

Government City College, Hyderabad
Department of commerce and Tourism
Faculty of Commerce
B.Com (General) (CBCS)
Semester I
Paper : (BC 104) : FINANCIAL ACCOUNTING - I

THPW: 5 Hrs

Exam Duration: 3 Hrs

Objective: to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS: Financial Accounting: Introduction - Definition - Evolution - Functions-Advantages and Limitations -Users of Accounting Information-Branches of Accounting - Accounting Principles: Concepts and Conventions- Accounting Standards- Meaning - Importance - List of Accounting Standards issued by ASB -- Accounting System- Types of Accounts - Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS: Meaning -Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book - Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT: Meaning - Need - Reasons for differences between cash book and pass book balances - Favourable and over draft balances - Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION: Capital and Revenue Expenditure - Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account - Effect of Errors on Profit. (Including problems) Depreciation (AS-6): Meaning - Causes - Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS: Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet - Adjustments - Closing Entries.(Including problems)

SUGGESTED READINGS: 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing

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B.Com (General) (CBCS)
Semester I
Paper: (BC 105) : BUSINESS ECONOMICS

THPW: 5 Hrs

Exam Duration: 3Hrs

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION: Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi marginal utility.

UNIT- II: DEMAND ANALYSIS: Meaning - Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand -Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand -measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS: Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS: Concept of Production -production function-Total Production - Marginal Production - Average Production -returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Iso cost - Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS: Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves-relationship between total marginal and average revenues- --Break Even Analysis—Meaning - Assumptions - Uses and Limitations.

SUGGESTED READINGS: 1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication

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Semester I
Paper: (BC 106) : BUSINESS ORGANISATION

THPW: 4 Hrs

Exam Duration: 3Hrs

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

UNIT-1: FUNDAMENTAL CONCEPTS: Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business - Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

UNIT-II: BUSINESS ORGANIZATION: Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship - Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - Partnership Deed -- Meaning - Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership - Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization - Characteristics - Types of Co-Operative Societies - Limitations of Cooperatives.

UNIT-III: FORMATION OF JOINT STOCK COMPANY: Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus.

UNIT-IV: SOURCES OF FINANCE: Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS: Stock Exchange, Functions – Working of Stock Exchanges, Mutual Funds -Importance, Functions, Types – Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SUGGESTED READINGS: 1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers 2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers . 3. Organization & Management: R. D. Agarwal, McGraw Hill. 4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House 5. Business Organization & Management: C.R. Basu, Tata McGraw Hill 6. Business Organization & Management: R. N. Gupta, S. Chand, 7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House 8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill 9. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers. 10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

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Semester I
Paper : (BC 107) : INFORMATION TECHNOLOGY

THPW: 5 (3T & 2P)

Time: 3 Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

UNIT-I: INTRODUCTION: Introduction to computers - Generations of computers - An overview of computer system - Types of computers - Input & Output Devices. Hardware: Basic components of a computer system - Control unit - ALU - Input/output functions - Memory - RAM - ROM - EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS): Meaning - Definition & Functions - Types of OS - Booting process - DOS - Commands (internal & external) - Wild card characters - Virus & Hackers - Cryptography & cryptology Windows: Using the Start Menu - Control Panel - Using multiple windows - Customizing the Desktop - Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING: Application of word processing - Menus & Tool Bars - Word processor - Creating - Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET: Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions - Formulae - Formatting numbers - Macros - Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

UNIT-V: POWER POINT PRESENTATION: Application of Power Point Presentation - Menus & Tool bars - Creating presentations - Adding - Editing and deleting slides - Templates and manually creating presentation- Slide show - Saving - Opening and closing a Presentation - Types of slides - Slide Views - Formatting - Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing: Services available on internet - WWW - ISP - Browsers. Multimedia: Application of multimedia - Images - Graphics-Audio and Video - IT security.

SUGGESTED READINGS: 1. Introduction to Computers: Peter Norton, McGraw Hill.

2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.

3. Computer Fundamental: AnithaGoel, Pearson.

4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya

5. Introduction to Information Technology: IITL ESL, Pearson.

6. Introduction to Information Technology: V. Rajaraman, PHI.

7. Fundamental of Computers: Balaguruswamy, McGraw Hill.

8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.

9. Information Technology and C language: Rajiv Khanna, New Age International.

10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.

11. Informational Technology: P. Mohan, Himalaya Publishing House.

12. Information Technology: R. Renuka, Vaagdevi Publishers.

13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

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Semester II
Paper : (BC 204) : FINANCIAL ACCOUNTING-II

THPW: 5Hrs

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE: Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS: Consignment - Meaning - Features- Proforma invoice - Account sales - Del credere commission Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS: Joint Venture - Meaning -Features-Difference between Joint Venture and Consignment Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS: Single Entry System - Meaning - Features-Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet(Including problems)

SUGGESTED READINGS: 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2.Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

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Semester II
Paper : (BC 205) : MANAGERIAL ECONOMICS

THPW: 5 Hrs

Exam Duration: 3Hrs

Objective: To impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: Characteristics of managerial economics - Nature and scope of managerial economics - Importance of managerial economics- Basic economic tools in managerial economics managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING: Demand estimations for major consumer durables and non-durable products - Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS: Definition of market - Market structure (Perfect competition, Imperfect competition) - Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS: National income - Concepts - Methods - Measurement of national income - GDP and GVA— Business cycles- nature -Phases - Causes— Inflation - Causes and control - Deflation and stagflation.

UNIT-V: FISCAL AND MONETARY POLICY Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives - Repo Rate- Reverse Repo Rate- CRR- SLR Finance Commission- role and objectives

SUGGESTED READINGS:

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: YogeshMaheshwari, PHI Learning Pvt. Limited
14. Managerial Economics: P.K. Mehta, Tax Mann Pulications.

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Semester II
Paper: (BC 206) : PRINCIPLES OF MANAGEMENT

THPW: 4 Hrs

Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION :Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management .

UNIT-II: PLANNING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

UNIT-III: ORGANIZING: Organizing-Meaning, Definition - Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-IV: DELEGATION AND DECENTRALIZATION: Authority - Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning - Decentralization- Meaning - Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL: Meaning - Definition - Principles of Coordination - Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition - relationship between planning and control- Steps in Control - Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasisht, Tax Mann Pulications.

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Semester II
Paper : (BC 207) : FOREIGN TRADE

THPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION: Foreign Trade: Meaning and Definition - Types - Documents used-Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List.

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS: Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes - Remedies for Correcting Balance of Payments in International Trade.

UNIT-III: INDIAN TRADE POLICY: Importance and its Implementation - Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS: Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs : Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS: IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans-Pacific Partnership (TPP) - Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements.

SUGGESTED READINGS: 1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.