

SRI VENKATESWARA UNIVERSITY : TIRUPATI
CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE
(w.e.f. 2020-21 Admitted Batch)
PROGRAMME: Three-Year B.Com (Computer Applications)

Domain Subject: Commerce (Computer Applications)
(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

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

Sl. No	Code	Sem	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		I	1A	Fundamentals of Accounting	5	4	25	75
2		I	1B	Business Organization and Management	5	4	25	75

Course1A: 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 booksof 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 ofbalance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for businessorganisations.

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 andjudge 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.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

Three-Year BCom (General)

**Revised Syllabus under CBCS
(with effect from the Academic Year 2020-21)**

Domain Subject: Commerce

Sl. No	Sem	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	I	1A	Fundamentals of Accounting (Gen.)	5	4	25	75
2	I	1B	Business Organization and Management (Gen.)	5	4	25	75
3	I	1C	Business Environment (Gen)	5	4	25	75

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.

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 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.

Course 1C: Business Environment

Learning Outcomes:

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

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.

Course - 2B: BUSINESS ECONOMICS

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

Learning Outcomes:

At the end of the course, the student will 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

SRI VENKATESWARA UNIVERSITY

B.Com GENERAL

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.

Course – 2B: Business Economics

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

Learning Outcomes:

At the end of the course, the student will 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.

Course – 2C: BANKING THEORY AND PRACTICE

Learning Outcomes:

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

SRI VENKATESWARA UNIVERSITY : TIRUPATI
B.COM. (Computer Application) 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

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.

III SEMESTER General
(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

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.

Course 3C:Marketing

Learning Outcomes:

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

- **Develop an idea about marketing and marketing environment**
- **Understand the consumer behaviour and market segmentation process**
- **Comprehend the product life cycle and product line decisions**
- **Know the process of packaging and labeling to attract the customers.**
- **Formulate new marketing strategies for a specific new product**
- **Develop new product line and sales promotion techniques for a given product**
- **Design and develop new advertisements to given products**

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS & GENERAL)

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	Auditing	5	4	25	75
Total			30	26	150	550

Course 4A: Corporate Accounting

Learning Outcomes:

At the end of the course, the student will 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.

Course 4B: Cost and Management Accounting

Learning Outcomes:

At the end of the course, the student will 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.

Course 4C:Income Tax

Learning Outcomes:

At the end of the course, the student will 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 complicacies and structure.
- Prepare and File IT returns of individual at his own.

Course 4D:Business Law

Learning Outcomes:

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

Course 4E:Auditing

Learning Outcomes:

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

- Understanding the meaning and necessity of audit in modern era
 - Comprehend the role of auditor in avoiding the corporate frauds
 - Identify the steps involved in performing audit process
 - Determine the appropriate audit report for a given audit situation
 - Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality