

## **B.Com. Detailed Syllabi w.e.f. 2016-17**

### **Semester - I**

#### **DSC 1A - Fundamentals of Accounting-I**

##### **Unit-I – Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

##### **Unit –II: Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

##### **Unit-III: Trail Balance and Rectification of Errors:**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

##### **Unit-IV- Bank Reconciliation Statement:**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

##### **Unit -V: Final Accounts:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

#### **Reference Books**

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

## **DSC 2 A - Business Organization**

### **Unit-I – Introduction**

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade  
Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

### **Unit II- Business Functions and Entrepreneurship**

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

### **Unit –III – Forms of Business Organizations**

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

### **Unit-IV- Joint Stock Company**

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

### **Unit-V- Company Incorporation**

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

### **Reference Books**

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

## **DSC 3A - Business Economics-I**

### **Unit-I- Introduction**

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

### **Unit-II- Demand Analysis**

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

### **Unit –III- Elasticity of Demand**

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

### **Unit – IV- Cost and Revenue Analysis**

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

### **Unit-V- Break-Even Analysis**

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

### **Reference Books**

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

## **Semester - II**

### **DSC 1B – Fundamentals of Accounting-II**

#### **Unit-I: Depreciation**

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

#### **Unit-II: Provisions and Reserves**