



Pithapur Rajah's Government College (A)

Kakinada

(NAAC Accredited with 'A' (CGPA 3.17 / 4.00), ISO 9001: 2015 Certified)

UG - Single Major Program

B.Com (General)

BOARD OF STUDIES 2023-2024



**DEPARTMENT
OF
COMMERCE AND MANAGEMENT STUDIES**

Profile of the Department

The Commerce Department was established in the year 1956 under the aegis of Sri EV Narasimha Murthy and followed by big names in the academia such as Sri R Krishna Murthy and currently headed by Dr K Lakshmana Rao . it is the single largest individual department in the college with 670 students and 5 programs. The department initially offered general UG program in Commerce (B COM) in both Telugu and English media and expanded to offer other Commerce UG programs in combination with interdisciplinary subjects such as B COM CA in 2012 and B COM CECS in 2013. The Department had started PG program in Commerce (M COM) in the year 2014 with Accounting and Taxation specialization. The department entered in management education by starting a UG program in management (BBA – Digital Marketing) in 2020 thus making it a truly interdisciplinary department.

To reflect this diversity in the courses offered by the department ,the name of the department was changed as Department of Commerce and Management Studies. The students of the Department have brought laurels in the fields of Accounting, Management, Taxation, Public Services, Sports and Creative Arts. The alumni comprise of several eminent personalities. The Department had also produced considerable number of Chartered Accountants as well as Company Secretaries.

The Department is currently served by 13 dedicated and qualified faculty members. Five Doctorates and six members qualified in UGC-NET/SET and six dual PG holders. The department is recognized as a Research Centre of Adikavi Nannaya University, Rajahmundry in the subject of Commerce. The faculty members have to their credit more than 80 research articles published in various referred National and International journals and more than 5 published text books. The faculty members keep abreast to the emerging changes by attending faculty development programs, refresher courses, both online and offline.

Faculty design the curriculum and transact the curriculum in a well-planned manner using a range of suitable methods of learning. In addition to that Workshops and Seminars are being organized at National and International levels. Projects and internships also form an integral part of the curriculum. The students comprise of more than 70% from Socially and Economically challenged groups and more than 45% are women. Thus, making it a truly diversified students community. The Department has been aiding these groups and upholding the pillars of universal education viz. Equity, Access and Quality.

Unique Features:

- Two Alumni are the faculty members.
- Five Doctorates as faculty members.
- Seven M.Phil holders in the Department.
- Six dual PG(MBA) holders in the Department.
- Six NET/SET qualified faculty in the Department.

Combinations-Courses offered:

B.Com Single Major

- B.Com (General)
- B.Com (Tax Practice and Procedures)
- B.Com (Computer Application)
- BBA (Digital Marketing)
- B.Com (RCCS)(TM & EM)
- B.Com (Computer Application) (Specialization program)
- B.Com (CECS) (Interdisciplinary program)
- BBA (Digital Marketing) (Specialization program)
- BBA (Health Care Management)
- B.Com (Honors)

Certificate Courses:

- Certificate in Mutual Funds
- Certificate in Securities Operations
- Life Skill Courses and Skill Development Courses Offered
- Entrepreneurship
- Insurance promotions
- Agriculture Marketing
- Logistics and Supply Chain Management
- Retailing
- Personality Development

These Courses are open to students of all Commerce students. The Department previously offered the foundation course of Entrepreneurship to all the 2nd year students of the college as per the previous curriculum.

Participation of the department in the courses offered by other department:

- Financial Accounting in B.Sc - (Maths, Statistics and Actuarial Sciences)

PG COURSE:

The department currently offering PG program in Commerce i.e. M.Com. (Accounting and Taxation) since 2012 – 13. Currently the PG program of the college also got the autonomous status.

STAFF PROFILE

Staff Particulars:

The department consists of 13 staff members (Regular -3 +1, Contract – 3 and Guest Faculty – 6) of which Five Members possess Ph.D, Seven members possess M.Phil and Six Members possess NET/APSET academically enriching the department

