



Pithapur Rajah's Government College (A)

Kakinada

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

UG Programs (B Com and BBA)

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 process Ph.D, Seven members process 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
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

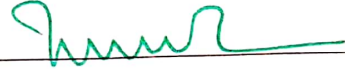
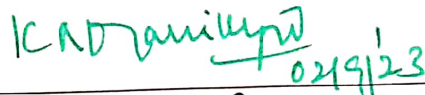
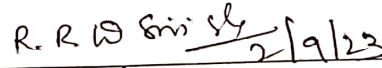
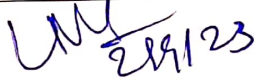
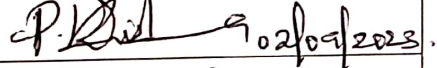
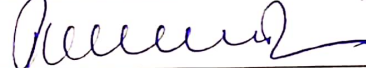
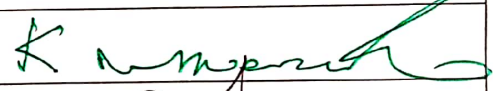
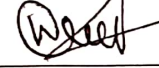
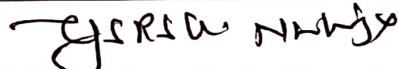
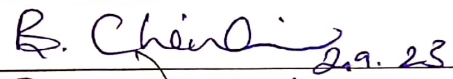
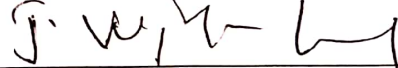
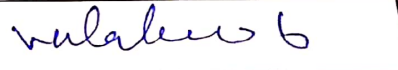
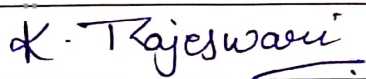
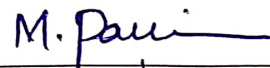
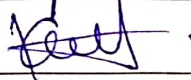
AGENDA OF THE MEETING 2023-24

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 (Computer Applications), 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 IInd and 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
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	
3	Dr E. Appa Rao Subject Expert	
4	Smt R.R.D. Sirisha Subject Expert	
5	~~Sri M. Srinivasa Rao~~ Dr. K. Madhu Kumar Subject Expert	
6	Sri S. Rama Krishna Reddy Industry Expert	
7	Sri.P.Venkata Krishna Educationalist	
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	
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 APSCHE.

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

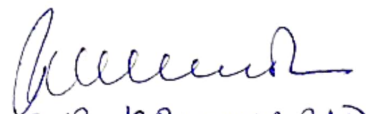
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Agenda Item 11: Inclusion of additional inputs as necessary to each course for further extension of knowledge by students

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.C.
3. P. Krishna (P. Venkata Krishna)
4. R.R. Ashish 21/12/23
5. LMS 23/12/23



C P V KRISHNA RAU

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. ICNO

2. ~~A~~ 

3. ~~P. K. K.~~ (P. VENKATAKRISHNA)

4. R R D $\sin C$
2/9/23

5. LME
2/9/20

Praveen
CHANDRAN RAO

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 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

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

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

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Resolution: The list Paper Setters and Examiners is approved

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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	Charted 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 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 nearby places 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 courses are aimed at making the students understand the working of financial markets.
7. Commemorative Days and Events – Several commemorative Days and Events such as Bank 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 activities.

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- Computer Applications (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 Accounting	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- Computer Applications (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.		Office Automation Tools	100	50	50	5	4
3.	Minor	Taxation	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- Tax Procedures and Practice (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- Tax Procedures and Practice (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.		Indian Tax System	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

BBA- Digital Marketing (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

BBA- Digital Marketing (Single Major) -Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Fundamentals of Digital Marketing	100	50	50	5	4
2.		E-Marketing	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

II YEAR**B. Com -Semester – III**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	3A	Advanced Accounting	100	50	50	5	4
2.	3B	Business Statistics	100	50	50	5	4
3.	3C	Marketing	100	50	50	5	4
4.		LSC	50		50	2	2
5		LSC	50		50	2	2
6.		SDC	50		50	2	2

B. Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	4A	Corporate Accounting (RCCS-CA-CECS)	100	50	50	5	4
2.	4B	CMA (RCCS-CA-CECS)	100	50	50	5	4
3.	4C	Income Tax (RCCS - CA)	100	50	50	5	4
4.	4D	Business Law (RCCS-CA)	100	50	50	5	4
5.	4E	Auditing	100	50	50	5	4
6	4F	Goods and Services Tax (RCCS)	100	50	50	5	4

