

SRI VENKATESWARA UNIVERSITY

B.Com. GENERAL

FIRST YEAR - SECOND SEMESTER

(Under CBCS W.E.F. 2020-21)

Course – 2A: FINANCIAL ACCOUNTING

(Common to B.Com (General/Computer Applications/Taxation))

Learning Outcomes:

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

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

SYLLABUS:

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

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

Unit-III: Insurance claims: Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Performa 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 (including Problems).

Reference Books:

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

Suggested Co-Curricular Activities:

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

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course – 2B: BUSINESS ECONOMICS
(Common to B.Com (General/Computer Applications/Taxation))

Learning Outcomes:

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

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

SYLLABUS

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

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

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

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

Unit-V: National Income: Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

References:

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

Suggested Co-Curricular Activities:

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

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course – 2C: BANKING THEORY AND PRACTICE

Learning Outcomes:

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

Syllabus:

Unit-I: Introduction:

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

Unit-II: Banking Systems:

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking

Unit-III: Types of Banks:

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

Unit-IV: Banker and Customer:

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker:

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR- SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)
2A - FINANCIAL ACCOUNTING

(Common to B.Com (General/Computer Applications/Taxation)

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

Answer any **FIVE** of the following questions.

- 1 Contents of **Unit-I (Theory/small problem)**
- 2 Contents of **Unit-II (Theory/small problem)**
- 3 Contents of **Unit-III (Theory/small problem)**
- 4 Contents of **Unit-IV (Theory/small problem)**
- 5 Contents **of Unit-V (Theory/small problem)**
- 6 Contents of **Unit-I to Unit V (Theory/small problem)**
- 7 Contents of **Unit-I to Unit V (Theory/small problem)**
- 8 Contents of **Unit-I to Unit V (Theory/small problem)**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9a Contents of Unit-I (Problem only)
 (OR)
- 9b Contents of Unit-I (Problem only)
- 10 a Contents of Unit- II (Problem only)
 (OR)
- 10b Contents of Unit-II (Problem only)
- 11 a Contents of Unit-I II (/Problem only)
 (OR)
- 11 b Contents of Unit-III (Problem only)
- 12 a Contents of Unit-IV (Problem only)
 (OR)
- 12 b Contents of Unit-IV (Problem only)
- 13a Contents of Unit-V (Problem only)
 (OR)
- 13 b Contents of Unit-V (Problem only)

Books for Reference:

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

Suggested Co-Curricular Activities:

- ☐ Debates
- ☐ Student Seminars
- ☐ Quiz Programmes
- ☐ Visit to Bank premises
- ☐ Guest Lecture by Banking Official
- ☐ Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- ☐ Collection, display and Practicing of filling of different forms used in banks
- ☐ Survey on customers satisfaction of Banking services
- ☐ Know about KYC norms
- ☐ Talk on latest trends in banking industry
- ☐ Online Banking
- ☐ Individual and group project reports
- ☐ Current Affairs of Banking Sector
- ☐ Examinations (Scheduled and surprise tests)
- ☐ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)
(Common to B.Com (General/Computer Applications/Taxation)
2B - BUSINESS ECONOMICS
RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks: 75]

Section-A

[5X5=25]

Answer any **FIVE** of the following questions.

- 1 Contents of **Unit-I**
- 2 Contents of **Unit-II**
- 3 Contents of **Unit-III**
- 4 Contents of **Unit-IV**
- 5 Contents of **Unit-V**
- 6 Contents of **Unit-I to Unit V**
- 7 Contents of **Unit-I to Unit V**
- 8 Contents of **Unit-I to Unit V**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 a Contents of **Unit-I**
 (OR)
- 9 b Contents of **Unit-I**
- 10 a Contents of **Unit-II**
 (OR)
- 10 b Contents of **Unit-II**
- 11 a Contents of **Unit-III**
 (OR)
- 11 b Contents of **Unit-III**
- 12 a Contents of **Unit-IV**
 (OR)
- 12 b Contents of **Unit-IV**
- 13 a Contents of **Unit-V**
 (OR)
- 13 b Contents of **Unit-V**

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

2C - BANKING THEORY & PRACTICE
RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks: 75]

Section-A

[5X5=25]

Answer any **FIVE** of the following questions.

- 1 Contents of **Unit-I**
- 2 Contents of **Unit-II**
- 3 Contents of **Unit-III**
- 4 Contents of **Unit-IV**
- 5 Contents of **Unit-V**
- 6 Contents of **Unit-I to Unit V**
- 7 Contents of **Unit-I to Unit V**
- 8 Contents of **Unit-I to Unit V**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 a Contents of **Unit-I**
 (OR)
- 9 b Contents of **Unit-I**
- 10 a Contents of **Unit-II**
 (OR)
- 10 b Contents of **Unit-II**
- 11 a Contents of **Unit-III**
 (OR)
- 11 b Contents of **Unit-III**
- 12 a Contents of **Unit-IV**
 (OR)
- 12 b Contents of **Unit-IV**
- 13 a Contents of **Unit-V**
 (OR)
- 13 b Contents of **Unit-V**