



# **SRI VENKATESWARA UNIVERSITY : TIRUPATI**

## **PROGRAMME: THREE-YEAR B Com**

(Computer Applications)

### **Domain Subject: Commerce**

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

### **I Year B Com (CA), Semester – I**

#### **Course 1A: Fundamentals of Accounting**

#### **Learning Outcomes:**

At the end of the course, the student will 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.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

#### **Syllabus:**

##### **Unit-I – Introduction**

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions –GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**Unit-II: Subsidiary Books:**

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

**Unit-III: Trial Balance and Rectification of Errors:**

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including 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 Favourable and Unfavourable Balance (including Problems).

**Unit -V: Final Accounts:**

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

**References:**

1. RanganathamG and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

### **Suggested Co-Curricular Activities:**

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

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## **PROGRAMME: THREE YEAR B COM**

(Computer Applications)

### **Domain Subject: Commerce**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

I Year B Com (CA), Semester – I

### **Course 1B: Business Organization and Management**

#### **Learning Outcomes:**

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

#### **Syllabus:**

**Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce:** Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

**Unit –II– Forms of Business Organizations:** Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

**Unit-III -Company Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

**Unit-IV- Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

**Unit-V-Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation

**Reference Books:**

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

**Suggested Co-Curricular Activities:**

- \* Book Reading
- \* Student Seminars, Debates
- \* Quiz Programmes
- \* Assignments

**SRI VENKATESWARA UNIVERSITY**  
**B.Com. COMPUTER APPLICATION**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**Course - 2A: FINANCIAL ACCOUNTING**

( Common to B.Com (General/Computer Applications/Taxation)

**Learning Outcomes:**

At the end of the course the student will able to;

- ▶ Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- ▶ Analyze the accounting process and preparation of accounts in consignment and joint venture.
- ▶ Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- ▶ Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- ▶ Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

**SYLLABUS**

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

**Unit-II: Provisions and Reserves:** Meaning — Provision vs. Reserve — Preparation of Bad Debts Account — Provision for Bad and Doubtful Debts — Provision for Discount on Debtors — Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

**Unit-III: Insurance claims:** Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (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 Wne Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

**SRI VENKATESWARA UNIVERSITY**  
**B.Com. COMPUTER APPLICATION**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**Course - 2B: BUSINESS ECONOMICS**

( Common to B.Com (General/Computer Applications/Taxation)

**Learning Outcomes:**

At the end of the course, the student will be able to;

- ▶ Describe the nature of economics in dealing with the issues of scarcity of resources.
- ▶ Analyze supply and demand analysis and its impact on consumer behaviour.
- ▶ Evaluate the factors, such as production and costs affecting firms behaviour.
- ▶ Recognize market failure and the role of government in dealing with those failures. ▶ Use economic analysis to evaluate controversial issues and policies.
- ▶ Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

**Syllabus**

**Unit-I: Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

**Unit-II: Demand Analysis:** Meaning and Definition of Demand — Determinants to Demand

—Demand Function -Law of Demand — Demand Curve — Exceptions to Law of Demand - Elasticity of Demand — Measurements of Price Elasticity of Demand

**Unit — III: Production, Cost and Revenue Analysis:** Concept of Production Function — Law of Variable Proportion -Law of Returns to Scale – Break Even Analysis -Advantages..

**Unit-IV: Market Structure:** Concept of Market — Classification of Markets -Perfect Competition — Characteristics—Equilibrium Price -Monopoly —Characteristics —Equilibrium Under Monopoly.

**Unit-V: National Income:** Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

# **SRI VENKATESWARA UNIVERSITY : TIRUPATI**

## **B.COM. (Gen./ TAXATION / CA) SYLLABUS III SEMESTER**

**(Under CBCS W.E.F. 2021-22)**

### **COURSE 3A: ADVANCED ACCOUNTING**

#### **Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

#### **SYLLABUS**

**Unit-I : Self Balancing System:** Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (including Problems).

**Unit-II : Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit-III: Accounting for Non Profit Organisations:** Non Profit Entities - Meaning - Features of Non-Profit Entities – Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit-IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

**Unit-V: Partnership Accounts-II:** Dissolution of a Partnership Firm – Insolvency of one or more Partners (including problems).

