



GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (A)
VISAKHAPATNAM
COURSE STRUCTURE
W.e.f AY 2023-24

Program Structure for B. Com Honors (Commerce) (Major)
(Revised CBCS Curriculum 2023-24) For I And II Semester

Sl.No	Sem	Name of the Course	Hour/ Week	Credits	Marks	
					Internal	External
PART - A						
1	I	English	4	3	40	60
2	I	Telugu/Hindi/Sanskrit	4	3	40	60
3	I	Skill Enhancement Course (any Two) 1. Entrepreneurship Development 2. Leadership Skills 3. Analytical Skills 4. Communication Skills	2+2	2+2	-	50+50
4	I	Multi-Disciplinary Course (Any One) 1. Introduction to Social Work 2. Principles of Psychology 3. Indian History 4. Principles of Biological Sciences 5. Principles of Chemical Sciences 6. Principles of Physical Sciences	2	2	-	50
PART - B						
5	I	Fundamentals of Commerce (Gen &CA)	4	4	40	60
6	I	Business Organization (Gen &CA)	4	4	40	60
		Total	22	20	160	390



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Programme: B.Com. Honours General (Major)

II Semester

Sl. No	Sem	Course	Name of the Course	Hours /Week	Credits	Marks	
						Internal	External
PART - A							
1	II		English	4	3	40	60
2	II		Telugu/Hindi/Sanskrit	4	3	40	60
3	II		Skill Enhancement Course 1. Business Writing 2. Marketing Skills	2+2	2+2		50+50
PART - B							
4	II	2A	Financial Accounting	4	4	40	60
5	II	2B	Business Management	4	4	40	60
6	II	Minor	Principles & Practice of Life Insurance. Telugu (Adhunik Kavitha Parichayam) Sanskrit (EPICS – Selection Ramayana & Mahabharata)	4	4	40	60
			Total	24	22	200	400



**GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE & PG COURSES
(AUTONOMOUS) VISAKHAPATNAM**

I YEAR B.COM – SEMESTER I – (GENERAL)

SKILL ENHANCEMENT COURSES

COURSE 1: ENTREPRENEURSHIP DEVELOPMENT

Learning Outcomes:

- After successful completion of the course the student will be able to;
- Understand the concept of Entrepreneurship, its applications and scope.
 - Know various types of financial institutions that help the business at Central, State and Local Level
 - Understand Central and State Government policies, Aware of various tax incentives, concessions

Syllabus:

Unit-I: Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics - Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start- ups.

Unit-II: Idea Generation and Project Formulation: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for Generating Ideas – Preparation of Project Report - Contents; Guidelines for Report preparation – Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI,– State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

Reference Books:

- Arya Kumar, Entrepreneurship, Pearson, Delhi
- Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
- Sangeetha Sharma, Entrepreneurship Development, PHI Learning
- Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi

Suggested Co-Curricular Activities:

- Group Discussion
- Debate
- Seminar
- Visit to an SSI and preparing of an outline Report
- Invited Lecture by a Bank Employee on the Bank Support to a Start Up



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I YEAR B.COM – SEMESTER I – (GENERAL)

SKILL ENHANCEMENT COURSES

COURSE 2: ANALYTICAL SKILLS

Learning Outcomes:

- After successful completion of the course the student will be able to;
- Understand the basic concepts of arithmetic ability, quantitative ability, logical reasoning, business computations and data interpretation and obtain the associated skills.
 - Acquire competency in the use of verbal reasoning.
 - Apply the skills and competencies acquired in the related areas
 - Solve problems pertaining to quantitative ability, logical reasoning and verbal ability inside and outside the campus.

Syllabus:

Unit-I: Introduction to social work and concepts related to social work: Algebraic operations BODMAS, Fractions, Divisibility Rules, LCM & GCD (HCF), Number Series, Coding & Decoding, Blood Relationships, Clocks, Calendars.

Unit-II: Methods of Working with Individuals and Groups Averages, Ratio and proportion, Problems on ages, Time-distance-speed, Percentages, Profit & loss, Partnership, simple compound interest.

Unit-III: Working with Communities and Field Work in social work: Tabulation, Bar Graphs, Pie Charts, Line Graphs, Venn diagrams.

Reference Books:

- Analytical skills by Showick Thorpe, published by S.Chand And Company Limited, Ramnagar, New Delhi-110055
- Quantitative Aptitude and Reasoning by R V Praveen, PHI publishers.

Suggested Co-Curricular Activities:

- Surprise tests
- Viva-Voice
- Problem solving
- Group discussion.



