

NAGARJUNA GOVERNMENT COLLEGE NALGONDA

(Autonomous Re Accredited with A Grade)

BOARD OF STUDIES MEETING

2014-15

DEPARTMENT OF COMMERCE

A decorative border of cupcake icons surrounds the page. The border consists of a top row of 20 cupcakes, a bottom row of 20 cupcakes, and two vertical columns of 20 cupcakes each on the left and right sides. The cupcakes are arranged in a rectangular frame.

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Option I
Department of commerce
Nagarjuna Government College, Nalgonda
Allocation of credits at B.Com (General) subject level

S. No	Semester	Module	Hours	Max. Marks	No. of credits
1	I	English		100	3
2	I	Telugu/second language		100	3
3	I	Business Economics-I	4T	100(70+30)	3
4	I	Financial Accounting-I	6T	100(70+30)	3
5	I	Business organization and Management-I	5T	100(70+30)	2
6	I	Fundamentals of Information Technology-I	5T	100(70+30)	3
7	II	English		100	3
8	II	Telugu/second language		100	3
9	II	Business Economics-II	4(3+1)	100(70+30)	3(2+1)
10	II	Financial Accounting-II	6(4+2)	100(70+30)	4(3+1)
11	II	Business organization and Management-II	5(4+1)	100(70+30)	3(2+1)
12	II	Fundamentals of Information Technology-II	5(3+2)	100(70+30)	3(2+1)
13	II	Foundation Course-I (IHC/Science & Civilization/Fun. of Computers)			1
14	II	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
15	III	English		100	3
16	III	Telugu/second language		100	3
17	III	Advanced Accounting-I	6T	100(70+30)	3
18	III	Business Statistics-I	5T	100(70+30)	3
19	III	Taxation-I	5T	100(70+30)	3
20	III	Financial Services-Banking and Insurance-I	4T	100(70+30)	2
21	IV	English		100	3
22	IV	Telugu/second language		100	3
23	IV	Advanced Accounting-II	6(4+2)	100(70+30)	4(3+1)
24	IV	Business Statistics-II	5(4+1)	100(70+30)	4(3+1)
25	IV	Taxation-II	5(4+1)	100(70+30)	4(3+1)
26	IV	Financial Services-Banking and Insurance-II	4(3+1)	100(70+30)	3(2+1)
27	IV	Foundation Course-II (Environmental Sciences)			1
28	IV	General Electives (Trans Disciplinary) EDP/IT			2
29	IV	Project Work (on any of the languages and Foundation Courses)		100	1
30	IV	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
31	V	Business Law-I	5T	100(70+30)	3
32	V	Auditing-I	5T	100(70+30)	2
33	V	Cost and Management Accounting-I	5T	100(70+30)	3
34	V	Corporate Accounting-I	5T	100(70+30)	3
35	V	Elective-I: Advanced Corporate Accounting	5T	100(70+30)	3
36	V	Elective-II: Management Accounting	5T	100(70+30)	3
37	VI	Business Law-I	5(4+1)	100(70+30)	4(3+1)
38	VI	Auditing-I	5(4+1)	100(70+30)	3(2+1)

39	VI	Cost and Management Accounting-I	5(4+1)	100(70+30)	4(3+1)
40	VI	Corporate Accounting-I	5(4+1)	100(70+30)	4(3+1)
41	VI	Elective-I: Advanced Corporate Accounting	5(4+1)	100(70+30)	4(3+1)
42	VI	Elective-II: Management Accounting	5(4+1)	100(70+30)	4(3+1)
43	VI	Foundation Course-III (Human values & Professional Ethics)HVPE			2
44	VI	Project Work (on any of the major subject)		100	1
45	VI	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
Total					125

Option-I
Department of commerce
Nagarjuna Government College, Nalgonda
Allocation of credits at B.Com (Computer applications) subject level

S. No	Semester	Module	PPW	Max. Marks	No. of credits
1	I	English		100	3
2	I	Telugu/second language		100	3
3	I	Business Information Systems-I	5	100(70+30)	3
4	I	Financial Accounting-I	6	100(70+30)	3
5	I	Business organization and Management-I	5	100(70+30)	2
6	I	Fundamentals of Information Technology-I	5	100(70+30)	3
7	I	Fundamentals of "C"-I	4	100(70+30)	3
8	II	English		100	3
9	II	Telugu/second language		100	3
10	II	Business Information Systems-II	5(4+1)	100(70+30)	3(2+1)
11	II	Financial Accounting-II	6(4+2)	100(70+30)	4(3+1)
12	II	Business organization and Management-II	5(4+1)	100(70+30)	3(2+1)
13	II	Fundamentals of Information Technology-II	5(3+2)	100(70+30)	3(2+1)
14	II	Fundamentals of "C"-II	4(3+1)	100(70+30)	3(2+1)
15	II	Foundation Course-I (IHC/Science & Civilization/Fun. of Computers)			1
16	II	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
17	III	English		100	3
18	III	Telugu/second language		100	3
19	III	Advanced Accounting-I	6	100(70+30)	3
20	III	Business Statistics-I	5	100(70+30)	3
21	III	Taxation-I	5	100(70+30)	3
22	III	Financial Services-Banking and Insurance-I	4	100(70+30)	2
23	III	Relational Database Management systems-I	5	100(70+30)	3
24	IV	English		100	3
25	IV	Telugu/second language	100	3	
26	IV	Advanced Accounting-II	6(4+2)	100(70+30)	4(3+1)
27	IV	Business Statistics-II	5(4+1)	100(70+30)	4(3+1)
28	IV	Taxation-II	5(4+1)	100(70+30)	4(3+1)
29	IV	Financial Services-Banking and Insurance-II	4(3+1)	100(70+30)	3(2+1)
30	IV	Relational Database Management systems-II	5(3+2)	100(70+30)	4(3+1)
31	IV	Foundation Course-II (Environmental Sciences)			1
32	IV	General Electives (Trans Disciplinary) EDP/IT			2
33	IV	Project Work (on any of the languages and Foundation Courses)		100	1
34	IV	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
35	V	Business Law-I	5	100(70+30)	3
36	V	Auditing-I	5	100(70+30)	2
37	V	E-Commerce	5	100(70+30)	3
38	V	Corporate Accounting-I	5	100(70+30)	3