**References:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

**SRI VENKATESWARA UNIVERSITY**

**B.COM. (Gen./ TAXATION / CA) SYLLABUS**

**III SEMESTER**

**(Under CBCS W.E.F.2021-22**

**Course 3B: Business Statistics**

**Learning Outcomes:**

At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

**Syllabus:**

**Unit 1: Introduction to Statistics:** Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

**Unit 2: Measures of Central Tendency:** Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

**Unit 3: Measures of Dispersion and Skewness:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation Karl Pearson's, Bowley's Co-efficient of Skewness. (including problems)

**Unit 4: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error - Spearman's Rank-Correlation (including problems)

**Unit 5: Index Numbers:** Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Paache, Bowley and Fisher's Ideal index- Time reversal and Factor reversals tests- Cost of Living Index (including problems)

# **SRI VENKATESWARA UNIVERSITY**

## **CBCS – UG SYLLABUS**

(w.e.f. 2021-22)

### **B.COM (COMPUTER APPLICATIONS)**

#### **IV Semester**

#### **Structure of B.Com (Computer Applications) Programme under Revised CBCS**

Sl. No	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/Week	Credits	Marks	
					Mid Sem	Sem End
1.	4A	Corporate Accounting	5	4	25	75
2.	4B	Cost and Management Accounting	5	4	25	75
3.	4C	Income Tax	5	4	25	75
4.	4D	Business Laws	5	4	25	75
5.	4E	Object Oriented Programming with Java	3	4	25	75
6.		Object Oriented Programming with Java Practical	2	1	0	50
7.	4F	Data Base Management System	3	4	25	75
		Data Base Management System Practical	2	1	0	50
<b>Total</b>			<b>30</b>	<b>26</b>	<b>150</b>	<b>550</b>

# **SRI VENKATESWARA UNIVERSITY**

**CBCS – UG SYLLABUS**

**(w.e.f. 2021-22)**

**B.COM (COMPUTER APPLICATIONS)**

**IV Semester**

**Course 4A: Corporate Accounting**

## **Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

## **SYLLABUS:**

### **Unit-I:**

**Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

### **Unit-II:**

**Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

### **Unit-III:**

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

#### **Unit –IV:**

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

#### **UNIT – V:**

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

#### **Reference Books:**

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

#### **Suggested Co-Curricular Activities:**

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

# **SRI VENKATESWARA UNIVERSITY**

## **CBCS – UG SYLLABUS**

(w.e.f. 2021-22)

### **B.COM (COMPUTER APPLICATIONS)**

#### **IV Semester**

#### **Course 4B: Cost and Management Accounting**

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

#### **SYLLABUS:**

##### **UNIT-I: Introduction:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

##### **UNIT-II: Material and Labour Cost:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

##### **UNIT-III: Job Costing and Batch Costing:**

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

#### **UNIT-IV: Financial Statement Analysis and Interpretation:**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

#### **UNIT-V: Marginal Costing:**

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

#### **References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

#### **Suggested Co-Curricular Activities:**

- ◆ Debate on methods of payments of wages
- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted by them
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

# **SRI VENKATESWARA UNIVERSITY**

**CBCS – UG SYLLABUS**

**(w.e.f. 2021-22)**

**B.COM (COMPUTER APPLICATIONS)**

**IV Semester**

**Course 4C:Income Tax**

## **Learning Outcomes:**

At the end of the course, the student will be able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complications and structure.
- Prepare and File IT returns of individual at his own.

## **Syllabus:**

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Reference Books:**

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**Suggested Co-Curricular Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

## B.Com (COMPUTER APPLICATIONS)

### SEMESTER V

Sl. No.	Course	Name of the Subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DSC 1 E	5.1 Cost Accounting	100	25	75	5	4
2.	DSC 2 E	5.2 Goods and Services Tax – Fundamentals	100	25	75	5	4
3.	DSC 3 E	5.3 Advanced Corporate Accounting	100	25	75	5	4
4.	Elective – DSC 1F/Inter-disp.	<b>1. E-Commerce</b> 5.4. e-Commerce	100	25	75	4	4
5.	Elective – DSC 2F/Inter-disp.	5.5. Business Networks	100	25	75	4	4
		Practical (5.4 =50marks)	50	-	50	2	2
		Practical (5.5 =50marks)	50	-	50	2	2
		5.6. Project Management	100	25	75	5	4
<b>2. Computer Applications</b> 5.4. Data Base Management System 5.5 Web Technology Practical (5.4 =50marks) Practical (5.5 =50marks) 5.6. Project Management							
<b>TOTAL</b>			<b>700</b>	<b>150</b>	<b>550</b>	<b>32</b>	<b>28</b>

*Note 1 : Practical Examination in each Paper of Elective 1 and 2 for 50 marks.*

2. A candidate has to select **One Stream of Elective only.**

## **DSC - 1E 5.1 - COST ACCOUNTING**

**Unit-I: Introduction:** Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

**Unit-II: Elements of Cost:** Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

**Unit-III: Labour Cost :** Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

**Unit-IV: Contract Costing :** Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

**Unit V : Costing Techniques – Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)**

### **References:**

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

## **DSC: 2E: 5.2 - GOODS & SERVICE TAX FUNDAMENTALS**

**Unit I:** Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

**Unit II:** GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – BagchiPoddar – Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