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- Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi

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I YEAR B.COM – SEMESTER I – (GENERAL)

MULTI DISCIPLINARY COURSES

COURSE 1 : INTRODUCTION TO SOCIAL WORK

Learning Outcomes:

- Understand the basic concepts relating to social work practice, values, principles of social work and social problems in India

Syllabus:

Unit-I: Introduction to social work and concepts related to social work: Introduction to Social Work- Definition- Scope- objectives - Functions- social service, social welfare services, social reform, major social problems in India; Social work philosophy, values, objectives, principles, methods and fields of social work.

Unit-II: Methods of Working with Individuals and Groups: Social case work –Definition-scope and importance of social case work, principles and process of social case work -Tools and techniques in social case work - Counselling skills. Social Group Work- Definition-scope- the need for social group work - Group work – Group work processes – Principles of Group Work – Stages of Group Work – Facilitation skills and techniques

Unit-III: Working with Communities and Field Work in social work: Community – definition - characteristics- types- community organisation as a method of social work-definition-objectives-principles-phases of community organization- concepts of community development community participation and community empowerment – Field work in social work – Nature, Objectives and types of field work – Importance of field work supervision.

Reference Books:

- Chowdhary, Paul. D. (1992). Introduction to Social Work. New Delhi: Atma Ram and Sons.
- Friedlander W.A. (1955). Introduction to social welfare, New York, Prentice Hall.
- Government of India, (1987). Encyclopedia of Social Work in India (Set of 4 Volumes). New Delhi, Publications Division, Ministry of Information and Broadcasting.

Suggested Co-Curricular Activities:

- Invited lectures/Training by local experts
- Visit to a community
- Assignments, Quiz etc.



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I YEAR B.COM – SEMESTER I – (GENERAL)

COURSE 1: FUNDAMENTALS OF COMMERCE (MAJOR)

Learning Outcomes:

- At the end of the course, the student will be able to Identify the role of commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles.

Syllabus:

Unit-I: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role of Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit-II: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets – Perfect Competition – Characteristics– Equilibrium Price, Marginal Utility.

Unit-III: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit IV: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax – Objectives of Tax - Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design – Word Press Basics, Developing a simple website, Digital Marketing – Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E- Mail Marketing, Data Analytics – Prediction of customer behavior, customized suggestion.

Reference Books:

- S.P.Jain & K.L.Narang, Accountancy – Kalyani Publishers.
- R.L.Gupta & V.K.Gupta, Principles and Practice of Accounting, Sultan Chand
- Business Economics - S.Sankaran, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Dr.Vinod K.Singhania: Direct Taxes–Law and Practice, Taxmann Publications



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I YEAR B.COM – SEMESTER I – (GENERAL)

COURSE 2: BUSINESS ORGANIZATION (MAJOR)

Learning Outcomes:

- After completing this course student will have: Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with the irrelevance and to identify the appropriate types and functioning of Business Organization for solving different problems.

Syllabus:

Unit-I: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities, Meaning, Characteristics, Importance and Objectives of Business Organization. Difference between Industry & Commerce and business & Profession, Modern Business, and their characteristics.

Unit-II: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization – Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit-III: Plant Location & Layout: Meaning and Importance, Factors affecting Plant Location. Plant Layout – Meaning, Objectives, Importance, Types Of Layout. Factors affecting layout, Size of Business Unit – Criteria for measuring the size and factors affecting the size. Optimum size and factors determining the Optimum Size.

Unit IV: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of business combination, Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & De-Merits, Difference between Rationalization & Nationalization.

Unit 5: Computer Essentials: Milestones of computer evolution – Compute, Block Diagram, Generations of computer. Internet Basics – Internet History, Internet Service Providers, Types of networks, IP, Domain Name Services, Applications. Ethical and Social Implications – Network and security Concepts – Information Assurance Fundamentals, Cryptography – Symmetric & Asymmetric, Malware, Firewalls, Fraud Techniques, Privacy & Data Protection.

Reference Books:

- Gupta C.B, “Business Organisation”, Mayur Publication, (2014).
- Singh B.P, Chhabra T.N, “An Introduction to Business Organization & Management”, Kitab Mahal (2014).



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I YEAR B.COM – SEMESTER II – (GENERAL)

SKILL ENHANCEMENT COURSES

COURSE 1: MARKETING SKILLS

Learning Outcomes:

- Formulate a marketing plan that will meet the needs or goals of a business or organization and Conduct market research to provide information needed to make marketing decisions.
- Understand different strategies for effective design of Marketing Mix;
- Know the Sales Skills including effective personal selling skills;

Syllabus:

Unit-I: Introduction To Marketing: Core Marketing Concepts–Company Orientation towards the Market place –The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information ;Market Segmentation, Targeting & Positioning Strategies – Determinants of Consumer Behaviour.