39	V	Elective-I: Cost Accounting	5	100(70+30)	3
40	V	Elective-II: Management Accounting and Control	5	100(70+30)	3
41	V	Web Programming	5	100(70+30)	3
42	VI	Business Law-I	5(4+1)	100(70+30)	4(3+1)
43	VI	Auditing-I	5(4+1)	100(70+30)	3(2+1)
44	VI	E-Commerce	5(3+2)	100(70+30)	4(3+1)
45	VI	Corporate Accounting-I	5(4+1)	100(70+30)	4(3+1)
46	VI	Elective-I: Cost Accounting	5(4+1)	100(70+30)	4(3+1)
47	VI	Elective-II: Management Accounting and Control	5(4+1)	100(70+30)	4(3+1)
48	VI	Web Programming	5(3+2)	100(70+30)	4(3+1)
49	VI	Foundation Course-III (Human values & Professional Ethics)HVPE			2
50	VI	Project Work (on any of the major subject)		100	1
51	VI	Extras Curricular activities (NSS/NCC/Sports/Cultural/Club Activities/Any Community Service)			1
Total					145

Option-II
Department of commerce
Nagarjuna Government College, Nalgonda
Allocation of credits at B.Com (General) subject level

S. No	Seme ster	Module	Hours	Max. Marks				No. of credits
				Sem	IA	Pract	Total	
1	I	English		70	30	0	100	3
2	I	Telugu/second language		70	30	0	100	3
3	I	Business Economics-I	4T	70	30	0	100	3
4	I	Financial Accounting-I	6T	70	30	0	100	3
5	I	Business organization and	5T	70	30	0	100	2
6	I	Fundamentals of Information	5T	70	30	0	100	3
7	II	English		70	30	0	100	3
8	II	Telugu/second language		70	30	0	100	3
9	II	Business Economics-II	4(3+1)	70	30	100	200	3(2+1)
10	II	Financial Accounting-II	6(4+2)	70	30	100	200	4(3+1)
11	II	Business organization and	5(4+1)	70	30	100	200	3(2+1)
12	II	Fundamentals of Information	5(3+2)	70	30	100	200	3(2+1)
13	II	Foundation Course-I (IHC/Science &						1
14	II	Extras Curricular activities						1
15	III	English		70	30	0	100	3
16	III	Telugu/second language		70	30	0	100	3
17	III	Advanced Accounting-I	6T	70	30	0	100	3
18	III	Business Statistics-I	5T	70	30	0	100	3
19	III	Taxation-I	5T	70	30	0	100	3
20	III	Financial Services-Banking and	4T	70	30	0	100	2
21	IV	English		70	30	0	100	3
22	IV	Telugu/second language		70	30	0	100	3
23	IV	Advanced Accounting-II	6(4+2)	70	30	100	200	4(3+1)
24	IV	Business Statistics-II	5(4+1)	70	30	100	200	4(3+1)
25	IV	Taxation-II	5(4+1)	70	30	100	200	4(3+1)
26	IV	Financial Services-Banking and	4(3+1)	70	30	100	200	3(2+1)
27	IV	Foundation Course-II						1
28	IV	General Electives (Trans						2
29	IV	Project Work (on any of the						1
30	IV	Extras Curricular activities						1
31	V	Business Law-I	5T	70	30	0	100	3
32	V	Auditing-I	5T	70	30	0	100	2
33	V	Cost and Management Accounting-I	5T	70	30	0	100	3
34	V	Corporate Accounting-I	5T	70	30	0	100	3
35	V	Elective-I: Advanced Corporate Accounting	5T	70	30	0	100	3
36	V	Elective-II: Management Accounting	5T	70	30	0	100	3

37	VI	Business Law-I	5(4+1)	70	30	100	200	4(3+1)
38	VI	Auditing-I	5(4+1)	70	30	100	200	3(2+1)
39	VI	Cost and Management Accounting-I	5(4+1)	70	30	100	200	4(3+1)
40	VI	Corporate Accounting-I	5(4+1)	70	30	100	200	4(3+1)
41	VI	Elective-I: Advanced Corporate Accounting	5(4+1)	70	30	100	200	4(3+1)
42	VI	Elective-II: Management Accounting	5(4+1)	70	30	100	200	4(3+1)
43	VI	Foundation Course-III (Human		70	30	100	200	2
44	VI	Project Work (on any of the major						1
45	VI	Extras Curricular activities						1
Total								125