Particulars of the Lecturers

S.No	Name of the Faculty	Qualification	Designation	Experience
1	Dr.K.LAKSHMANA RAO	M.Com.,MBA.,APSET.,PGDCA.,M.Phil.,Ph.D.,PDF	HOD	10 YEARS
2	Dr.J.PANDURANGA RAO	M.Com.,MBA.,NET.,APSET.,M.Phil.,Ph.D.,	ASST.PROFESSOR	10 YEARS
3	Dr.K.NAGESWARA RAO	M.Com.,NET.,M.Phil.,Ph.D.,	PROFESSOR	23 YEARS
4	SRI.D.S.MADHU PRASAD	M.Com.,MBA.,APSET.,M.Phil.,MA.,LLB.,(Ph.D)	LECTURER (C)	22 YEARS
5	SRI.G.S.R.S.G.NOOKA RAJU	M.Com.,MBA.,M.Phil.,(Ph.D)	LECTURER (C)	18 YEARS
6	Smt. B.CHINNARI	M.Com.,	LECTURER (C)	18 YEARS
7	Dr. J.VIJAY KUMAR	M.Com.,M.Phil.,Ph.D.,PGDCA.,	LECTURER (G)	8 YEARS
8	Dr.D.VENKATESWARA RAO	M.Com.,APSET.,M.Phil.,Ph.D	LECTURER (G)	7 YEARS
9	Kum. K.RAJESWARI	M.Com.,MBA.,	LECTURER (G)	6 YEARS
10	Kum. M. PAVANI	M.Com	LECTURER (G)	2 YEARS
11	Kum.K.HEMA SURYA	M.Com	LECTURER (G)	2 YEARS
12	Smt.K.SWARUPA RANI	M.Sc Nursing	LECTURER (G)	FRESH ER

FACILITIES OF THE DEPARTMENT

1. A separate computer lab established for the B.Com (CA & CECS) and BBA (DM) students to enable the students for application-oriented delivery of instruction in the specialized courses.
2. LCD Projectors with a Computer and peripherals are provided as Teaching Learning Resources.
3. Wireless internet facility is available in the Department to tech academics in ICT mod
4. The Department is providing Business News Papers, Magazines, Journals and online Resources related to the subjects to all the students.

5. The department has been running a strong Reference Section with 200+ Books and Online Resources for faculty reference and library consultation.
6. The Department housing 13 lecture halls and a staff room in two blocks i.e. old commerce block – 6 and New Commerce block – 7 halls with all facilities provided for effective teaching.
7. The department is providing the printed material and e-content i.e. PPT, Video in various Subjects for Effective learning. The department engaged in online teaching during the pandemic time through utilizing the Google suite for Education Apps (Google Meet, Google Classroom and Google Drive etc.)
8. The Department is encouraging the students in various CO-Curricular and extracurricular activities i.e. attending Seminars, Quiz, Group Discussions, Workshops, Fests, Yoga, Sports and Games.
9. The Department is extending the Financial Support to the poor students under the banner of Helping Hands.
10. The Department is encouraging the alumni to provide academic and financial assistance to students.
11. The Department is encouraging the students to involve in student Research Projects through Subject related Surveys, Field trips and Interviewing eminent people in district to gain from their experience.
12. The Department is Organizing Industrial in every Year.

BEST PRACTICES OF THE DEPARTMENT

1. A unique platform of Chartered Accountants, Registered Tax Practitioners and Independent Professional Accounts has been credited in the name of BIZ Coach to make the students familiar with the latest developments in Accounting, Taxation and general business-related aspects. This platform is aimed at bringing and linking the various minds at work to academic activity. Students are given hands on practice of accounting and tax procedures. Students can benefit immensely in terms of experience and thought-provoking guidance by the professionals.
2. The Department has carved out a unique and one of its kind, centre for Entrepreneurship and Incubation in the college. This type of centre is aimed at the imbibing and developing the entrepreneurial skills among the students. This centre is strengthened the collaboration with the SETRAJ and DIC, East Godavari in terms of mutual cooperation for capacity building and handholding in the entrepreneurship development. Students benefit from the guidance and technical assistance by the Government agencies and plan for the venturing into business.
3. The Department has been organizing interaction sessions for the students with the Alumni particularly recent outgoing students in the matters of career choice, job markets and higher education etc. Students to benefit from the experiences of these outgoing students.

4. The Departments running a companion group through WhatsApp for all the students to answer their queries in different subject domains. Students can ask questions in this forum and all the lecturers are part of this initiative and wide array of possibilities are opened up for students in the quest for learning
5. The Department of Commerce has been inducting 10% to 20% additional inputs in the form of application concepts, case studies etc. in addition to APSCHE Syllabus and guidelines.
6. Organizing the Field Visits, Seminars and Guest Lectures to impart Quality Education.
7. The department is encouraging the students to involve in student study projects duly incorporating subject related surveys. These study projects based on the latest trends in the business environment.
8. The Payment of Examination Fee and Tuition Fee to Poor and Needy students by the Faculty Members.
9. Establishment of Commerce Students Welfare Association.
10. Providing immediate Medical Aid to the students in case of Emergency.

