



VAGDEVI DEGREE COLLEGE

(Affiliated to Acharya Nagarjuna University)

(College Code : 116)

Ravipadu Road, Narasaraopet, Palnadu Dt, A.P., Ph : 9247025166

Teaching Plan

Name of the Course with code : Fundamentals Of Commerece
 Class & Semester / Academic Year : B.Com & Semester - I / 2022-23
 Name of the faculty Member : D.CHANDRASEKHAR

SNO	Topic	No. of periods required	Book(s) followed
Unit-I: Introduction			
1	Definition of Commerce	5	TB
2	Role of Commerce in Economic Development	5	RB
3	Role Commerce in Societal Development	5	TB
4	Imports and Exports, Balance of Payments. World Trade Organization.	5	TB
Total of periods required:		20	
Unit-II: Economic Theory			
1	Macro Economics – Meaning, Definition, Measurements of National	5	TB
2	Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply	5	RB
3	Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.	5	RB
Total of periods required:		15	
Unit-III : Accounting Principles			
1	Meaning and Objectives Accounting, Accounting Cycle	4	TB
2	Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting.	4	RB
3	Concepts and Conventions of Accounting – GAAP.	4	TB
Total of periods required:		12	
Unit-IV: - Taxation			
1	Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation,	4	TB
2	GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax Concerned authorities	5	TB
3	Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).	4	TB

	Total of periods required:	13	
Unit-V: Computer Essentials			
1	Web Design - Word Press Basics, Developing a Simple Website.	5	TB
2	Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization	5	RB
3	SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized	6	TB
Total of periods required:		16	
Grand total of periods required:		76	

Text Book:

T1: S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.

T2: R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand

Reference Books:

R1: Business Economics -S.Sankaran, Margham Publications, Chennai.

R2: Business Economics - Kalyani Publications.

Faculty Signature

Head of the Department



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Teaching Plan

Name of the Course with code : ADVANCED ACCOUNTING
 Class & Semester / Academic Year : B.Com & Semester -III / 2022-23
 Name of the faculty Member : D.CHANDRASEKHAR

SNO	Topic	No. of periods required	Book(s) followed
Unit-I: Accounting for Non Profit Organisations			
1	Non Profit Entities- Meaning - Features of Non-Profit Entities	5	TB
2	Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records	5	RB
3	Receipts and Payments Account- Income and Expenditure Account	5	TB
4	Preparation of Balance Sheet (including problems).	5	TB
Total of periods required:		20	
Unit-II: Single Entry System			
1	Features – Differences between Single Entry and Double Entry	5	TB
2	Disadvantages of Single Entry-	5	RB
3	Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).	5	RB
Total of periods required:		15	
Unit-III : Hire Purchase System			
1	Features –Difference between Hire Purchase and Instalment Purchase Systems	4	TB
2	Accounting Treatment in the Books of Hire Purchaser and Hire Vendor	4	RB
3	Default and Repossession (including Problems).	4	TB
Total of periods required:		12	
Unit-IV: - Partnership Accounts-I			
1	Meaning – Partnership Deed - Fixed and Fluctuating Capitals	7	TB
2	Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).	6	TB
Total of periods required:		13	
Unit-V: Partnership Accounts-II			
1	Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India	5	TB

2	Insolvency of one or more Partners (including problems).	5	RB
Total of periods required:		10	
Grand total of periods required:		70	

Text Book:

T1: T.S.Reddy & A. Murthy, Margham Publications

T2: R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

Reference Books:

R1: D.G.SHARMA, Tax Mann Publications.

R2: M.Srinivas &K.Sivalalitha reddy,Himalaya publishers.

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Teaching Plan

Name of the Course with code : Accounting-I
 Class & Semester / Academic Year : B.Com & Semester - I / 2018-19
 Name of the faculty Member : G RAMA RAO