Option -II

Department of Commerce

Nagarjuna Government College, Nalgonda

Allocation of credits at B.Com (Computer applications) subject level

S. No	Semester	Module	PPW	Max. Marks				No. of credits
				Sem	IA	Pract	Total	
1	I	English		70	30	0	100	3
2	I	Telugu/second language		70	30	0	100	3
3	I	Business Information Systems-I	5	70	30	0	100	3
4	I	Financial Accounting-I	6	70	30	0	100	3
5	I	Business organization and Management-I	5	70	30	0	100	2
6	I	Fundamentals of Information Technology-I	5	70	30	0	100	3
7	I	Fundamentals of "C"-I	4	70	30	0	100	3
8	II	English		70	30	0	100	3
9	II	Telugu/second language		70	30	0	100	3
10	II	Business Information Systems-II	5(4+1)	70	30	100	200	3(2+1)
11	II	Financial Accounting-II	6(4+2)	70	30	100	200	4(3+1)
12	II	Business organization and Management-II	5(4+1)	70	30	100	200	3(2+1)
13	II	Fundamentals of Information Technology-II	5(3+2)	70	30	100	200	3(2+1)
14	II	Fundamentals of "C"-II	4(3+1)	70	30	100	200	3(2+1)
15	II	Foundation Course-I (IHC/Science &						1
16	II	Extras Curricular activities						1
17	III	English		70	30	0	100	3
18	III	Telugu/second language		70	30	0	100	3
19	III	Advanced Accounting-I	6	70	30	0	100	3
20	III	Business Statistics-I	5	70	30	0	100	3
21	III	Taxation-I	5	70	30	0	100	3
22	III	Financial Services-Banking and Insurance-I	4	70	30	0	100	2
23	III	Relational Database Management systems-I	5	70	30	0	100	3
24	IV	English		70	30	0	100	3
25	IV	Telugu/second language		70	30	0	100	3
26	IV	Advanced Accounting-II	6(4+2)	70	30	100	200	4(3+1)
27	IV	Business Statistics-II	5(4+1)	70	30	100	200	4(3+1)
28	IV	Taxation-II	5(4+1)	70	30	100	200	4(3+1)
29	IV	Financial Services-Banking and Insurance-II	4(3+1)	70	30	100	200	3(2+1)
30	IV	Relational Database Management systems-II	5(3+2)	70	30	100	200	4(3+1)
31	IV	Foundation Course-II (Environmental						1
32	IV	General Electives (Trans Disciplinary) EDP/IT						2
33	IV	Project Work (on any of the languages and						1
34	IV	Extras Curricular activities						1
35	V	Business Law-I	5	70	30	0	100	3
36	V	Auditing-I	5	70	30	0	100	2
37	V	E-Commerce	5	70	30	0	100	3
38	V	Corporate Accounting-I	5	70	30	0	100	3
39	V	Elective-I: Cost Accounting	5	70	30	0	100	3
40	V	Elective-II: Management Accounting and	5	70	30	0	100	3

41	V	Web Programming	5	70	30	0	100	3
42	VI	Business Law-I	5(4+1)	70	30	100	200	4(3+1)
43	VI	Auditing-I	5(4+1)	70	30	100	200	3(2+1)
44	VI	E-Commerce	5(3+2)	70	30	100	200	4(3+1)
45	VI	Corporate Accounting-I	5(4+1)	70	30	100	200	4(3+1)
46	VI	Elective-I: Cost Accounting	5(4+1)	70	30	100	200	4(3+1)
47	VI	Elective-II: Management Accounting and	5(4+1)	70	30	100	200	4(3+1)
48	VI	Web Programming	5(3+2)	70	30	100	200	4(3+1)
49	VI	Foundation Course-III (Human values &						2
50	VI	Project Work (on any of the major subject)						1
51	VI	Extras Curricular activities						1
Total								145

Option-III
Department of commerce
Nagarjuna Government College, Nalgonda
Allocation of credits at B.Com (General) subject level

S. No	Seme ster	Module	Hours	Max. Marks				No. of credits
				Sem	IA	Pract	Total	
1	I	English		70	30	0	100	3
2	I	Telugu/second language		70	30	0	100	3
3	I	Business Economics-I	4T	70	30	0	100	3
4	I	Financial Accounting-I	6T	70	30	0	100	3
5	I	Business organization and	5T	70	30	0	100	2
6	I	Fundamentals of Information	5T	70	30	0	100	3
7	II	English		70	30	0	100	3
8	II	Telugu/second language		70	30	0	100	3
9	II	Business Economics-II	4(3+1)	70	30	50	150	3(2+1)
10	II	Financial Accounting-II	6(4+2)	70	30	50	150	4(3+1)
11	II	Business organization and	5(4+1)	70	30	50	150	3(2+1)
12	II	Fundamentals of Information	5(3+2)	70	30	50	150	3(2+1)
13	II	Foundation Course-I (IHC/Science &						1
14	II	Extras Curricular activities						1
15	III	English		70	30	0	100	3
16	III	Telugu/second language		70	30	0	100	3
17	III	Advanced Accounting-I	6T	70	30	0	100	3
18	III	Business Statistics-I	5T	70	30	0	100	3
19	III	Taxation-I	5T	70	30	0	100	3
20	III	Financial Services-Banking and	4T	70	30	0	100	2
21	IV	English		70	30	0	100	3
22	IV	Telugu/second language		70	30	0	100	3
23	IV	Advanced Accounting-II	6(4+2)	70	30	50	150	4(3+1)
24	IV	Business Statistics-II	5(4+1)	70	30	50	150	4(3+1)
25	IV	Taxation-II	5(4+1)	70	30	50	150	4(3+1)
26	IV	Financial Services-Banking and	4(3+1)	70	30	50	150	3(2+1)
27	IV	Foundation Course-II						1
28	IV	General Electives (Trans						2
29	IV	Project Work (on any of the						1
30	IV	Extras Curricular activities						1
31	V	Business Law-I	5T	70	30	0	100	3
32	V	Auditing-I	5T	70	30	0	100	2
33	V	Cost and Management Accounting-I	5T	70	30	0	100	3
34	V	Corporate Accounting-I	5T	70	30	0	100	3
35	V	Elective-I: Advanced Corporate Accounting	5T	70	30	0	100	3
36	V	Elective-II: Management Accounting	5T	70	30	0	100	3

37	VI	Business Law-I	5(4+1)	70	30	50	150	4(3+1)
38	VI	Auditing-I	5(4+1)	70	30	50	150	3(2+1)
39	VI	Cost and Management Accounting-I	5(4+1)	70	30	50	150	4(3+1)
40	VI	Corporate Accounting-I	5(4+1)	70	30	50	150	4(3+1)
41	VI	Elective-I: Advanced Corporate Accounting	5(4+1)	70	30	50	150	4(3+1)
42	VI	Elective-II: Management Accounting	5(4+1)	70	30	50	150	4(3+1)
43	VI	Foundation Course-III (Human		70	30	50	150	2
44	VI	Project Work (on any of the major						1
45	VI	Extras Curricular activities						1
Total								125