PR COLLEGE (A) KAKINADA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES BOARD OF STUDIES
August Body for Board of Studies – 2023-24

S.No	Name of the Nominee	Designation
1	Dr K.Lakshmana Rao	Chairman, Lecturer Incharge of DCMS
2	Dr K. Ratnamanikyam	University Nominee & Principal – GDC- Chintooru
3	Dr E. Appa Rao	Subject Expert & Assistant Professor DCMS – MSN Campus – AKNU, Kakinada.
4.a	Smt R.R.D. Sirisha	Subject Expert & Lecturer Incharge ASD Govt. Degree College for Women (Autonomous), Kakinada.
4.b	Sri M Srinivasa Rao	Subject Expert & HOD Govt. Degree College - Pithapuram
4c	Sri S. Rama Krishna Reddy	Representative from Industry Managing Director Sri Lakshmi Venkateshwara Enterprises - Kakinada
5	Dr J.Panduranga Rao	Member
6	Dr.K.Nageswara Rao	Member
7	Sri.D.S.Madhu Prasad	Member
8	Sri.G.S.R.S.G Nooka Raju	Member
9	Smt.B.Chinnari	Member
10	Dr. Vijay Kumar	Member
11	Dr. Venkateshwara Rao	Member
12	Kum.K.Rajeswari	Member
13	Kum. M.Pavani	Member
14	Kum.K.Hema Surya	Member
15	B. Asha	Member
16	Sri.K.Bhami Reddy	Student Alumni Member
17	Sri. P.V.Krishna Rao	Student Alumni Member
18	Sri.P.Venkata Krishna	Chartered Accountant
19	G. Prasad III BBA	Student Member
20	K. Lakshmi Sirisha III B.Com (CA)	Student Member
21	D. Venkatesh III B.Com (RCCS)	Student Member
22	CH. Kasturi III B.Com	Student Member
23	CH.S. Vamsika II B.Com	Student Member
24	Sri Ch. Appa Rao	Parent

AGENDA OF THE MEETING 2023-24

1. Discussion on Action Taken Report for BoS 2022-23
2. Adopt the single major system as per the orders of APSHE and Commissionerate of collegiate Education under New Educational Policy 2020.
3. Department of Commerce and Management Studies offer the single Major Programmes i.e., B.Com., (*General*) B.Com., (*Tax Procedures and Practice*) B.Com., (*Computer applications*) and BBA (*Digital Marketing*).
4. Implementation of B.Com Honors (*General*) Programme.
5. Approval of Program Outcomes, Program Specific Outcomes and Course Outcomes of the single Major Programmes i.e., B.Com., (*General*) B.Com., (*Tax Procedures and Practice*) B.Com., (*Computer applications*) and BBA (*Digital Marketing*).
6. Approval of Program Outcomes, Program Specific Outcomes and Course Outcomes of BCom RCCS (EM1 and EM2), B Com (Computer Applications), B Com (CECS) BBA (Digital Marketing) BBA (Health Care Management) and B.Com Honors (*General*) Programme for second and third year.
7. Approval of Syllabi, curriculum and academic activities of B Com (RCCS), B Com (ComputerApplications), B Com (CECS), BBA (Digital Marketing), BBA (Health Care Management) and the single Major Programmes i.e., B.Com., (*General*) B.Com., (*Tax Procedures and Practice*) B.Com., (*Computer applications*) and BBA (*Digital Marketing*) B.Com Honors (*General*) Programme w.e.f 2023-24.
8. Approval of Blue Prints, Model Question Papers for all UG and Honors Programs in alignment with Bloom's Taxonomy
9. Approval of Scheme of Evaluation for Internal and External Evaluation for I, II and III Years 50:50 pattern and Honors Programme 60:40 pattern .
10. Approval of the activity wise breakup of Continuous Internal Assessment (CIA). I Iland III Years and Honors Programme .
11. Inclusion of additional inputs as necessary to each course for further extension of knowledge by students
12. Community Service Project for I Year students after II Semester
13. Internship and Apprenticeship/ On the Job Training for the II Year and III Year students.
14. Approval of revised Panel of Question Paper Setters and Examiners.
15. Conduct of field trips / Industrial visits and also provide extra credits to students for these activities.
16. Approval of provision for extra credits for free or paid online courses, MOOCS and SWAYAM.
17. Continuation of two certificate courses namely i.e., i) *Securities Operations* ii)

Mutual Funds and newly introducing namely i.e. “*Personality development*” to enable the students to gain better understanding of Financial Markets and personality development to improve their employability.

18. Action Plan of the Department for 2023-24, including organizing seminars / workshops /training programs, webinars, Guest Lectures etc.,
19. Budget Proposals for the year 2023-24 .
20. Any other proposal with the permission of the Chair.

PR COLLEGE (A) KAKINADA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES BOARD OF STUDIES
August Body for Board of Studies – 2023-24

