

Sri Venkateswara University, Tirupati

Model Syllabus for 4-Year UG Honours in B.Com.(General) as Major in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.ofHrs /Week	No. of Credits
I	I	1	Financial Accounting I	5	4
		2	Business Organisationand Management	4	4
	II	3	Financial Accounting II	5	4
		4	Business Economics	4	4
II	III	5	Advanced Accounting	5	4
		6	Business Statistics	5	4
		7	Banking Theory &Practice	4	4
	IV	8	Corporate Accounting	5	4
		9	Costand Management Accounting	5	4
		10	BusinessLaws	4	4
III	V	11	Entrepreneurship and Startups	4	4
		12A	Computerised Accounting with Tally	3	3
			Computerised Accounting with TallyPractical	2	1
		OR			
		12B	Retail Marketing	4	4
		13A	Goods and Services Tax	4	4
		OR			
		13B	Services Marketing	4	4

Year	Semester	Course	Title of the Course	No.ofHrs /Week	No. of Credits
	VI	14A	Auditing	4	4
		OR			
		14B	Financial Institutions and Markets	4	4
		15A	Income Tax	5	4
		OR			
		15B	Financial Planning	4	4
IV	VII	16	Accounting for Service Organisations	5	4
		17	Indian Accounting Standards	4	4
		18	Financial Reporting	4	4
	VIII	19	Advanced Cost & Management Accounting	5	4
		20	Forensic Accounting	5	4
		21	Contemporary Issues in Accounting	4	4

Note: In the III Year (during the V and VI Semesters), students are required to select a pair of electives from one of the **Two** specified domains. **For example: if set 'A' is chosen, courses 12 to 15 to be chosen as 12 A, 13 A, 14 A and 15 A.** To ensure in-depth understanding and skill development in the chosen domain, students must continue with the same domain electives in both the V and VI Semesters.

SEMESTER-I

COURSE 1: FINANCIAL ACCOUNTING - I

Theory

Credits: 4

5 hrs/week

Course Objectives

This course is designed to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes (COs)

Upon successful completion of this course, students will be able: to

CO1: Understand the basic concepts of financial accounting;

CO2: Analyse the accounting process;

CO3: Enable the students to understand the various methods of depreciation and its calculation;

CO4: Examine the impact of provisions and reserves on profitability of business;

CO5: Workout with final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book- Preparation of Trial Balance (Including Problems)

Unit – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation Methods of Depreciation: Straight Line – Written Down Value – Annuity (Including Problems).

Unit – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including Problems)

Student Activities

- Quiz on accounting principles, concepts, and classification of accounts.
- Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods.
- Comparative presentation of Depreciation and Amortisation.
- Field-based report: Collect and analyse final accounts of a local business.

References Books:

1. Ranganatham, G., & Venkataramanaiah, M. (2019). Financial accounting. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). Accountancy. Ludhiana: Kalyani Publishers.
3. Arulanandam, M. A. (n.d.). Advanced accountancy. Mumbai: Himalaya Publishing House.
4. Goyal, V. K. (n.d.). Financial accounting. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). Accountancy–I. New Delhi: Tata McGraw Hill Publishing Co.

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I B.Com (General), SEMESTER –I: PAPER - I

Subject: Financial Accounting-I

BLUE PRINT FOR THE MODEL PAPER

S. No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (very Short Questions)	10	3	30	5	3	15
2	Section - B (Short Questions)	10	12	120	5	12	60
Total Marks				150	Total Marks		75

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 3 marks	Essay questions 12 marks	Marks allotted to the Chapter
UNIT - I	2	2	30
UNIT – II	2	2	30
UNIT – III	2	2	30
UNIT – IV	2	2	30
UNIT – V	2	2	30
Total No. of Questions	10	10	150

Format of Model Question Paper
Semester-wise Syllabus under CBCS
(w.e.f. 2025-26 Admitted Batch)
SEMESTER - I
COURSE 1 : Financial Accounting-I

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following **5 X 3=15 M**

- 1.Book Keeping
- 2.Dual entry concept
- 3.Journal
- 4.Contra entry
5. Need for providing Depreciation
- 6.Causes of depreciation
- 7.Types of provisions
- 8.Reserves
9. Benefits of Final Account
- 10.Profit and Loss Account.