Option -III

Department of Commerce

Nagarjuna Government College, Nalgonda

Allocation of credits at B.Com (Computer applications) subject level

S. No	Semester	Module	PPW	Max. Marks				No. of credits
				Sem	IA	Pract	Total	
1	I	English		70	30	0	100	3
2	I	Telugu/second language		70	30	0	100	3
3	I	Business Information Systems-I	5	70	30	0	100	3
4	I	Financial Accounting-I	6	70	30	0	100	3
5	I	Business organization and Management-I	5	70	30	0	100	2
6	I	Fundamentals of Information Technology-I	5	70	30	0	100	3
7	I	Fundamentals of "C"-I	4	70	30	0	100	3
8	II	English		70	30	0	100	3
9	II	Telugu/second language		70	30	0	100	3
10	II	Business Information Systems-II	5(4+1)	70	30	50	150	3(2+1)
11	II	Financial Accounting-II	6(4+2)	70	30	50	150	4(3+1)
12	II	Business organization and Management-II	5(4+1)	70	30	50	150	3(2+1)
13	II	Fundamentals of Information Technology-II	5(3+2)	70	30	50	150	3(2+1)
14	II	Fundamentals of "C"-II	4(3+1)	70	30	50	150	3(2+1)
15	II	Foundation Course-I (IHC/Science &						1
16	II	Extras Curricular activities						1
17	III	English		70	30	0	100	3
18	III	Telugu/second language		70	30	0	100	3
19	III	Advanced Accounting-I	6	70	30	0	100	3
20	III	Business Statistics-I	5	70	30	0	100	3
21	III	Taxation-I	5	70	30	0	100	3
22	III	Financial Services-Banking and Insurance-I	4	70	30	0	100	2
23	III	Relational Database Management systems-I	5	70	30	0	100	3
24	IV	English		70	30	0	100	3
25	IV	Telugu/second language		70	30	0	100	3
26	IV	Advanced Accounting-II	6(4+2)	70	30	50	150	4(3+1)
27	IV	Business Statistics-II	5(4+1)	70	30	50	150	4(3+1)
28	IV	Taxation-II	5(4+1)	70	30	50	150	4(3+1)
29	IV	Financial Services-Banking and Insurance-II	4(3+1)	70	30	50	150	3(2+1)
30	IV	Relational Database Management systems-II	5(3+2)	70	30	50	150	4(3+1)
31	IV	Foundation Course-II (Environmental Sciences)						1
32	IV	General Electives (Trans Disciplinary) EDP/IT						2
33	IV	Project Work (on any of the languages and						1
34	IV	Extras Curricular activities						1
35	V	Business Law-I	5	70	30	0	100	3
36	V	Auditing-I	5	70	30	0	100	2
37	V	E-Commerce	5	70	30	0	100	3
38	V	Corporate Accounting-I	5	70	30	0	100	3
39	V	Elective-I: Cost Accounting	5	70	30	0	100	3
40	V	Elective-II: Management Accounting and	5	70	30	0	100	3
41	V	Web Programming	5	70	30	0	100	3
42	VI	Business Law-I	5(4+1)	70	30	50	150	4(3+1)
43	VI	Auditing-I	5(4+1)	70	30	50	150	3(2+1)

44	VI	E-Commerce	5(3+2)	70	30	50	150	4(3+1)
45	VI	Corporate Accounting-I	5(4+1)	70	30	50	150	4(3+1)
46	VI	Elective-I: Cost Accounting	5(4+1)	70	30	50	150	4(3+1)
47	VI	Elective-II: Management Accounting and	5(4+1)	70	30	50	150	4(3+1)
48	VI	Web Programming	5(3+2)	70	30	50	150	4(3+1)
49	VI	Foundation Course-III (Human values &						2
50	VI	Project Work (on any of the major subject)						1
51	VI	Extras Curricular activities						1
Total								145

Option-III
Faculty of Commerce
B.Com (General and Computer Applications) Ist Year Semester Examination
Computer Application Subjects

Time:

Marks: 49

Part-A

I. Answer the following questions in one sentence or one line

10X1=10

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

Part-B

II. Answer any three from the following questions not exceeding ten lines 3x3=9

11

12

13.

14.

15.

Part-C

III. Answer the following questions not exceeding 3 pages. 5x6=30

16. (a)

Or

(b)

17.(a)

Or

(b)

18.(a)

Or

(b)

19.(a)

Or

(b)

20.(a)

Or

(b)

Question Paper Division

Semester-I

Semester End exam 49 Marks

Internal exam 21 Marks

Practical exam 30

Total 100 Marks

Semester-II

Semester End exam 49 Marks

Internal exam 21 Marks

Practical exam 30 Marks

Total 100 Marks

Semester Question Paper Pattern

Part-A Very Short Questions (10X1=10)

Ten Questions (No Choice)

Two questions from each unit should be given

Part-B Short Questions (3x3=9=)

Three Questions (overall choice)

One Questions from each unit should be given

Part-C Long Questions (5x6=30)

Five Questions (internal choice)

Two Questions from each unit should be given

Internal Paper Pattern

Written Exam 20Marks

Assignment 5 Marks

Seminar 5 Marks



Option-II
Faculty of Commerce
B.Com (General and Computer Applications) Ist Year Semester Examination
Computer Application Subjects

Time:

Marks: 70

Part-A

I. Answer the following questions in one sentence or one line

10X2=20

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

Part-B

II. Answer the following questions not exceeding one page

5X4=20

11. A)

Or

B)

12. A)

Or

B)

13. A)

Or

B)

14. A)

Or

B)

15. A)

Or

B)

Part-C

III. Answer any three questions from the following not exceeding 3 pages.

3X10=30

- 16.
- 17.
- 18.
- 19.
- 20.