S.No	Name of the Nominee and Designation	Signature
1	Dr K.Lakshmana Rao Chairman	
2	Dr K. Ratnamaniyam University Nominee	 02/09/23
3	Dr E. Appa Rao Subject Expert	 02/09/23.
4	Smt R.R.D. Sirisha Subject Expert	 2/9/23
5	Sri M. Srinivasa Rao Dr. K. Madhu Kumar. Subject Expert	 2/9/23
6	Sri S. Rama Krishna Reddy Industry Expert	 02/09/23
7	Sri.P.Venkata Krishna Educationalist	 02/09/2023.
8	Sri. P.V.Krishna Rao Alumni Member	
9	Dr J.Panduranga Rao Member	
10	Dr.K.Nageswara Rao Member	
11	Sri.D.S.Madhu Prasad Member	
12	Sri.G.S.R.S.G Nooka Raju Member	
13	Smt.B.Chinnari Member	 2.9.23
14	Dr. Vijay Kumar Member	
15	Dr. Venkateshwara Rao Member	
16	Kum.K.Rajeswari Member	
17	Kum. M.Pavani Member	
18	Kum.K.Hema Surya Member	
19	B. Asha Student Member	
20	G. Prasad III BBA Student Member	
21	K. Lakshmi Sirisha Student Member	
22	D. Venkatesh Student Member	

23	CH. Kasturi Student Member	
24	CH.S. Vamsika Student Member	
25	Sri Ch. Appa Rao Parent	

PR Government College (A), Kakinada
Department of Commerce and Management Studies (DCMS)
UG Board of Studies 2023-24

Resolutions

Agenda Item 1: Discussion on Action Taken Report for BoS 2022-23

Discussion: BoS members were apprised of the action taken on the resolutions approved during the 2022-23 BoS and the members were satisfied with the action taken.

Agenda Item 2: Approval of adopt the single major system. As per NEP – 2020

Agenda Item 3: Approval of the Single Major Programme Offered By DCMS

Agenda Item 4: approval of implementation of B.com Honors programme.

Agenda Item 5: approval of programme out comes; specific programme out comes and course out comes of Single Major.

Agenda Item 6: Approval of Program Outcomes, Program Specific Outcomes and Course Outcomes of B Com (EM), B Com (Computer Applications), B Com (CECS) BBA (Digital Marketing) and B.com Honors programme.

Agenda Item 7: Approval of Syllabi, curriculum and academic activities of B Com (EM), B Com (Computer Applications), B Com (CECS) and BBA (Digital Marketing) B.com Honors programme and Single Major for the academic year 2023-24 as per APSCH.

Agenda Item 8: Approval of Blue Prints and Model Question Papers for all UG Programs (I, II III years and Honors) in alignment with Bloom's Taxonomy

Agenda Item 9: Approval of Scheme of Evaluation for Internal and External Evaluation for I ,II and III Years – 50:50 pattern and B.COM honors – 60:40 pattern

Agenda Item 10: Approval of the activity wise breakup of Continuous Internal Assessment (CIA). I & II Years and III Year and Honors programme.

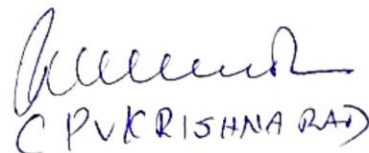
Agenda Item 11: Inclusion of additional inputs as necessary to each course for further extension of knowledge by students

Agenda Item 12: Community Service Project for I Year students after II Semester

Agenda Item 13: Internship and Apprenticeship/ On the Job Training for the II Year and III Year students

1. ICAD
2. A
3. P. Krishna (P. Venkata Krishna)
4. R.R. Ashish 21/1/23
5. U 23/1/23




C P V KRISHNA RAJ

Agenda Item 14: Approval of revised Panel of Question Paper Setters and Examiners.

Resolution: The list Paper Setters and Examiners is approved

Agenda Item 15: Conduct of field trips / industrial visits and also provides extra credits to students for these activities.

Resolution: The proposal for Conduct of field trips / industrial visits and extra credits for the same is approved

Agenda Item 16: Approval of provision for extra credits for free or paid online courses and MOOCS and SWAYAM.

Resolution: provision for extra credits for free or paid online courses SWAYAM and MOOCS.

Agenda Item 17: Continuation of two certificate courses namely i.e. Securities Operations and Mutual Funds to enable the students and newly introduced certificates course of Personality Development to gain better understanding of Financial Markets and to improve their employability and personnel management skills.

Resolution: The proposal of continuation of the existing two certificate courses and new one is approved

Agenda Item 18: Action Plan of the Department for 2023-24, including organizing seminars / workshops / training programs, webinars etc.,

Resolution: The action plan for 2023-24 for the Department is approved

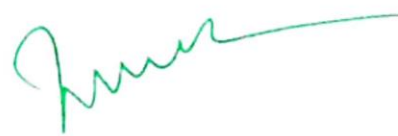
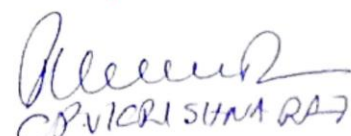
Agenda Item 19: Budget Proposals for the year 2023-24

Agenda Item 20 The Budget proposal for the 2023-24 is approved and Required computer lab equipment for all Single Major Programmes, BBA Digital Marketing and Computer Application Programmes.

