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</table>
Unit-I – Introduction to Accounting


Unit –II – Subsidiary Books


Unit-III- 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 favourable and unfavourable balances.

Unit-IV -Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee - Problems

Unit -V  -Trial Balance& Rectification of Errors


Reference Books

2. Principles and Practice of Accounting - R L Gupta & V. K Gupta, Sulthan Chand & Sons
5. Financial Accounting , Dr. V.K.Goyal Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
Unit-I – Introduction


Unit II- Business Functions & Entrepreneurship

Functions of Business- Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

Unit –III – Forms of Organization


Unit-IV- Company

Company – Meaning – Characteristics –Advantages – kinds of companies - Differences between Private Ltd and Public Ltd Companies

Unit-V- Company Incorporation


Reference Books

I.B.Com General/ CA/ASM/TAX (I Semester)

Paper 103 Business Economics-I PPW :06 Hours

Unit-I- Introduction


Unit-II- Demand Analysis

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

Unit-III- Elasticity of Demand


Unit-IV- Cost and Revenue Analysis

Classification or Costs – Total average – Marginal Cost and Cost function – Long run – Short run.

Unit-V- Break even Analysis


Reference Books

5. Business Economics, Maruthi Publications
I.B.Com General/ CA/ASM/TAX (II Semester)

Paper 104  FINANCIAL ACCOUNTING    PPW :06 Hours

Unit-I: FINAL ACCOUNTS
Meaning – Features – Manufacturing Account – Preparation of Trading Account, Profit & Loss Account and Balance Sheet with Adjustments. (Problems)

Unit-II: CONSIGNMENT ACCOUNTS

Unit-III: JOINT VENTURE ACCOUNTS
Joint venture - Features - Difference between joint venture and consignment – Accounting procedure - methods of keeping records - Problems.

Unit-IV:DEPRECIATION
Methods of Depreciation - Straight line method - Diminishing balancing method – Sum of Digits Method - Problems.

Unit-V:PROVISIONS AND RESERVES

Reference Books:
   Sulthan Chand &sons
3. Accountancy - I - S.P. Jain & K.L Narang
   Kalyani Publishers
4. Accountancy – I - Tulasian Tata Mcgraw Hill Co
5. Financial Accounting - Dr.V.K.Goyal Excel Books
6. Introduction to Accountancy - T.S.GrewalS.Chand and CO
7. Accountancy – I - Haneef and Mukherjee tataMcgraw Hill
8. Advanced Accountancy - Arulanandam Himalaya publishers
   Vikash Publishing co.
I.B.Com General (II Semester)  

Paper 105  
Principles of Management  
PPW :06 Hours

Unit-I: Introduction to Management  
Management - meaning - significance - management vs administration – functions of management –Leadership – Leader Vs Manager - Fayol’s principles of management.

Unit-II: Planning  
Planning - meaning - significance –Steps in Panning - Decision making – Steps in decision making process.

Unit-III: Organisation  
Organizing - meaning – Principles of organization– Line and Staff Organisation -Organisation chart.

Unit-IV: Delegation of authority  
Delegation - meaning - elements - principles - difficulties in delegation – guidelines for making delegation effective - Centralization vs decentralization

Unit-V: Staffing, Controlling, Communications  
Staffing – selection procedure –Coordination - Control – meaning – Qualities of Good Control

Reference Books

6. Management, Maruthi Publishers
I.B.Com General (II Semester)

Paper 106  Business Economics  PPW : 06 Hours

**Unit –I: Production and Costs**: Techniques of maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis Economies of scale - Costs of production – Cobb-Douglas Production Function.

**Unit-II: Market Structure- I**: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and longrun Monopoly- characteristics - Profit maximizing out-put in the short and long run Defects of monopoly – Distinction between perfect competition and Monopoly.


**Reference Books:**

Aryasri and Murthy: Business Economics, Tata Mcgraw Hill
Deepashree: General Economics, Tata Mcgrawhill
HL Ahuja Business Economics, S.Chand
KPM Sundaram: Micro Economics
Mankiw: Principles of Economics, Cengage
Mithani: Fundamentals of Business Economics, Himalaya
Prof. D. A. R. Subrahmanyam, M.Com., PGDBM., Ph.D., & Dr. V. Hari Leela, MBA., Ph.D.  A Text Book on Business Economics, Maruthi Publications, Guntur