**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

**Programme: B.Com. Computer Applications (Major)**

**w.e.f. AY 2023-24**

**COURSE STRUCTURE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Year** | **Semester** | **Course** | **Title of the Course** | **No. of Hrs**  **/Week** | **No. of Credits** |
| **I** | **I** | 1 | Fundamentals of Accounting | 4 | 4 |
| 2 | Business Organisation | 4 | 4 |
| **II** | 3 | Financial Accounting | 3 | 3 |
| Financial Accounting Practical Course | 2 | 1 |
| 4 | Office Automation Tools | 3 | 3 |
| Office Automation Tools Practical Course | 2 | 1 |
| **II** | **III** | 5 | Advanced Accounting | 3 | 3 |
| Advanced Accounting Practical Course | 2 | 1 |
| 6 | Income Tax | 3 | 3 |
| Income Tax Practical Course | 2 | 1 |
| 7 | E Commerce & Web designing | 3 | 3 |
| E Commerce & Web designing Practical Course | 2 | 1 |
| 8 | Digital Marketing | 3 | 3 |
| Digital Marketing Practical Course | 2 | 1 |
| **IV** | 9 | Corporate Accounting | 3 | 3 |
| Corporate Accounting Practical Course | 2 | 1 |
| 10 | Cost & Management Accounting | 3 | 3 |
| Cost & Management Accounting Practical Course | 2 | 1 |
| 11 | DBMS with Oracle | 3 | 3 |
| DBMS with Oracle Practical Course | 2 | 1 |
| **III** | **V** | 12 | Advertisement Corporate Accounting (OR) Advertisement and Media Planning | 3 | 3 |
| Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course | 2 | 1 |
| **Year** | **Semester** | **Course** | **Title of the Course** | **No. of Hrs**  **/Week** | **No. of Credits** |
|  |  | 13 | Stock Markets (OR) GST Procedures and Practices | 3 | 3 |
| Stock Markets (OR) GST Procedures and Practices Practical Course | 2 | 1 |
| 14 | Business Analytics (OR) Cyber Security | 3 | 3 |
| Business Analytics (OR) Cyber Security Practical Course | 2 | 1 |
| 15 | Mobile Applications Development (OR) Block Chain Technology | 3 | 3 |
| Mobile Applications Development (OR) Block Chain Technology Practical Course | 2 | 1 |
| **VI** | Semester Internship/Apprenticeship with 12 Credits | |  |  |
| **IV** | **VII** |  | Courses will be available in due course of time |  |  |
| **VIII** |  | Courses will be available in due course of time |  |  |

**SEMESTER-I**

**COURSE 1: FUNDAMENTALS OF ACCOUNTING**

# Theory Credits: 4 4 hrs/week

**Learning Objectives**:

The objective of this paper is to help students to acquire conceptual knowledge of thefinancial accounting and to impart skills for recording various kinds of business transactions.

**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 organizations.

**Unit 1: Introduction:** Definition and Objectives Accounting. Branches of Accounting –

Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions –

GAAP - Accounting Cycle. Taxation – Income tax, Corporate Taxation, GST, Customs & Exercise.

**Unit 2: Book Keeping:** Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**Unit 3:** S**ubsidiary Books and Trial Balance:** Types of Subsidiary Books - Cash Book, Threecolumn Cash Book- Petty Cash Book - Preparation of Trial balance (including Problems).

**Unit 4: Final Accounts:** Preparation of Final Accounts: Trading Account, Profit and Loss Account and Balance sheet.

**Unit 5: Computerized Accounting Systems (**Tally.ERP 9**):** Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Selecting and shutting a Company; Backup, and Restore data of a Company.

**Activities:**

* Assignment on GAAP.
* Group Activates on Problem solving.
* Collect and examine the balance sheets of business organizations to study how these are prepared.
* Prepare financial statements manually and using Tally
* Students are asked to create and setting up of company in Tally.
* Preparation of trail balance, Profit and Loss account and Balance sheet using Tally.

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan
3. Chand 3. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
4. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill
9. Arulanandam, Advanced Accountancy, Himalaya Publishers
10. S.N.Maheshwari & V.L. Maheswari, Advanced Accountancy, Vikas Publishers.