Unit-II: Marketing Mix: Elements of Marketing Mix-Product, Price, Promotion and Place,7P's of Service Marketing Mix;

- **Product:** Classification of Products - Product Life Cycle - New Product Development – Branding Decisions;
- **Price:** Pricing Strategies: Understanding Pricing – Steps in setting the Price –Price Adapting Policies, and Initiating and Responding to Price Changes
- **Promotion:** Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing;
- **Place:** Marketing Channels: Channel Functions and Flows, Channel Management Decisions.

Unit-III: Nature & Role of Selling: Importance of Selling, Nature and Role of Selling: Importance of Selling– Role in the Context of Organization; Attributes of a Good Sales person: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self - Worth, Knowledge - product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification – the Presentation and Demonstration – Dealing with Objections– Negotiations – Closing the Sale - follow up.

Reference Books:

- Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha,
- Marketing Management - A South Asian Perspective, Pearson Education.
- Agarwal,P.K., Marketing Management – An Indian perspective, Pragati Prakasam



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I YEAR B.COM – SEMESTER II – (GENERAL)

SKILL ENHANCEMENT COURSES

COURSE 2: STOCK MARKET OPERATIONS

Learning Outcomes:

- This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

Syllabus:

Unit-I: Markets: Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries – Role of Primary Market – New Issues Market – IPO's – Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and Regulatory framework– SEBI–Listing conditions–Secondary Market Intermediaries

Unit-II: Stock Exchanges: BSE, NSE & MCX– Different Trading Systems– DEMAT- Different types of Settlements – De-mat Settlement – Physical settlement - Pay - in and Pay - out – Bad Delivery, Short delivery – Auction – Market types, Order types and Books.

Unit-III: Stock Market Indices: Meaning, Purpose, and Construction in developing Index – Methods Stock Market Indices in India – Script selection criteria for BSE Sensex and NSES & P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

Reference Books:

- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt.Ltd.
- Prasanna Chandra, Investment Analysis and Portfolio management, Tata Mc Graw Hill, 3rd Edn., 2008.
- V.A.Avadhani,Investment and Securities Market in India, Himalaya Publishing House.
- Sanjeev Agarwal,A Guide to Indian Capital Market, Bharat Publishers.
- Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

Suggested Co-Curricular Activities:

- Detailed Group / Individual presentations on current year IPOs.
- Demonstration of Stock Trading (Simulation).
- Practical sessions on stock market operations.



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I YEAR B.COM – SEMESTER II – (GENERAL)

COURSE 1: FINANCIAL ACCOUNTING (MAJOR)

Learning Outcomes:

- At the end of the course, the student will be able to Identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organization.

Syllabus:

Unit-I: Introduction: Need for accounting – definitions, objectives, functions - book keeping and accounting - advantages and limitations – accounting concepts and conventions - double entry book keeping – journal – posting to ledger - preparation of subsidiary books including cash book.

Unit-II: Final Accounts: Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

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

Unit-IV: Consignment Accounts: Consignment-Features-Proforma 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–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems)

Reference Books:

- S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
- R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
- T.S.Reddy and A.Murthy-Financial Accounting, Margham Publications.
- Ranganathan Gand Venkataramana, Financial Accounting, S.Chand Publications.
- Tulsan, Accountancy-I-Tata McGraw Hill Co
- V.K. Goyal, Financial Accounting Excel Books
- T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
- Arulanandam, Advanced Accountancy, Himalaya Publishers



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I YEAR B.COM – SEMESTER II – (GENERAL)

COURSE 2: BUSINESS MANAGEMENT (MAJOR)

Learning Outcomes:

- At the end of the course, the student will be able to Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems.

Syllabus:

Unit-I: Management: Definition & Meaning of Management - Henry Fayol Principles of Management and F.W. Taylor's Scientific Management - Functions of Management - Levels of Management.

Unit-II: Planning: Planning Nature, importance, Process of Planning and Types of Planning. Decision making–Process and Types

Unit-III: Organizing: Organizing– Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure –line, line & staff and functional.

Unit-IV: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership Styles.

Unit-V: Controlling: Nature, importance, and Problems – effective coordination. Basic Control Process and Control techniques.

Reference Books:

- Dinkar Pagare, Principles of management, Sultan Chand & Sons, NewDelhi,2003.
- C.B. Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
- Koontz ,O' Donell, Weirich, Essentials of management ,Tata McGraw-Hill Publishing Company, New Delhi 5th Edition(1998)