Agenda Item 21: 75 % Attendance requirement for students

Resolution: the Attendance requirement is approved

1. ICAD
2. AD
3. P. K. S. (P. VENKATA KRISHNA)
4. R. R. Srinivas
2/9/23
5. LMS
2/9/23



CP. VICKI SHARMA RAJ

PR Government College (A), Kakinada
Department of Commerce and Management Studies (DCMS)
UG Board of Studies 2023-24

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Agenda Item 7: Approval of Syllabi, curriculum and academic activities of B Com (EM), B Com (Computer Applications), B Com (CECS) and BBA (Digital Marketing) **B.com Honors programme and Single Major for the academic year 2023-24 as per APSICHE.**

Agenda Item 8: Approval of Blue Prints and Model Question Papers for all UG Programs (I, II III years and Honors) in alignment with Bloom's Taxonomy

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Resolution: The list Paper Setters and Examiners is approved

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Required computer lab equipment for all Single Major Programmes, BBA
Digital Marketing and Computer Application Programmes.

Agenda Item 21: 75 % Attendance requirement for students

Resolution: the Attendance requirement is approved

LIST OF PAPER SETTERS AND EXAMINERS:

1. Lecturers working in Department of Commerce
Arts College (Autonomous), Rajamahendravaram
2. Lecturers working in Department of Commerce
Ideal College Arts & Science (Autonomous), Kakinada.
3. Lecturers working in Department of Commerce
Y.N.College (Autonomous), Narasapuram.
4. Lecturers working in Department of Commerce
D.N.R. College Arts & Science (Autonomous), Bhimavaram
5. Lecturers working in Department of Commerce
Dr.V.S. Krishna college Arts & Science (a), VIZAG.
6. Lecturers working in Department of Commerce
Maharaja's College, (Autonomous) Vizianagaram.
7. Lecturers working in Department of Commerce
ASNM Govt College (A) Palkol.
8. Lecturers working in Department of Commerce
SRR & CVR Govt College (A) Vijayawada.
9. Lecturers working in Department of Commerce
ASD Womens College (A), Kakinada.
10. Lecturers working in Department of Commerce
Govt. Degree College (A), Tuni.

P.R.GOVERNMENT COLLEGE(A) - KAKINADA
DEAPRTEMNT OF COMMERCE AND MANAGEMENT STUDIES (DCMS)
DEPARTMENTAL ACTION PLAN
FOR THE ACADEMIC YEAR 2023-24

SL.NO	MONTH	WEEK	PROGRMME
1	JUNE	I	Internship /Apprenticeship
2		II	Reopening of college
3		III	CSP
		IV	Preparation of BOS as per the NEP-2020 and APSCHE(Single and Major)
4	JULY	I	Chartered Accountants Day (1/7/2023) I MID examination to III rd and I Semester
5		II	Awareness programme (practice accounting as a profession)
6		III	Banks Nationalization Day (19th July)
7		IV	Income Tax Day (24th July) , I- MID examination to I AND III SEMESTER
8	AUG	I	COMMERCE DAY AND IDUCTION PROGRAMME
9		II	UG ADMISSION
10		III	Independence Day Celebrations (Aug 15)
11		IV	Viva-Voce - I Semester and III Semester
12	SEP	I	Teachers Day (5th Sept) Semester end examinations(I and III)
13		II	Institute Mega career Counseling Programme All India Level Organized By DCMS and Chartered Accountant Charter, Kakinada
14		III	Educational tour and industrial visit
15		IV	I MID TO I,III SEMESTER
16	OCT	I	World Business Day (2nd Oct)
17		II	National seminar
18		III	II Mid Semester Examination
19		IV	Guest Lecture
20	NOV	I	Guest Lecture
21		II	Educational Tour
22		III	Women Entrepreneurs Day (Nov 19th)
		IV	Invites Guest Lecture CSPTO I SEM
23	DEC	I	AIDS DAY (Dec 1st)
24		II	Human Rights Day (Dec-10th)10/12/2023
25		III	Guest Lecture
26		IV	National Consumers Day (Dec24th)
27	JAN	I	Guest Lecture
28		II	PONGAL HOLIDAYS
29		III	Parents meeting
30		IV	Republic Day celebrations (Jan 26)

31	FEB	I	Educational tour
32		II	Guest Lecture
33		III	Management Day (Feb 21st)
34		IV	Talent Day
35	MAR	I	Guest Lecture
36		II	Alumni Meeting
37		III	World Consumers Day (March 15)
38		IV	WOMENS DAY (MARCH 08)
39	APRIL	I	Guest Lecture
40		II	REMEDIAL CLASS
41		III	REMEDIAL CLASS
42		IV	SEM END Examinations

