

ACHARYA NAGARJUNA UNIVERSITY :: NAGARJUNANAGAR-522 510

**B.Com (CBCS),Restructured
(Computer Applications Stream)
Semester System: Course Structure-2015-16**

Semester	Part	Subject	Hrs.	Credits	IA	ES	Total
I	II	Financial Accounting - I	6	6	25	75	100
		Business Organization	6	6	25	75	100
		Fundamentals of Computers (Fundamentals and Word Processing Lab)	4 2	4 2	10 5	60 25	70 30

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I Year B.Com (CBCS),Restructured (CA/ASM/TAX) I Semester

Paper-101 Financial Accounting-I PPW :06 Hours

Unit-I: Introduction to Accounting: Need for Accounting - Definitions, objectives, functions, Systems and scope of accounting - Book keeping and accounting - Branches of accounting - Advantages and limitations - Accounting concepts and conventions - Accounting cycle - Classification of accounts - Rules of double entry book keeping - Identification of financial transactions - Journal - posting to ledger, balancing of Ledger.

Unit-II: Subsidiary Books - Sub-division of Journal - Preparation of subsidiary books - Different types of cash books - Simple cash book – Cash book with cash and discount columns, Cash book with cash, discount and bank columns, Cash books with cash and bank columns - Petty cash book.

Unit-III: Bank Reconciliation Statement - Need - Reasons for differences between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance - Preparation of bank reconciliation statement using computers.

Unit-IV: Trail Balance, Final Accounts – Meaning, objectives, methods of preparation of Trial balance - Final accounts - preparation of Trading account, Profit & loss account and Balance sheet using computers.

Unit-V: Computerized Accounting – Features - Advantages and disadvantages of computerized accounting - Grouping of Accounts - Creation of accounts - Creation of inventory - stock groups - stock categories - Units of measurement - Stock items - Entering of financial transactions - Types of vouchers - Entry, editing, deleting of vouchers - Voucher numbering - Customization of vouchers.

Reference Books:

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

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I Year B.Com (CBCS),General/ Restructured (CA/ASM/TAX) I Semester

Paper-102

Business Organization

PPW :06 Hours

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade
Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and
Commerce .

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of
organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types –
Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership -
Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership
Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies -
Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of
Association – Articles of Association – Differences Between Memorandum of Association and
Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

I Year B.Com (CBCS),Restructured (Computer Applications) I Semester

Paper-103: Fundamentals of Computers PPW :06 Hours

UnitI: Introduction to Computers - Input and Output Devices

UnitII: Computer Memory and Processors - Number Systems and Computer Codes

UnitIII: Computer Software - Operating Systems - Database Systems

UnitIV: Introduction to Windows, Desktop, File, Folder, My Computer, My documents, Recycle bin, Internet Explorer, Windows Explorer. **Office Automation**: Organization of an Office, Nature of office work, Need for office automation. **Document Preparation**: Word processing, Various office equipment that help in document preparation, Document storage and retrieval.

UnitV: Word Basics: Starting word, Creating a new document, Opening preexisting document, Parts of a word window, Typing text, Selecting text, Deleting text, Undo, Redo, Repeat, Inserting text, Replacing text, Formatting text, Cut, Copy, Paste – Printing. **Formatting Your Text and Documents**: Autoformat, Linespacing, Margins, Borders and Shading. **Working with Headers and Footers**: Definition of headers and footers, creating basic headers and footers, creating different headers and footers for odd and even pages. **Tables**: Creating a simple table, Creating a table using the table menu, Entering and editing text in a table, selecting in table, adding rows, changing row heights, Deleting rows, Inserting columns, Deleting columns, changing column width. **Graphics**: Importing graphics, Clipart, Insert picture, ClipArt Gallery, using word's drawing features, drawing objects, text in drawing.

Text Books :

1. Reema Thareja, Fundamentals of Computers, Oxford University Press.
2. Baja K.K., Office Automation, MacMillan India Ltd, 1996.
3. Steve Sagman, Microsoft Office XP for Windows, Pearson Education, Asia, 2002
4. Jennifer Fulton, Microsoft Office 2000, Prentice-Hall of India, 1999.

Reference Books:

1. Peter Norton, Introduction to Computers, 6th Edition, Tata McGraw-Hill.
2. Jacob Beckerman, How to Build a Computer 2014-15: Learn, Select Parts, Assemble, and Install: A Step by Step Guide to Your First Homebuilt.
3. Leon A and Leon M, Computers for Everyone, Leon Vikas, 2001.
4. Turban E, Rainer R K, and Potter R E, Introduction to Information Technology, John Wiley & Sons, 2000.