Question Paper Division

Semester-I

Semester End exam 70 Marks

Internal exam 30 Marks

Total 100 Marks

Semester-II

Semester End exam 70 Marks

Internal exam 30 Marks

Practical exam 100 Marks

Total 200 Marks

Semester Question Paper Pattern

Part-A Very Short Questions (10X2=20)

Ten Questions (No Choice)

Two questions from each unit should be given

Part-B Short Questions (5X4=20)

Five Questions (Internal Choice)

Two Questions from each unit should be given

Part-C Long Questions (3X10=30)

Three Questions Out of Five (Overall Choice)

One Question from each unit should be given

Internal Paper Pattern

Written Exam 20Marks

Assignment 5 Marks

Seminar 5 Marks

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-I

Module: 1A

Business Economics – I

Instruction: PPW 4T No. of Credits: 3

Marks: 100(70+30)

Unit – I

Introduction:

Nature and scope of Business Economics-Wealth-Welfare-scarcity-Definitions-Economic and Non Economic Activities-Decision making in business - Micro & Macro Economics-Positive & Normative-Inductive and Deductive approaches - Nature of Economics Laws-Concept of Equilibrium-partial Equilibrium and general Equilibrium Analysis.

Lab Work: The students are expected to distinguish between Economic concepts and compute various utilities

Unit – II

Utility Analysis

The meaning of utility-Cardinal and Ordinal Utility-Law of Diminishing Marginal Utility: Assumptions of the law: Exceptions of the law-Derivation of demand curve from law of Diminishing Marginal Utility – Law of Equi- marginal Utility and its significance –Concept of consumer surplus.

Unit – III

The theory of Demand:

Meaning and Definition of Demand-Demand Function-Determinants of Demand-the Law of Demand-individual and market Demand-Down ward sloping demand curve-Income effect and substitution Effect – Exemptions of the law –shift of Demand Vs Movement along a demand curve-price Elasticity of Demand –types of price elasticity-measurement of price elasticity-ratio, total outlay, pointing elasticity methods.

Lab work: The students are expected to draw various demand and supply and curves and compute consumer surplus

Unit – IV

The theory of Production and Supply

The production function distinction between short run and long run-The law of variable proportions –the law of returns to scale-scale of production-Economies and diseconomies of scale-Isoquant and Isocost – Expansion path. The least cost combination-meaning of supply-Determination of Supply-Supply function-The law of supply

Unit – V

The concept of Costs and Revenue

Money costs, Real costs, Opportunity costs-Explicit and Implicit costs-Fixed and variable costs-Nature of cost curves in the short and long runs-Relationship between Marginal cost and average cost –Revenue concepts: Total revenue ,Average revenue and Marginal revenue –Relationship between AR&MR under perfect and imperfect competitions.

Lab work: The students are expected to draw various costs and revenue curves and compute costs and revenues.

Suggested Readings:

1. Modern Economic Theory-Ahuja
2. Modern Economic Theory-ML.Jingam
3. Business Economics-IC Dhingra
4. A Text Book of Economic Theory-Stumer and Hague
5. Modern Economic Theory-KK Dewit
6. A Text Book of Economics-Hanson

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-I

Module: 2A

Financial Accounting – I

Instruction: PPW 6T

No. of Credits: 3

Marks: 100(70+30)

Unit – I

Introduction to Accounting

Need for Accounting – definition, features, objectives functions – systems and bases and scope of accounting – Book-keeping and Accounting – Branches of Accounting – Advantages and Limitations – basic terminology – Accounting concepts and conventions – Accounting process Accounting cycle – Accounting equation.

Computer Lab work:

Computerized Accounting – Meaning and features – Advantages and disadvantages of computerized Accounting – Creating of an organization.

Unit – II

Journal and Ledger

Rules of double entry book keeping – classification of accounts – Identification of Financial Transactions – Journalizing – Ledger – posting to Ledgers – Balancing of Ledger accounts.

Computer Lab work:

Grouping of accounts – creation of accounts - creation of inventory – creation of stock groups – stock categories – units of measurement – stock items – entering of financial transactions – types of vouchers – vouchers entry – editing and deleting of vouchers – vouchers numbering customization of vouchers.

Unit – III

Subsidiary Books

Sub-division of Journal: preparation of subsidiary books including different types of Subsidiary Books and Cash books - simple cash book – Cash book with cash and discount columns – cash book with cash, discount and bank columns cash book with cash and bank columns – petty cash book.

Computer Lab work:

Preparation of sales ledger purchase ledger – Journal proper – Debit Note register credit note register – cash books including interest and discount transactions using computers.

Unit – IV

Bank Reconciliation Statement:

Bank reconciliation statement: Need – reasons for difference between cash book and pass book balance – problems on favorable and overdraft balance– ascertainment of correct cash book balance.

Computer Lab work: Preparation of BRS using computers.

Unit – V

Trail Balance and Final Accounts:

Trail Balance Meaning – Objectives – methods of preparation – final accounts – Meaning – features – uses and preparation o manufacturing, trading account – Profit and Loss account and Balance sheet – adjusting and closing entries.

Computer Lab work:

Preparation of Trail Balance, Trading Profit and Loss account – processing of year ending and closing of books – adjusting and closing entries and Balance sheet using computers.

Suggested Readings:

1. Financial Accounting – A Dynamic approach – Batta charya
2. Accountancy – S.P Jain of Narang KL
3. Accountancy – Tulsian – Tata Megrau
4. Financial Accounting – VK Goyal – Excel Books
5. Financial Accounting – Ashok Bannerji – Excel Books

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-I

Module: 3A

Business Organization and management-I

Instruction: PPW 5T

No. of Credits: 2

Marks: 100(70+30)

Unit – I

Fundamentals Concepts:

Concepts of business trade – industry and commerce Business – features of business – trade – classification – AIDS to trade – industry – classification – commerce – relationship between trade – industry and commerce – business organization concept functions of business.

Unit – II

Entrepreneur:

Entrepreneur – meaning – characteristics of entrepreneur types of entrepreneur – functions of entrepreneur – steps to start enterprise – sources of finance – long and short terms.