ACTION TAKEN REPORT ON BOS 2023-24

1. All the resolutions related to curricular aspects are complied with
2. Additional inputs – Additional inputs were supplied to the students to reflect the changing business environment. Students were introduced of various online resources and institutional learning resources of ICAI and other professional bodies.
3. Community Service Project – Community Service Project was conducted for the I Year on various social and developmental issues , 8 weeks INTERNSHIP programme for the II Year on various accounting programmes at chartered account office and several business units and 4 months apprentice ship for third year students on several software training centers and ISUZU, AT Sri City Nellore . Students actively participated in the project and submitted the reports as required. The reports were evaluated and sent for inclusion of credits for the students.
4. Internship – internships were arranged in association with ICAI, Kakinada Chapter and VIKASA, East Godavari for the II Year students. Internship opportunities provided with local CA firms and industries.
5. Field trips – A field trip was conducted for the students to visit Maredumilli, Rampachodavarm and nearbyplaces of importance to make the students understand the indigenous cultures and to study tourism opportunities in the areas.
6. Certificate courses – 1.Securities Operations 2. Mutual Funds were introduced to improve the employability of the students. These certificate coursesare aimed at making the students understand the working of financial markets.
7. Commemorative Days and Events – Several commemorative Days and Events such asBank Nationalization Day, Income Tax Day, Women Entrepreneurs Day, International women’s day and World Investor Week etc. were conducted as part of the action plan.
8. Conduct the prestigious talent day programme. for encourage the students of the COMMERCE stream who involved in cultural sports activites.

I YEAR**B. Com- General (Single Major) -Semester – I**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Fundamental of Commerce	100	50	50	4	4
2.		Business Organisation	100	50	50	4	4
3.	LSC	Analytical Skills	50		50	2	2
4.	LSC	Communication Skills	50		50	2	2
5.	MDC	Principles of Biological Science	50		50	2	2

B. Com- General (Single Major) -Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Financial Accounting	100	50	50	5	4
2.		Business Management	100	50	50	5	4
3.	Minor	Computer Applications	100	50	50	5	4
4.		LSC	50		50	2	2
5.		LSC	50		50	2	2
6.		MDC	50		50	2	2

I YEAR**B. Com- General (Single Major) -Semester – I**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Fundamental of Commerce	100	50	50	4	4
2.		Business Organisation	100	50	50	4	4
3.	LSC	Analytical Skills	50		50	2	2
4.	LSC	Communication Skills	50		50	2	2
5.	MDC	Principles of Biological Science	50		50	2	2

B. Com- General (Single Major) -Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Financial Accounting	100	50	50	5	4
2.		Business Management	100	50	50	5	4
3.	Minor	Computer Applications	100	50	50	5	4
4.		LSC	50		50	2	2
5.		LSC	50		50	2	2
6		MDC	50		50	2	2

P.R.Government College (Autonomous) Kakinada		Program & Semester I ST B.COM Ist SEMESTER					
Course Code	FUNDAMENTAL OF COMMERCE						
Teaching	Hours Allocated: 75 (60+15)			L	T	P	C
Focus	Employability			4	1	-	4

Course Outcomes:

- Identify the role commerce in Economic Development and Societal Development.
- Equip with the knowledge of imports and exports and Balance of Payments.
 - Develop the skill of accounting and accounting principles.
 - They acquire knowledge on micro and micro economics and factors determine demand and supply.
 - An idea of Indian Tax system and various taxes levied on in India.
 - They will acquire skills on web design and digital marketing.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Identify the role commerce in Economic Development and Societal Development.	Understanding
CO2	Equip with the knowledge of imports and exports and Balance of Payments.	Application
CO3	Develop the skill of accounting and accounting principles.	Analyzing
CO4	They acquire knowledge on micro and micro economics and factors determine demand and supply.	Application
CO5	An idea of Indian Tax system and various taxes levied on in India and They will acquire skills on web design and digital marketing.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM (Gen) w.e.f. 2023-24		
Subject	FUNDAMENTALS OF COMMERCE	
I- SEM	TIME: 21/2 Hours	Max marks:50 Credits: 4

UNIT I	Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.
UNIT II	Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.
UNIT III	Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.
UNIT - IV	Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).
UNIT - V	Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behaviour, customized suggestions.

CO-PO Mapping:

(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No Correlation)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3		2	3		3	1	2	2	3	2	3	2	3	2	2
CO2	3		3	3		3	3	1	3	3	3	2	1	3	1	3
CO3	2		2	3		3	2	2	2	3	2	2	3	2	2	1
CO4	3		3	2		2	3	3	1	1	3	1	2	2	2	3
CO5	3		3	2		2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Text Books:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publications

Skill Development:

To know the knowledge about the Trade, Industry, Commerce, Form of Business Organizations – Financial Management, Marketing Management , Human Resource Management, Management Vs Administration.

Employability:

Plenty of employability opportunities in Web Design, Digital Marketing - Social Media Marketing and Search Engine Optimization (SEO).

Entrepreneurship

Many Entrepreneurial opportunities in Imports and Exports.