III YEAR

B.Com -Semester – V/VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DSC 5A	Stock Market (RCCS, CA and CECS)	100	50	50	5	4
2.	DSC 5B	Stock Market Analysis (RCCS, CA and CECS)	100	50	50	5	4
3.	DSC 5C	Sales Promotion and Practice (RCCS and CA)	100	50	50	5	4
4.	DSC 5D	Advertising and Media Planning (RCCS and CA)	100	50	50	5	4
5.	DSC 5E	Income Tax Procedure and Practice (RCCS)	100	50	50	5	4
6.	DSC 5F	GST Procedure and Practice (RCCS)	100	50	50	5	4
	Total		600				24

III YEAR

B.Com -Semester – V/VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DSC 6A	Apprenticeship	200				12

II YEAR**BBA -Semester – III**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	3A	Organizational Behaviour	100	50	50	5	4
2.	3B	Search Engine Optimization	100	50	50	5	4
3.	3C	Financial Management	100	50	50	5	4
4.		LSC	50		50	2	2
5		LSC	50		50	2	2
6.		SDC	50		50	2	2

BBA -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	4A	Training and Development	100	50	50	5	4
2.	4B	Business Law	100	50	50	5	4
3.	4C	Micro, Small and Medium Enterprises Management	100	50	50	5	4
4.	4D	International Business	100	50	50	5	4
5.	4E	SEM and Affiliated Marketing	100	50	50	5	4
6	4F	Cyber Law	100	50	50	5	4
		Corporate Internship	100		100		4

III YEAR

BBA(DM) -Semester – V/VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DM 601	Product And Brand Management	100	50	50	5	4
2.	DM 602	Sales Management	100	50	50	5	4
3.	DM 603	Web Analytics	100	50	50	5	4
4.	DM 604	Advanced SEO	100	50	50	5	4
5.	DM 605	HTML and CSS	100	50	50	5	4
6.	DM 606	Web Design and Planning	100	50	50	5	4
	Total		600				24

III YEAR

BBA(DM) -Semester – V/VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DSC 6A	Apprenticeship	200				12

IV YEAR**B. Com- Honors - Semester – VII**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		Financial Institutions and Markets	100	40	60	4	4
2.		Financial Planning	100	40	60	4	4
3.		Financial Management	100	40	60	4	4
4		Fundamentals of Financial Technology	100	40	60	4	4
5.		Investment Management	100	40	60	4	4
		SEC				4	4

B. Com- Honors - Semester – VIII

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.		International Financial System	100	50	50	4	4
2.		Financial Reporting	100	50	50	4	4
3.		Behavioral Finance	100	50	50	4	4
4.		Financial Derivatives	100	50	50	4	4
5.		Security Analysis and Portfolio Management	100	50	50	4	4
6		SEC				4	4

B.Com PROGRAM OUTCOMES

On successful completion of Graduate program, graduating students will be able to:

PO 1 DOMAIN EXPERTISE:

- Acquire comprehensive knowledge and understanding about the domain
- Apply the knowledge in real life situations
- Understand about dynamics of the subject areas and the impact of changes

PO 2 LIFE-LONG LEARNING AND RESEARCH:

- Learn how to learn, unlearn and relearn.
- Adapt to the dynamics of work place and life
- Develop a questioning mind and analyze for reasons.

PO 3 MODERN EQUIPMENT USAGE:

- Understand how to effectively access, retrieve and use information on the Internet.
- Use technology intelligently for communication, entertainment and for the benefit of society at large
- Develop skills for effective use of various learning sources on the Internet

PO 4 COMPUTING SKILLS AND ETHICS:

- Able to use the computer technology to complement the domain expertise
- Able prepare domain related work using the computer software packages for decision making
- Ensure ethical practices in both on the job and off the job.

PO 5 COMPLEX PROBLEM INVESTIGATION & SOLVING:

- Be a rational thinker and apply the domain and common knowledge for reasoning
- Able to collect the data and interpretation and justify the conclusion.
- Able to inform the results to stakeholders and reporting

PO 6 PERFORM EFFECTIVELY AS INDIVIDUALS AND IN TEAMS:

- Able to see the common interest and importance of team work
- Be an effective team member while retaining own abilities
- Cooperate, coordinate and perform effectively in diverse teams/groups.