Lab work:

The student should go through and present case studies of entrepreneurs – success and failure.

Unit – III

Forms of Organization – sole proprietor ship:

Business organization – forms of business organization – classifications – factors influencing the choice of suitable form of organization sole proprietorship – meaning – characteristics – advantages – and disadvantages – suitability.

Unit – IV

Partnership and joint Hindu family:

Partnership – meaning – characteristics – kinds of partners – registration of partnership – partner ship deed – rights and Obligation of partners – joint Hindu family – characteristics, advantages and limitations.

Lab work: The students are expected to go through Partnership Deed.

Unit – V

Joint stock company – promotion:

Joint stock company – meaning – characteristics – advantages – kinds of companies – difference between private and public companies – promotion of a company promotion – stages – promoters characteristics.

Books Recommended:

1. Business organization and Management :Y.K Bhoshan
2. Business organization and Management: Sherleker
3. Industrial organization and Mangament: R.K. Shrama and Shashi k.Guptha
4. Business organization and Management: R.C Bhatia
5. Sucessful Business people : Githa Parimal
6. Business organization and Management: Tapash

Nagarjuna Government College, Nalgonda
Year: 2014-15
Course: B.Com (General)
Semester-II
Module: 4A
Fundamentals of Information Technology-I

Instruction: PPW 5T

No. of Credits: 3

Marks: 100(70+30)

Unit – I

Introduction to Computers:

Definition, Characteristics and limitations of computers - Elements of Computers – Hardware – CPU – primary and Secondary memory – input and output devices. IT enabled services – BPO, KPO, Call centers.

Unit – II

Modern communications (Concepts only): Communications – FAX, Voice mail, and information Services – Email – creation of e-mail id – Group communications – Teleconferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types - LAN, MAN, WAN, and other architecture – Dial up access.

Unit – III

Operating System: Meaning, Definition, Functions and Types of operating System – Booting process – Disk operating system - Internal and External commands – Wild card characters.

Unit – IV

Windows Operating System:

Desktop, Start menu, Control Panel, Windows Accessories, Computer Virus, Cryptology.

Unit – V

M.S. Office – I:

M.S Word:

Word processing : Meaning and features of Word processing – Advantages and applications of Word processing – parts of MS-Word Application window - toolbars – Creating, Saving and Closing a document – Entering and Editing a document – Moving and Copying text – Paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Data Time, Headers and Footers and page breaks.

Mail Merge: Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs – working with Tables – Format Painter – Auto Correct – Spelling and Grammar Checking – Graphics, Templates and Wizards.

Lab work: MS DOS, WINDOWS, MS WORD.

Suggested Readings:

1. Introduction to Information Technology :Raja Raman
2. Fundamentals of Computers :P.Mohan
3. Information Technology :Dennies P.Curtin
4. Fundamentals of Computers :V.Srinivas
5. E-Commerce , E-Business :C.S Raidu
6. Fundamentals of Information Technology Dr.K .Kiran Kumar
7. Computer Applications in Business K.Mohan Kumar,S.Raj kumar

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (Computer Applications)

Semester-I

Module: 5A

Fundamentals of "C" – I

Instruction: PPW 4(3+1)

No. of Credits:

Marks: 100(70+30)

Unit – I

Fundamentals of "C" C programming: Introduction, History, Importance, and Basic Structure, writing and executing a C program, Pre-processors in "C".

Unit – II

Data types and I/O Operations: Keywords, Constants, Variables, Scope and life of a variable, Data Types, Storage Classes, Reading a character or value, writing a character or value, formatted I/O – Input and Output Operations.

Unit – III

Operators & Expressions: Introduction, Operators (Arithmetic, Relational, Logical, Assignment, Conditional and Special Operators), Expressions (Arithmetic, Evaluation). Type conversions, Sample Programs.

Unit – IV

Control Flow (Branching & Looping):

Introduction, if Statements, if-else statements, switch statements, conditional statements, while statements, Do statement for statements, sample programs.

Unit – V

Array:

Introduction, defining an array, initializing an array, One-dimensional array, Two-dimensional array, Dynamic array, Sample programs.

Lab Practical: "C" Basic Programs, Conditional statements, Arrays.

Books Recommended:

1. Computing fundamentals and C programming by Balaguruswamy, Tata MC Graw Hill Publications.
2. Exploring C By Yashwant Kanetkar, BPB publications.
3. Mastering C By KR Venugopal, SR Prasad.
4. Let us C by Yashwant Kanetkar.

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (Computer Applications)

Semester-I

Module: 1A

Business information systems – I

Instruction: PPW 5(4+1)

No. of Credits: 3

Marks: 100(70+30)

Unit - I

Introduction:

MIS, Business and Technology Trends –Management and Decision levels: Operations, Tactics, Strategy.

Unit -II

Personal Productivity and Business Operations - Networks and Tele-communications: Network functions, components of a network, Network structure, Global Tele-communication.

Unit –III

Problem solving:

System Approach: Input, Process, Output, Divide and Conquer Goals and Objectives, Control and Feedback, Common System Problems in Business- Object oriented design.

Unit – IV

Solving Business Problems - Operations and Transactions: Decision levels, Data, Capture, Data Quality Roles of Accounting, Transaction processing

Unit – V

Expert systems

Complex Decision and Expert System - Building Expert systems - Additional specialized problems - Integration of information – Enterprise Resource planning customer Relationship.

Lab practical: Tally/ Focus/ Wings, MS Excel, MS Access.

Books Recommended:

Gerald V post David L. Anderson – Management Information System – Solving Business problems with information Technology, Mc. Graw Hill, 1997.

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-II

Module: 1B

Business Economics – II

Instruction: PPW 4(3+1)

No. of Credits: 3

Marks: 100(70+30)

Unit – I

Market Structure-Pricing and Equilibrium

Characteristics of perfect competition-Price determination under perfect competition –Importance of time element in price theory-equilibrium of the firm and industry in short and long runs-Features of Monopoly –Price and Output determination under monopoly-Price discrimination under monopoly -Comparison between Monopoly and perfect competition-Oligopoly: Price Rigidity: Kinked demand curve.

