

From
A.BABU RAO,
Lecturer in Commerce & Chairman-BOS (UG), VSU,
PRR & VS Government Degree College,
Vidavaluru.

To
The Registrar,
V.S.University,
Nellore -524003.

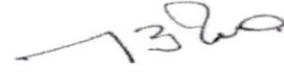
Sir,

Sub. : VSU, Nellore-BOS Commerce Submission of revised syllabus for B.COM General Honours(Major) (U.G)-Reg.

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Under the subject Cited the B.O.S of Commerce (U.G) hand met on 27-08-2023 at 10 AM in Online to revise the syllabus for B.COM General Honours(Major)for the Academic Year 2023-2024. I am here with submitting the syllabus for B.COM General Honours(Major)after the discussion of the BOS by online, confirming the Rules and Regulations laid down by the A.P.S.C.H.E . The Revised Syllabus along with Model Papers and signatures of B.O.S members, are Enclosed here with for the circulation among the colleges under the jurisdiction of V.S.U Nellore

Thanking you,



(A. BABU RAO)
(Chairman-B.O.S)

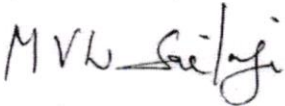
Members



(K.Srinivasulu)



(G.Ramanaiah)



(M.V.L.Sailaja)

Name of the College

PRR & VS GDC, Vidavalur

J.B. College, Kavali

S.K.R. GDC, Gudur.



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

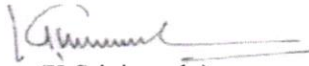
Programme: B.Com. General Honours (Major)

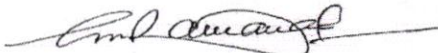
w.e.f. AY 2023-24


COURSE STRUCTURE

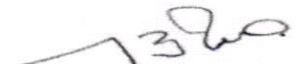
Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	Internship			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	SEC			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4
	20	Tally with GST (OR) Investment Management	4	4

Semester-VIII	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4


(K. Srinivasulu)


(G. Ramanaiah)


(M.V.L. Sailaja)


(A. BABU RAO)
(Chairman-B.O.S)

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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 organizations.

Unit-I: Introduction:- Definitions-Need for Accounting -classification of accounts-book keeping and accounting advantages and limitations - double entry book keeping - Journal - Posting to Ledger.

UNIT-II: Subsidiary Books:

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

UNIT-III: Trial Balance And Rectification Of Errors:

Preparation of Trial balance(Problems)-Rectification of Errors - Meaning - Types of Errors(Theory Only)

UNIT-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement – With Favorable Balance(including Problems).

Unit-V: Final Accounts: Preparation of Trading account, Profit & loss account and Balance Sheet without Adjustments (including Problems).

Activities:

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.