PO 7 EFFICIENT COMMUNICATION & LIFE SKILLS:

- Be an effective listener and project views with justification
- Able to use various communication media effectively
- Able to present information clearly and concisely and convincingly

PO 8 ENVIRONMENTAL SUSTAINABILITY:

- Be sensitive about environmental issues
- Understand the need and ways for sustainable development
- Propagate and practice the environment protection measures

PO 9 SOCIETAL CONTRIBUTION:

- Understand the diversity in society and serve for the common good of the society.
- Sensitized to address societal issues viz: calamities, disasters, poverty, epidemics.
- Be a patriotic citizen to uphold the constitutional values of the country

PO 10 EFFECTIVE PROJECT MANAGEMENT:

- Able to develop goals following SMART method
- Able to plan, do, check and act for deviations
- Able to cope with uncertainties and plan changes

PROGRAMME SPECIFIC OUTCOMES: B. Com (GENERAL):

Student will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Student will be able to demonstrate knowledge in setting up a computerized set of accounting books.

1. Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.
2. Student will be able to demonstrate progressive affective domain development of vales of role of accounting in society and business.
3. Student will learn relevant managerial accounting career skill, applying both qualitative and quantitative knowledge to their future career in business.
4. Learners will gain through systematic and subject skill with in various disciplines of commerce, business accounting, economics, finance and auditing.
5. Learning will be able to recognize features and role of businessman entrepreneur, managers, consultant, which will help learners to process knowledge and other soft skill and to react aptly when confronted with critical decision making.
6. Learner will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
7. Learners will acquire the skills like effective communication, decision making problem solving in day to day business affairs.
8. Learners will involve in various co-activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
10. Learners will be able to do higher education and advance in the field of commerce and finance.

PROGRAMME SPECIFIC OUTCOMES: B. Com (CA AND CECS):

At the end of three-year B.Com programme with specialization in Computer Application, the students will be able to:-

PSO 1- Understand the application of business Knowledge in both theoretical and practical aspects.

PSO 2- Determine the procedures and schedules to be followed on preparing financial statements of Companies.

PSO 3- Understand the basic concepts and functions of accounting, trade and computer software

PSO 4- Develop proficiency in the management of an organization

PSO 5- Attain skills in conducting business transactions online

PSO6 – Analyze the scope of the business by adopting modern technology in the business practice

PSO 7 - Follow the ethics pertaining to business transactions

PSO 8 - Learners will acquire the skills like effective communication, decision making, and problem solving in day-to-day business affaires.

PSO 9 - Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain Practical exposure.

PSO 10- Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO 11- Learners will be able to do higher education and advance research in the field of Commerce and finance.

PR Government College (A), Kakinada

Department of Commerce of Management Studies

I B.Com Single Major

COURSE OUTCOMES:

PROGRAM	SEM	COURSE	COURSE OUTCOMES
I B.COM (GEN CA and TPP)	I SEM	Fundamentals of accounting	➤ 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 a 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 organizations.
I BCom (GEN CA TPP and BBA)	I Sem	Business Organization	➤ 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 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
BBA	I Sem	Fundamentals of Commerce	➤ 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 macro 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.

I B.COM (RCCS CA TPP)	II SEM	Financial Accounting	➤ 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.
I B.COM (RCCS CA TPP)	II SEM	Business Management	➤ 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.

PR Government College (A), Kakinada
Department of Commerce and Management Studies
II B.Com

COURSE OUTCOMES:

PROGRAM	SEM	COURSE	COURSE OUTCOMES
II B.COM (RCCS)	II SEM	Advanced Accounting	➤ To provide the knowledge of various accounting concepts. ➤ To impart the knowledge about accounting methods and techniques. ➤ 3.Ability to evaluate financial results through examination of relevant data (i.e income statement,

(GEN TM, EM, CA, CECS)			balance sheet, cash flow statement and budgets.
II BCom (RCCS) (GEN TM, EM, CA,)	III Sem	Business Statistics	➤ To provide an understanding for the commerce students on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, regression and correlation analysis and business / economic forecasting. ➤ To develop the student's ability to use mathematics and statistics to solve business problems. ➤ To provide a concept in statistics and commonly used quantitative methods, which will prove useful for the students to understand and appreciate other subjects in commerce programme.
BCom (RCCS) (GEN TM, EM,)	III Sem	Marketing	➤ 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.
II B.COM (RCCS) (GEN TM, EM, CA, CECS)	IV SEM	Corporate Accounting	➤ Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. ➤ Prepare financial accounts of partnership firm indifferent situations of admission, retirement ,death and insolvency of the partners.