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	% change	Rationale
I	No Deletions/ Additions	0%	To make the syllabus current and relevant
II	No Deletions/ Additions	0%	To make the syllabus current and relevant
III	No Deletions/ Additions	0%	To make the syllabus current and relevant
IV	No Deletions/ Additions	0%	To make the syllabus current and relevant
V	No Deletions/ Additions	0%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	FUNDAMENTALS OF COMMERCE	
I- SEM	TIME: 2 1/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

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 Question	Marks allotted to each Question	Total marks
1	Section-A Short Questions	6	5	30	4	5	20
	Section-B Essay Questions	6	10	60	3	10	30
Total Marks				90	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	2	2	30
Unit – II	1	1	15
Unit – III	1	1	15
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of Questions	06	06	90

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	FUNDAMENTALS OF COMMERCE	
I – SEM	TIME: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)
4. Question (Unit – III)
5. Question (Unit – IV)
6. Question (Unit – V)
7. Question (Unit – V)

Section-II

Answer any three questions by attempting at least one question form each section

3x10 =30 M

PART – A

8. Question (Unit – I)
9. Question (Unit – I)
10. Question (Unit – II)

PART - B

11. Question (Unit – III)
12. Question (Unit – IV)
13. Question (Unit – V)

P.R.Government College (Autonomous) Kakinada		Program & Semester I ST B.COM Ist SEMESTER					
Course Code	2 - Business Organisation						
Teaching	Hours Allocated: 75			L	T	P	C
Focus	Employability			4	-	-	4

Course Outcomes:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along with their relevance.
- To identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems.
- To understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.	Understanding
CO2	The ability to understand the terminologies associated with the field of Business Organization along with their relevance.	Application
CO3	To identify the appropriate types and functioning of Business Organization for solving different problems.	Analyzing
CO4	The application of Business Organization principles to solve business and industry related problems.	Application
CO5	To understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM (Gen) w.e.f. 2023-24		
Subject	2 - Business Organisation	
I- SEM	TIME: 21/2 Hours	Max marks:50 Credits: 4

UNIT I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.
UNIT II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.
UNIT III	Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.
UNIT - IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.
UNIT - V	Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer. Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

CO-PO Mapping:

(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No Correlation)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3		2	3		3	1	2	2	3	2	3	2	3	2	2
CO2	3		3	3		3	3	1	3	3	3	2	1	3	1	3
CO3	2		2	3		3	2	2	2	3	2	2	3	2	2	1
CO4	3		3	2		2	3	3	1	1	3	1	2	2	2	3
CO5	3		3	2		2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Text Books:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

Skill Development:

To know the knowledge about the Stages of development of business and importance of business.

Classification of Business Activities

Employability:

Plenty of employability opportunities in Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

Entrepreneurship

Many Entrepreneurial opportunities in Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	No Deletions/ Additions	0%	To make the syllabus current and relevant
II	No Deletions/ Additions	0%	To make the syllabus current and relevant
III	No Deletions/ Additions	0%	To make the syllabus current and relevant
IV	No Deletions/ Additions	0%	To make the syllabus current and relevant
V	No Deletions/ Additions	0%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 2: BUSINESS ORGANIZATION	
I- SEM	TIME: 2 1/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

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 Question	Marks allotted to each Question	Total marks
<u>1</u>	Section-A Short Questions	6	5	30	4	5	20
	Section-B Essay Questions	6	10	60	3	10	30
Total Marks				90	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	2	2	30
Unit – II	1	1	15
Unit – III	1	1	15
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of Questions	06	06	90

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 2: BUSINESS ORGANIZATION	
I – SEM	TIME: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)
4. Question (Unit – III)
5. Question (Unit – IV)
6. Question (Unit – V)
7. Question (Unit – V)

Section-II

Answer any three questions by attempting at least one question form each section

3x10 =30 M

PART – A

8. Question (Unit – I)
9. Question (Unit – I)
10. Question (Unit – II)

PART - B

11. Question (Unit – III)
12. Question (Unit – IV)
13. Question (Unit – V)

P.R.Government College (Autonomous) Kakinada		Program & Semester I ST B.COM Ist SEMESTER			
Course Code	4 - Business Management				
Teaching	Hours Allocated: 75	L	T	P	C
Focus	Employability	4	-	-	4

Course Outcomes:

- Understand the concept of Business Management along with the basic laws and norms.
- Able to understand the terminologies associated with the field of Business Management and control along with their relevance.
- To identify the appropriate method and techniques of Business Management for solving different problems.
- They apply basic Business Management principles to solve business and industry related problems
- To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Understand the concept of Business Management along with the basic laws and norms.	Understanding
CO2	Able to understand the terminologies associated with the field of Business Management and control along with their relevance.	Application
CO3	To identify the appropriate method and techniques of Business Management for solving different problems.	Analyzing
CO4	They apply basic Business Management principles to solve business and industry related problems	Application
CO5	To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM (Gen) w.e.f. 2023-24		
Subject	4 - Business Management	
I- SEM	TIME: 21/2 Hours	Max marks:50 Credits: 4