Section - B

Answer Five Questions. Attempt One question from each unit

5 ×12=60 M

UNIT-1

11. Discuss briefly the various Accounting Principles

(OR)

- 12.Classify the following accounts into personal , real and nominal

- | | |
|--------------------|--------------------------|
| a). Goodwill | g).Sanjai Mills Ltd |
| b). Accrued income | h) Land Buildings |
| c). Debtors | i) Carriage |
| d).Rent Received | j) Cash in Hand |
| e). Drawings | k) Profit & Loss Account |
| f). Doubtful Debts | l) Loose tools |

UNIT-II

13. Journalise the following transactions in the books of Kapil:

2022		Rs.
June 1.	Started business with cash	45,000
2.	Cash paid into bank	25,000
3.	Purchase of furniture and payments by cheque	5,000
5.	Sold goods for cash	8,500
8.	Sold goods on credit to Arvind	4,000
10.	Goods purchased on credit from Amritlal	7,000
12.	Goods returned to Amritlal	1,000
21.	Withdrew from bank for private use	1,000
28.	Cash paid to Amritlal in full settlement of his account	5,940
30.	Rent paid	1,000

(OR)

14. Prepare a three column cash book for the month of March 2022 from the following transactions:

March 2022

- 1 Cash in hand Rs.55,000 and cash at bank Rs.35,000
- 2 Bought goods by cheque Rs.10,000
- 3 Paid trade expenses Rs.1,000
- 4 Received a cheque from Naresh for Rs.30,000 and deposited into bank on the same day.
- 5 Paid Rs.2,000 to kumar by cheque in full settlement of Rs.2,100
- 6 Sold goods to Vijay Rs.5,000
- 10 Naresh 's cheque dishonoured.
- 12 Received cheque from Vijay for Rs.5,000.
- 14 Withdrew from bank for personal use Rs.5,000
- 20 Withdrew from bank for office use Rs.6,000
- 24 Cash sales Rs.10,000
- 25 Received a cheque from Rakesh for Rs.5,900 in full settlement of an amount of Rs.6,000.

UNIT-III

15. Raja Limited Company purchased on 1st January 2021 a small plant for Rs.10,000 on 1st July in the same year, an additional plant was purchased costing Rs. 5,000. On 1st October 2023 the plant purchased costing Rs.5, 000. On 1st October 2023 the plant purchased on 1st January, 2021 having become obsolete, is sold off for fRs. 6,750. On the same date, a fresh plant was purchased for Rs. 12, 000. Depreciation is provided at 10% p.a. on the straight line method.

Prepare Plant account and Depreciation account for three years assuming that the accounts are closed on 31st December every year.

(OR)

16. On 1st January 2020 X purchased machinery for Rs.50,000. On 1st July 2021 additions were made to the extent of Rs.10,000. On 1st April 2022 further additions were made to the extent of Rs.6,400. On 30th June 2002 Machinery, the original value of which was Rs.8,000. On 1st January 2020 was sold for Rs.6,000. X close his books on 31st December each year. Depreciation is charged at 10%. Show the Machinery account of Diminishing balance method.

UNIT-IV

17. The following figures appear in the books of a concern:

	Rs.
Provision for doubtful debts on 1-1-2023	6,500
Bad debts written of during the year	4,000
Sundry debtors on 31-12-2023	75,000

Of the sundry debtors Rs.2,000 was bad and the provision for doubtful debts was to be maintained at 5% on sundry debtors. Show journal entries, bad debts account, provision for doubtful debts account and the relevant extracts of profit and Loss account and Balance Sheet.

(OR)

18. On 31st December 2022, Mr. Ram closes his books when his debtors as amounted to Rs.25, 000. On January 1st 2022, the provision for doubtful debts account shows a credit balance of Rs.1, 000. During the year, he incurred a bad debt of Rs.1, 300. He maintains 5% provision on debtors. Pass Journal entries and show the necessary accounts and balance sheet.

UNIT-V

19. The following Trial Balance is extracted from the books of merchant on 31-12-2023:

	Rs.	Rs.
Capital		12,500
Furniture	640	
Vehicles	6,250	
Buildings	7,500	
Bad debts	125	
Provision for bad debts		200
Debtors and creditors	3,800	2,500
Stock on 1-1-2023	3,460	
Purchases and sales	5,475	15,450
Bank overdraft		2,850
Returns	200	125
Advertising	568	
Commission		375
Cash	650	
Insurance	1,250	
General expenses	782	
Salaries	3,300	
	34,000	34,000

Adjustments:

- Stock on 31-12-2023 was Rs.3,250.
- Appreciate buildings by 5% and depreciate Furniture by 10%
- Outstanding Salaries 300
- Prepaid insurance is Rs.100.
- 1/3 of the commission received is in respect of work to be done next year.
- Write off further bad debts Rs.100 and provision for bad debts is to be made equal to 5% on debtors.

Prepare final accounts for the year ending 31-12-2023.

(OR)

20. Prepare final Accounts from the following particulars as on 31st March, 2022.

Debit	Rs.	Credit	Rs.
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase Returns	500
Purchases	40,675	Capital	62,000
Sales return	680	Creditors	6,300
Wages	8,480	Rent	9,000
Fuel and power	4,730		
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.21)	5,760		
Salaries	18,000		
Insurance	600		
Drawings	5,245		
Machinery	44,500		
Debtors	39,000		
Total	1,76,580	Total	1,76,580

Adjustments:

1. Stock as on 31st March, 2022 Rs. 6,800
2. provide 10% depreciation on Machinery
3. Bad debts Rs.725
4. Unexpired Insurance Rs. 170