Unit – II

Pricing of Factors Production

Marginal Productivity Theory of Distribution-Concepts of rent- Ricardian Theory of rent-Quasi rent-Types of wages-Wage determination-Classical theory of rent –loanable funds theory of interest-IS, LM curves –The concept of profit-Dynamic ,Risk, bearing, Innovation of profit Theories.

LABWORK:-The students are expected to distinguish between concepts and draw curves.

Unit – III

National Income & Economic Systems

Definition and concepts of National Income –GNP,GDP,NDP & NNP at Factor cost-Personal Income-Disposable Income-per capita Income –National Income at current prices –National at constant prices –Methods of computation of National Income-Difficulties in the Measurement of National Income –Importance of National Income Analysis-Economic systems-Socialism-mixed economy –free market economics.

Unit – IV

Inflation and Trade cycle:

Definition, types, causes and effects of inflation-Demand pull and cost push inflation –Measures to control inflation-Deflation and stagflation-Nature, Characteristics and phases of trade cycles, Boom, Recession, Contraction, Depression, Recovery and Expansion-Trade cycle causes, consequences and remedies.

Unit – V

International Trade:

Need for International trade –Comparative cost theory –Ohlin's theory –The balance of trade and balance of payments –The concepts of economic Liberalization, Privatization and Globalization-Disequilibrium in the balance of payments - Origin of GATT-Features and functions of WTO- TRIPs, TRIM agreements.

LABWORK:-The students are expected to distinguish between costs and compute Incomes.

Suggested Readings:

- 1) Modern Economic Theory-Ahuja
- 2) Modern Economic Theory-ML.Jingam
- 3) Business Economics-IC Dhingra
- 4) A Text Book of Economic Theory-Stumer and Hague
- 5) Modern Economic Theory-KK Dewit
- 6) A Text Book of Economics-Hanson

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-II

Module: 2B

Financial Accounting – II

Instruction: PPW 6(4+2)

No. of Credits: 4(3+1)

Marks: 100(70+30)

Unit – I

Rectification of Errors:

Types of errors – Rectification before and after preparation of final accounts – suspense account effect of errors on profit.

Computer Lab work: Rectification of errors using computers.

Unit – II

Consignment Accounts:

Consignment – Features – Terms used proforma invoice account sale – Delcredere commission – Accounting Treatment in the books of consignor and consignee valuation of consignment stock – normal and abnormal loss – invoice of goods at a price higher than cost price.

Unit – III

Joint venture Account:

Joint venture – Feature – 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.

Unit – IV

Depreciation:

Meaning of depreciation – causes – objects of providing for depreciation – factors affecting depreciation accounting treatment – Methods of providing depreciation straight line method – diminishing balance method.

Unit – V

Provisions and Reserves: Reserve Fund – Different types of provision and reserves.

Suggested Readings:

1. Financial Accounting – A Dynamic approach – Battacharya
2. Accountancy – S.P Jain of Narang KL
3. Accountancy – Tulsian – Tata McGraw-Hill

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (General)

Semester-II

Module: 3B

Business Organization and management-II

Instruction: PPW 5(4+1)

No. of Credits: 3(2+1)

Marks: 100(70+30)

Unit – I

Joint Stock company – registration:

Registration of Company – Capital subscription – commencement of Business – preparation of Documents – memorandum of Association – Articles of association – prospectus, statement in lieu of prospectus.

Lab work:

The students are expected to know preparation of memorandum of association – articles of association and prospectus – as a group of they are expected to prepare a model prospectus – the students are also expected to know formalities of registration of a company including documents.

Unit – II

Management:

Management – meaning management Vs Administration functions of management levels of managements – skills of management – leadership – leader Vs manager – traits of successful leaders – scientific management features – Foyals Principles of management.

Lab work:

The students are expected to prepare a note on the skills of managements – required to manage the organization of their choice. The students expected to study and present case studies of successful leaders in Business.

Unit – III

Planning:

Planning – meaning – significance – types of plans – decision making process.

Unit – IV

Organization:

Organization – meaning – features – the process of Organization – principles of Organization – Elements of Organization, Organization charts.

Lab work:

The students are expected to prepare Organization structure of a few Organizations and Based on this knowledge, they should prepare an Organization structure.

Unit – V

Delegation of Authority:

Delegation of authority – meanings – elements – principles – types –Difficulties in delegation – guidelines for making delegation effective.

Centralization – decentralization – meaning – differences between delegation and decentralization.

Lab work: The students are expected to know the functions of the employees at different position – they are also expected to prepare feasibility report/viability report to start a new business.

Suggested readings:

1. Govindarajan and Natarajan: principles of management prentice hall.
2. Bhushan Y K: Business organization and management, sultan Chand.
3. RK sharma and Shashi k.gupta industrial organization and management, kalyani.

Nagarjuna Government College, Nalgonda
Year: 2014-15
Course: B.Com (General)
Semester-II
Module: 4B
Fundamentals of Information Technology-II

Instruction: PPW 5(3+2)

No. of Credits: 3(2+1)

Marks: 100(70+30)

Unit – I

M.S Excel: Features of MS Excel – Spread/work sheet, work book, cell pointer, cell address etc. – parts of MS Excel window – saving, Opening and closing work book – insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – formatting – auto fill – formulas and its advantages.

Unit- II

M.S Excel: Reference – Relative, absolute and mixed – function: Meaning and advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros Meaning and advantages of macros, creation, editing and deletion of macros – data sorting filtering validation, consolidation, grouping, pivot table and pivot chart reports.

Unit- III

M.S Office II: MS[®]Access – data information, database, file record, fields – templates, advantages and limitation of MS Access – application of MS Access – parts of MS Access window – tables, forms, queries and reports – data validity checks (Theory with simple problems).

