lecturer in Commerce	
7.	Staff Member	Sri K. Mallikarjuna Rao, Lr. In Commerce	
8.	Staff Member	Smt. S. Maqbul Jaan Begum, Lecturer in Computer Science	
9.	Staff Member	Sri M. Ramakrishna, Guest Lecturer, K.S.N. Government Degree College(w), Anantapur.	
10.	Staff Member	Smt. G. Kalyani, Lecturer in commerce (Guest), K.S.N. Government Degree College(w), Anantapur	
11.	Alumneen	P. Gayathri, K.S.N (GDC) ATP. Ac(V) 2015-2018	