SNO	Topic	No. of periods required	Book(s) followed
Unit-I: Introduction to Accounting			
1	Need for Accounting – Definition – Objectives, Advantages	5	TB
2	Book keeping and Accounting	5	RB
3	Accounting concepts and conventions	5	TB
4	Accounting Cycle - Classification of Accounts and its rules	5	TB
5	Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).	5	RB
6	Problems	3	TB
Total of periods required:		28	
Unit-II: Subsidiary Books			
1	Types of Subsidiary Books	5	TB
2	Cash Book, Three-column Cash Book- Petty cash Book (Problems).	5	RB
3	Problems	5	RB
Total of periods required:		15	
Unit-III : Trail Balance and Rectification of Errors			
1	Preparation of Trail balance	4	TB
2	Errors – Meaning – Types of Errors	4	RB
3	Rectification of Errors (Problems)	4	TB
4	Problems	4	TB
Total of periods required:		16	
Unit-IV: - Bank Reconciliation Statement			
1	Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book	7	TB
2	Balances Preparation of Bank Reconciliation Statement	6	TB
3	- Problems on both favorable and unfavourable balances.	6	TB
Total of periods required:		19	

Unit-V: Final Accounts			
1	Preparation of Final Accounts:	5	TB
2	Trading account – Profit and Loss account	5	RB
3	Balance Sheet – Final Accounts with adjustments (Problems)	6	TB
4	Problems	4	TB
Total of periods required:		20	
Grand total of periods required:		98	

Text Book:

T1: T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications

T2: R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

Reference Books:

R1: S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

R2: V.K.Goyal, Financial Accounting, Excel Books

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Name of the Course with code : Accounting-I
 Class & Semester / Academic Year : B.Com & Semester - I / 2019-20
 Name of the faculty Member : G RAMA RAO

SNO	Topic	No. of periods required	Book(s) followed
Unit-I: Introduction to Accounting			
1	Need for Accounting – Definition – Objectives, Advantages	5	TB
2	Book keeping and Accounting	5	RB
3	Accounting concepts and conventions	5	TB
4	Accounting Cycle - Classification of Accounts and its rules	5	TB
5	Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).	5	RB
6	Problems	3	TB
Total of periods required:		28	
Unit-II: Subsidiary Books			
1	Types of Subsidiary Books	5	TB
2	Cash Book, Three-column Cash Book- Petty cash Book (Problems).	5	RB
3	Problems	5	RB
4	Total of periods required:	15	
Unit-III : Trail Balance and Rectification of Errors			
1	Preparation of Trail balance	4	TB
2	Errors – Meaning – Types of Errors	4	RB
3	Rectification of Errors (Problems)	4	TB
4	Problems	4	TB
Total of periods required:		16	
Unit-IV: - Bank Reconciliation Statement			
1	Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book	7	TB
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Total of periods required:		19	

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Grand total of periods required:		98	

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T1: T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications

T2: R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

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Teaching Plan

Name of the Course with code : Fundamentals of Accounting
 Class & Semester / Academic Year : B.Com & Semester - I / 2020-21
 Name of the faculty Member : D CHANDRA SHEKAR

SNO	Topic	No. of periods required	Book(s) followed
Unit-I: Introduction to Accounting			
1	Need for Accounting – Definition – Objectives	5	TB
2	Accounting concepts and conventions	5	RB
3	GAAP	4	TB
4	Accounting Cycle - Classification of Accounts and its rules	5	RB
5	BookKeeping and Accounting	4	RB
6	Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).	5	TB
7	Problems	4	RB
Total of periods required:		32	
Unit-II: Subsidiary Books			
1	Types of Subsidiary Books	3	TB
2	Cash Book, Three-column Cash Book- Petty cash Book (Problems).	4	RB
3	Problems	3	TB
Total of periods required:		10	
Unit-III : Trail Balance and Rectification of Errors			
1	Preparation of Trail balance	4	RB
2	Errors – Meaning – Types of Errors	3	TB
3	Rectification of Errors (Problems)	3	RB
4	Suspense Account (including Problems)	4	TB
5	Problems	3	TB
Total of periods required:		17	
Unit-IV: - Bank Reconciliation Statement			
1	Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book	5	RB
2	Balances Preparation of Bank Reconciliation Statement	5	TB
3	- Problems on both favorable and unfavourable balances.	4	TB

	Total of periods required:	14	
Unit-V: Final Accounts			
1	Preparation of Final Accounts:	4	RB
2	Trading account – Profit and Loss account	4	TB
3	Balance Sheet – Final Accounts with adjustments (Problems)	5	TB
4	Problems	4	RB
Total of periods required:		17	
Grand total of periods required:		90	

Text Book:

T1: Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications

T2: T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications

Reference Books:

R1: S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

R2: R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

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