**Unit-III:** Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

**Unit-IV:** Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

**Unit-V:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

### **References:**

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

## **DSC: 3E: 5.3 - ADVANCED CORPORATE ACCOUNTING**

**Unit I : Accounting standards** – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

**Unit II – Amalgamation** : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

**Unit III – Internal Reconstruction** - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

**Unit IV : Liquidation** : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator’s statement of account – calculation of liquidator’s remuneration (Simple problems)

**Unit V : Holding companies** : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

### **REFERENCES:**

1. Advanced accounting – SP Jaian & K.L. Narang
2. Corporate accountancy – S.N. Maheshwari
3. Advanced accounting Vol.1 hanif & mukherjee – MC Grawhill
4. Advanced accounting Vol.2 hanif & mukherjee – MC Grawhill
5. Advanced accounting - T.S.Reddy & A. Murthy – Margam publications Chennai.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

**TABLE-6: B.COM (CA)- SEMESTER – VI – W.E.F. 2017-18**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.1 Advanced Cost Accounting	100	25	75	6	4
2.	DSC 2 G	6.2 Auditing	100	25	75	6	4
3.	DSC 3 G	6.3 Management Accounting	100	25	75	6	4
4.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	<b>Cluster Electives</b>					
		<b>I. A e-Commerce</b>	100	25	75	5	4
		6.4 e-Payments System Practical's	50		50	2	2
		6.5 Tally Practical's	100	25	75	5	4
		6.6 Project Work: Real time student project may be submitted	50		50	2	2
		6.6 Project Work: Real time student project may be submitted	100		100	5	4
5.	Elective-DSC 2 H/Inter-disp./Gen. Elec.						
6.	Elective-DSC 3 H/Inter-disp./Gen. Elec.	<b>2. Computer Applications</b>					
		6.4 e-Commerce Applications					
		6.5 Tally Practical's (50+50)					
		6.6 Project work : Working on the application of Tally package in organisations/ Internship/ Projects in e-commerce companies on the Design and creation of websites					
<b>Total</b>			700			37	28
<b>Grand Total</b>							

**NOTE\* OPT ONE ELECTIVE FROM THE ABOVE ELECTIVES AND THAT SHOULD BE RELEVANT TO THE ELECTIVE IN THE V SEMESTER I.E. IF TAKEN FIRST ELECTIVE IN V SEMESTER IN VI SEMESTER ALSO SHOULD SELECT FIRST ELECTIVE VISE VERSA**

**NOTE:# PROJECT WORK EVALUATED BY THE COMMERCE EXTERNAL EXAMINER**

**TALLY PRACTICAL'S SHOULD BE EVALUATED BY THE COMMERCE EXTERNAL EXAMINER**

## **DSC 1 G 6.1 ADVANCED COST ACCOUNTING**

**Unit-I: Preparation of Reconciliation statement :** Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

**Unit-II: Process Costing :** Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss and abnormal gain (including problems)

**Unit-III: Operating Costing :** meaning and the various types of operating costing businesses i.e. Transport costing Problems with Transport Costing only, relating to – operating Cost per kilo meter and passenger Kilo meter.

**Unit-IV: Standard Costing -** meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

**Unit-V: Budget Costing :** Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of fixed budget and flexible budget only.

### **REFERENCES:**

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.
9. Cost Accounting problems – Khanna Ahuja Pandey

## DSC 3G 6.3 MANAGEMENT ACCOUNTING

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting – Scope and limitations of management accounting - Functions of Management Accounting and its importance (Theory only)

**Unit–II: Financial statement analysis** - Financial Statement analysis and interpretation Comparative statements – Common size analysis and trend analysis (including problems).

**Unit–III: Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, turnover or activity and solvency ratios (including problems).

**Unit–IV: Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

**Unit–V: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

### References:

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi
3. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
4. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
6. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
9. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

## **CLUSTER ELECTIVE 1 A – E COMMERCE**

### **DSC H 6.5 TALLY**

**Unit-I:** Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

**Unit II:** Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

**Unit-III:** GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

**Unit-IV:** TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

**Unit-V:** Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

**REFERENCE BOOKS:** 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics made simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

## **B.COM. (CA) DEGREE COURSE – III YEAR**

### **SEMESTER – VI – PROJECT WORK**

**Marks: Project work–70+Viva-voce-30 marks**

#### **Objectives**

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

#### **Internship**

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

#### **Project Work Guidelines**

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31<sup>st</sup> March of the year.