UNIT I	Management: Definition & Meaning of Management - Henry Fayol Principals of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management.
UNIT II	Planning: Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types.
UNIT III	Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.
UNIT - IV	Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.
UNIT - V	Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

CO-PO Mapping:

(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No Correlation)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3		2	3		3	1	2	2	3	2	3	2	3	2	2
CO2	3		3	3		3	3	1	3	3	3	2	1	3	1	3
CO3	2		2	3		3	2	2	2	3	2	2	3	2	2	1
CO4	3		3	2		2	3	3	1	1	3	1	2	2	2	3
CO5	3		3	2		2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus

- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

Skill Development:

To know the knowledge about the Scientific Management - Functions of Management - Levels of Management, Process of Planning and Types of Planning. Decision making – Process and Types.

Employability:

Plenty of employability opportunities in Business Management.

Entrepreneurship

Many Entrepreneurial opportunities in Business Management.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	No Deletions/ Additions	0%	To make the syllabus current and relevant
II	No Deletions/ Additions	0%	To make the syllabus current and relevant
III	No Deletions/ Additions	0%	To make the syllabus current and relevant
IV	No Deletions/ Additions	0%	To make the syllabus current and relevant
V	No Deletions/ Additions	0%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 4: BUSINESS MANAGEMENT	
I- SEM	TIME: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

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. Question	Marks allotted to each Question	Total marks
<u>1</u>	Section-A Short Questions	6	5	30	4	5	20
	Section-B Essay Questions	6	10	60	3	10	30
Total Marks				90	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	2	2	30
Unit – II	1	1	15
Unit – III	1	1	15
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of Questions	06	06	90

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 4: BUSINESS MANAGEMENT	
I – SEM	TIME: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)
4. Question (Unit – III)
5. Question (Unit – IV)
6. Question (Unit – V)
7. Question (Unit – V)

Section-II

Answer any three questions by attempting at least one question form each section

3x10 =30 M

PART – A

8. Question (Unit – I)
9. Question (Unit – I)
10. Question (Unit – II)

PART - B

11. Question (Unit – III)
12. Question (Unit – IV)
13. Question (Unit – V)

P.R.Government College (Autonomous) Kakinada		Program & Semester I ST B.COM Ist SEMESTER					
Course Code	3 - Financial Accounting						
Teaching	Hours Allocated: 75			L	T	P	C
Focus	Employability			4	-	-	4

Course Outcomes:

- 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.
- 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.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	the student will able to identify transactions and events that need to be recorded in the books of accounts.	Understanding
CO2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.	Application
CO3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.	Analyzing
CO4	Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods.	Application
CO5	Design new accounting formulas & principles for business organizations.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM (Gen) w.e.f. 2023-24			
Subject	3 - Financial Accounting		
I- SEM	TIME: 21/2 Hours	Max marks:50	Credits:
		4	

UNIT I	Introduction:- Need for Accounting - Definitions, objectives, functions, - Bookkeeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.
UNIT II	Final Accounts:- Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.
UNIT III	Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).
UNIT - IV	Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales-Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee -Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).
UNIT - V	Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

CO-PO Mapping:

(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No Correlation)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3		2	3		3	1	2	2	3	2	3	2	3	2	2
CO2	3		3	3		3	3	1	3	3	3	2	1	3	1	3

CO3	2		2	3		3	2	2	2	3	2	2	3	2	2	1
CO4	3		3	2		2	3	3	1	1	3	1	2	2	2	3
CO5	3		3	2		2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

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

Skill Development:

To know the knowledge about the Bookkeeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Employability:

Plenty of employability opportunities in Consignment and joint venture.

Entrepreneurship

Many Entrepreneurial opportunities in Consignment and joint venture.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	No Deletions/ Additions	0%	To make the syllabus current and relevant
II	No Deletions/ Additions	0%	To make the syllabus current and relevant
III	No Deletions/ Additions	0%	To make the syllabus current and relevant
IV	No Deletions/ Additions	0%	To make the syllabus current and relevant
V	No Deletions/ Additions	0%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 3: FINANCIAL ACCOUNTING	
I- SEM	TIME: 2 1/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

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 Question	Marks allotted to each Question	Total marks
<u>1</u>	Section-A Short Questions	6	5	30	4	5	20
	Section-B Essay Questions	6	10	60	3	10	30
Total Marks				90	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	2	2	30
Unit – II	1	1	15
Unit – III	1	1	15
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of Questions	06	06	90

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I – SEM	TIME: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)
4. Question (Unit – III)
5. Question (Unit – IV) Problem
6. Question (Unit – V)
7. Question (Unit – V)

Section-II

Answer any three questions by attempting at least one question form each section

3x10 =30 M

PART – A

8. Question (Unit – I)
9. Question (Unit – I)
10. Question (Unit – II)

PART - B

11. Question (Unit – III) Problem
12. Question (Unit – IV) Problem
13. Question (Unit – V) Problem