Unit- IV

M.S PowerPoint: Features, advantages and application of MS PowerPoint- parts of MS power Point window – Menus and Tool bars – creating presentations through auto content wizard, Templates Manually – slide show – saving opening and closing presentation – inserting, editing and deleting slides – types of slides – side views – formatting – insertion of objects and charts in slides – custom animation and transition.

Multimedia: Meaning, purpose, usage and application – images graphics, sounds and music – video presentation devices – multimedia on web.

Unit – V

Internet & E-Commerce: Service available on internet – WWW – ISP.

E-Commerce: Meaning advantages and limitations, applications of E Commerce – trading stocks online, ordering products/journals/books etc., online, travel and tourism services, employment placement and job market, internet banking, auction, online publishing, adverting – online payment system (including practical)

Lab work: MS-Excel, MS-Access, MS-PowerPoint, Internet and E-Commerce practical.

Suggested Readings:

1. Introduction to Information Technology :Raja Raman
2. Fundamentals of Computers :P.Mohan
3. Information Technology :Dennies P.Curtin
4. Fundamentals of Computers :V.Srinivas
5. E-Commerce ,E-Business :C.S Raidu
6. Fundamentals of Information Technology Dr.K .Kiran Kumar
7. Computer Applications in Business K.Mohan Kumar,S.Raj kumar
8. Understanding Computers:Morluy

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (Computer Applications)

Semester-II

Module: 5B

Fundamentals of "C" – II

Instruction: PPW 5(3+2)

No. of Credits:

Marks: 100(70+30)

Unit – I

Strings:

Introduction, Declaring and initializing string variables, Reading and writing strings, string handling functions, sample programs.

Unit – II

Built in functions:

Mathematical functions, String functions, character functions, Date functions, sample program.

Unit – III

User – Defined

Introduction, Need for user defined functions, elements of functions, return values and their types, functions declaration, function calls, Recursive functions, Sample program.

Unit – IV

Structures and Unions:

Introduction, Declaring Structures variables, Accessing structure members, functions and structures.

Unit – V

Arrays of Structures, Enumerated Data types, Unions, introduction to pointers passing parameters to functions, sample program.

Lab Practical: "C" functions, pointers related programs.

Books Recommended:

1. Computing fundamentals and C programming by Balaguruswamy, Tata MC Graw Hill publications.
2. Exploring C by Yashwant Kanetkar, BPB publications.
3. Mastering C by KR Venugopal, SR Prasad.
4. Let us C by Yashwant Kanetkar.

Nagarjuna Government College, Nalgonda

Year: 2014-15

Course: B.Com (Computer Applications)

Semester-II

Module: 1B

Business information systems – II

Instruction: PPW 5(4+1)

No. of Credits:

Marks: 100(70+30)

Unit – I

Group Decisions - Decisions in Business Area: Accounting, Finance, Marketing, Human Resources Management, Production and Design.

Unit – II

System Development – Early methods, System Development life cycle, prototyping JAD & RAD, Object Oriented and event driven development.

Unit – III

Organizing information system – MIS Role, centralization and Decentralization, client – server solution.

Unit – IV

Organization Business and System – increasing sales and reducing costs.

Unit – V

Mobile Commerce, Global Economy, Analysis of DOT.com failures information. Management and Society Education and Training, Social Interactions.

Lab practical: Tally/Focus/Wings, MS Excel, MS Access.

Books Recommended:

Gerald Vs post David L.Anderson – Management Information System – Solving Business Problems with information Technology, Mc. Graw Hill, 1997.

GENERAL ELECTIVE
ENTREPRENEURSHIP DEVELOPMENT

COURSE INPUTS

- UNIT I** Introduction: The entrepreneur : Definition : Emergence of entrepreneurial class: Theories of entrepreneurship ; Role of Socio-economic environment : characteristics of entrepreneur: Leadership : Risk taking : Decision-making and business planning.
- UNIT II** Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries: Role in export promotion and import substitution.
- UNIT III** Entrepreneurial Behavior: Innovation and entrepreneur : Entrepreneurial behavior and Psycho-Theories. Social responsibility.
- UNIT IV** Entrepreneurial Development Programmes (EDP): EDP, their role relevance and achievements: Role of Government in organizing EDPs:
- UNIT V** Promotion of a Venture : Opportunities analysis: External environmental analysis-economic. Social and technological : Competitive factors: Legal requirements for establishment of new unit and raising of funds : Venture capital sources and documentation required.

Suggested Readings

1. Tandon B. C: Environment and Entrepreneur : Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabucks: John Wiley and sons, New York.
3. Srivastava S.B. A Practical Guide to Industrial Entrepreneurs: Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra : Project Preparation, Appraisal, Implementation: Tata McGraw Hill, New Delhi.

DEPARTMENT OF COMMERCE
GENERAL ELECTIVE
INCOME TAX

PPW:

Credits

Marks

Unit – I

Income Tax: Basic concepts – Agricultural income capital and revenue – Residential status – Incidence of Tax Incomes exempted from Tax (Theory Only)

Unit – II

Income from salaries (simple problems)

Unit – III

1. Income from house property
2. Depreciation – profits and gains at business and profession (simple problems)

Unit – IV

1. Capital gains
2. Income from other sources (simple problems)

Unit – V

1. Deductions from gross total income
2. Set off and carry forward of losses
3. Computation of total income and tax liability (simple problems)
4. Assessment procedure – Returns of income

Suggested Readings:

1. Direct Taxes – Law & Practice – Vinod K. Singhanian, Dr. Kapil Singana – Taxman's.
2. Direct Taxes – Law Practice – Girish Ahuja, Dr. Ravi Gupta-Bharath's
3. Income Tax – Law & Practice – Gour & Narang – Kalyani Publishers
4. Income Tax – Tata Mcgrew hill
5. Income Tax – Law & Practice Vs Datey – Taxman's
6. Income Tax – Law & Practice – N. Hariharan – Tata.

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