III B.Com (RCCS) (GEN TM, EM, CA, CECS)	IV Sem	Cost Management Accounting	➤ To understand various costing systems and management systems ➤ To evaluate the costs and benefits of different conventional and contemporary costing systems ➤ To differentiate methods of schedule costs as per unit of production
II BCom (RCCS)/CA (GEN TM, EM, CA)	IV Sem	Income Tax	➤ Student will able to Compute the assessable of income tax. ➤ Student will able to Identify and analyze the procedural aspects under different applicable statutes related to direct taxation. ➤ Student will able to understand the basic principles underlying the direct Taxation Statutes .
BCom (RCCS) (GEN TM, EM, CA)	IV Sem	Business Law	➤ To understand the provisions of contract law in the context of business transactions ➤ To gain knowledge on legal provisions related to sale contracts
BCom (RCCS) (GEN TM, EM, CA)	IV Sem	Auditing	➤ To gain working knowledge of legal provisions related to audit ➤ To acquire the skill of audit planning and preparation of audit program and vouching. ➤ To gain understanding about controls and internal audit.
BCom (RCCS)/CA (GEN TM, EM)	IV Sem	GST	➤ Understand the basic principles underlying the Indirect Taxation Statutes. ➤ Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit. ➤ Identify and analyze the procedural aspects under different applicable statutes related to GST.

			➤ Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. ➤ Develop various GST Returns and reports for business transactions in Tally

Department of Commerce and Management Studies

III B. Com (RCCS – CA – CECS)

COURSE OUTCOMES:

III BCom	V Sem	Stock Market	• Expose to theory and functions of the Share Market in Financial Sector as job careers • Study the functioning of capital markets and create awareness among the public • Acquire knowledge on operations of Share Market and Research skills • Involve in activities of Mutual Funds and stock market firms • Enhance their skills by practicing in preparation of accounting statements.
BCom	V Sem	Stock Market Analysis	• Understand the Investment analysis methods and their relative merits in investment analysis • Understand and apply the fundamental analysis in equity shares • Understand and apply the technical analysis in equity shares • Understand and apply the quantitative analysis in equity shares • Understand the mutual funds operations and analyses the performance
III B.Com	V Sem	Sales Promotion and Practice	• Analyze various sales promotion activities. • Get exposed to new trends in sales Promotion. • Understand the concepts of creativity in sales promotion. • Enhance skills to motivate the salesperson to reach their targets. • Develop the skills of designing of sales promotion events
III BCom	V Sem	Advertising and Media Planning	• Understand the role of advertising in business environment. • Understand the legal and ethical issues in advertising.

			• Acquire skills in creating and developing advertisements. • Understand up-to-date advances in the current media industry. • Acquire the necessary skills for planning an advertising media campaign
III B.Com	V Sem	Income Tax Procedures and Practice	• To know the residential status of assesses and income exempted from tax. • Analyze the assessment procedure under representation before appropriate authorities under the law. • To familiar with the competition of income from salary and house property. • To familiar with the competition of income from business and profession.
III B.Com	V Sem	GST Procedures and Practice	• Understand the concept of Liability and Payment of GST. • Create a new company in Tally with GST components and establish environment for GST Voucher entry. • Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST. • Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally. • Acquire skill of online payment of GST through GST Portal.
III B.Com	VI Sem	Apprenticeship	• Corporate apprenticeship programme enables the students to apply the conceptual knowledge into practical situations.

BBA(DM) PROGRAM OUTCOMES

On successful completion of Graduate program, graduating students will be able to:

PO 1 DOMAIN EXPERTISE:

- Acquire comprehensive knowledge and understanding about the domain
- Apply the knowledge in real life situations
- Understand about dynamics of the subject areas and the impact of changes

PO 2 LIFE-LONG LEARNING AND RESEARCH:

- Learn how to learn, unlearn and relearn.
- Adapt to the dynamics of work place and life
- Develop a questioning mind and analyze for reasons.

PO 3 MODERN EQUIPMENT USAGE:

- Understand how to effectively access, retrieve and use information on the Internet.
- Use technology intelligently for communication, entertainment and for the benefit of society at large
- Develop skills for effective use of various learning sources on the Internet

PO 4 COMPUTING SKILLS AND ETHICS:

- Able to use the computer technology to complement the domain expertise
- Able prepare domain related work using the computer software packages for decision making
- Ensure ethical practices in both on the job and off the job.

PO 5 COMPLEX PROBLEM INVESTIGATION & SOLVING:

- Be a rational thinker and apply the domain and common knowledge for reasoning
- Able to collect the data and interpretation and justify the conclusion.
- Able to inform the results to stakeholders and reporting

PO 6 PERFORM EFFECTIVELY AS INDIVIDUALS AND IN TEAMS:

- Able to see the common interest and importance of team work
- Be an effective team member while retaining own abilities
- Cooperate, coordinate and perform effectively in diverse teams/groups.

PO 7 EFFICIENT COMMUNICATION & LIFE SKILLS:

- Be an effective listener and project views with justification
- Able to use various communication media effectively
- Able to present information clearly and concisely and convincingly

PO 8 ENVIRONMENTAL SUSTAINABILITY:

- Be sensitive about environmental issues
- Understand the need and ways for sustainable development
- Propagate and practice the environment protection measures

PO 9 SOCIETAL CONTRIBUTION:

- Understand the diversity in society and serve for the common good of the society.
- Sensitized to address societal issues viz: calamities, disasters, poverty, epidemics.
- Be a patriotic citizen to uphold the constitutional values of the country

PO 10 EFFECTIVE PROJECT MANAGEMENT:

- Able to develop goals following SMART method
- Able to plan, do, check and act for deviations
- Able to cope with uncertainties and plan changes

PROGRAMME SPECIFIC OUTCOMES: BBA (Digital Marketing):

At the end of three year BBA programme with specialization in Digital Marketing, the students will be able to:-

PSO 1- Learners imbibed with the concepts of Social Media Communication and platforms

PSO 2- Learners will gain knowledge of modern principles in Social Network Management and various models of E Marketing.

PSO 3- Learners acquire competency in using Web Analytics in Marketing decisions and strategies.

PSO 4- Learners will develop the techniques of SEM and SEO to enable the businesses to run online marketing campaigns.

PSO 5- Learners attain skills in legal implications of using technology in business as well as marketing

PSO 6 – Learners will understand various facets of business in the modern age such as International Business, Cross Border transactions, MSME development.

PSO 7 – Learners will gain knowledge of organizational structure and management theories and training as well as development of human resources.

Department of Commerce and Management Studies

BBA - DIGITAL MARKETING

Course	Semester	Programme	OUT COMES
II BBA	III SEM	ORGANIZAITIONAL BEHAVIOUR	➤ To know the importance of studying organizational behavior in organization structure ➤ to implement solutions regarding problems in dealing with people ➤ to better understand the variousOB theories and put them into practical applications
II BBA	III SEM	Search Engine Optimization	➤ To understand the application of SEO with regard to digital marketing ➤ To implement various SEO techniques in the context of ever growing search capabilities
II BBA	III SEM	FINANCIAL MANAGEMENT	➤ To know about the functions of the Finance Manager ➤ To implement various financing strategies to make optimum capital structure ➤ To gain understanding of working capital management
II BBA	IV SEM	TRAINING AND DEVELOPMENT	➤ To be able to design different kinds of training programs ➤ To understand the process of development and to formulate development strategies ➤ To be familiar with various coaching and counseling activities
II BBA	IV SEM	BUSINESS LAW	➤ To understand the implications of business law in management of a firm ➤ To gain understanding of the provisions of Contract Act, Companies Act, Factories Act and Sale of Goods Act ➤ To understand the consumer protection law to enable them to enforce consumer

II BBA	IV SEM	Micro, Small, Medium Enterprises Management	➤ To the importance of MSME Sector in India ➤ To gain understanding of various schemes available for MSME Sector and the measures taken by the Government ➤ To understand the intricacies of managing an MSME ➤ To be familiar with challenges and issues faced by the MSMEs
II BBA	IV SEM	SEM & Affiliate Marketing	➤ To understand how to implement SEM campaign under various models ➤ To gain knowledge of promoting websites on Google and running campaigns ➤ To understand the Affiliate Marketing skills, knowledge, insights and tools.
II BBA	IV SEM	Cyber Law	➤ To gain understanding of challenges posed by the IT to business ➤ To be familiar with various Cyber Crime activities and techniques for managing them ➤ To gain understanding of CyberLaw in India and its implications for business
II BBA	IV	Corporate Internship	Corporate Internship programme enables the students to apply the conceptual knowledge into practical situations.

III BBA	V	Web Design & Planning	➤ Certainty and Efficiency in website designing. ➤ Enhanced end user experience so that achieve maximum returns.
III BBA	V	HTML & CSS	➤ HTML and CSS go hand in hand for developing flexible, attractive, and user-friendly websites. ➤ HTML (Hyper Text Markup Language) is used to show content on the page whereas CSS is used for presenting the page. ➤ HTML describes the structure of a website semantically along with presentation cues, making it a mark-up language, rather than a programming language.
III BBA	V	WEB ANALYTICS	➤ Read and understand in a proper way the main key. ➤ Manage web and social analytics principles to drive marketing campaign or strategies
III BBA	V	Advanced SEO	➤ Learn what search engine optimization (SEO) is and how a web site needs to be structured. ➤ Appreciate the constructs of search engine- friendly Web sites.
III BBA	V	Sales Management	➤ Understand the sales management process, organizing and apply in general business ➤ Understand and apply the sales skills and effectively manage the sale process in different situations. ➤ Understand and prepare the sales budget and understand the sales control and apply the techniques. ➤ Understand the sales quotas and implement and evaluate quotas and apply the sales force staffing process. ➤ Understand the sales force motivational factors and implement compensation programs and evaluate the same

III BBA	V	Product and Brand Management	➤ Understand and apply the new product development techniques and programs and craft products for varying needs. ➤ Understand and apply the process of Product Management and strategies, policies and decisions. ➤ Understand the brand management process and the associated factors and apply in crafting a brand. ➤ Understand and apply the process of Design Thinking in developing new products
III BBA	VI	Apprenticeship	Corporate Apprenticeship programme enables the students to apply the conceptual knowledge into practical situations.

P.R. GOVT. COLLEGE (A), KAKINADA							
ACADEMIC CELL							
BOS CHANGES FROM DEPARTMENTS - AY 2023-24							
Name of the Department	S.No .	Semester, Program	Paper Number & Paper Title	Titles of Topics deleted	Topics to be added during BOS meeting August 2023	Percentage of changes made in syllabus	Justification per each topic deleted/ added
Department of commerce and management studies	1	Single Major I B.COM (RCCS)	FUNDAMENTAL OF COMMERCE	NO DELETION	Newly introduced course	No change	Newly introduced course
	2	I B.COM (RCCS)	BUSINESS ORGANISATION	NO DELETION	Newly introduced course	No change	Newly introduced course
	3	I B.COM (TAX)	FUNDAMENTAL OF COMMERCE	NO DELETION	Newly introduced course	No change	Newly introduced course
	4	I B.COM (TAX)	BUSINESS ORGANISATION	NO DELETION	Newly introduced course	No change	Newly introduced course
	5	I B.COM (CA)	BUSINESS ORGANISATION	NO DELETION	Newly introduced course	No change	Newly introduced course
	6	I BBA	FUNDAMENTAL OF COMMERCE	NO DELETION	Newly introduced course	No change	Newly introduced course
	7	IBBA	BUSINESS ORGANISATION	NO DELETION	Newly introduced course	No change	Newly introduced course
	8	II B.COM (CA)	FINANCIAL ACCOUTING PRACTICE COURSE	NO DELETION	Newly introduced course	No change	Newly introduced course
	9	II B.COM (RCCS)	BUSINESS MANAGEMENT	NO DELETION	Newly introduced course	No change	Newly introduced course
	10	II B.COM (RCCS)	FINANCIAL ACCOUNTING	NO DELETION	Newly introduced course	No change	Newly introduced course
	11	II BBA-DM	FUNDAMENTAL OF DIGITAL MARKETING	NO DELETION	Newly introduced course	No change	Newly introduced course
	12	II BBA-DM	E-MARKETING	NO DELETION	Newly introduced course	No change	Newly introduced course
	13	II B.COM (TAX)	FINANCIAL ACCOUNTING	NO DELETION	Newly introduced course	No change	Newly introduced course
	14	II B.COM (TAX)	INDIAN TAX SYSTEM	NO DELETION	Newly introduced course	No change	Newly introduced course
	15	III B.COM (RCCS-CA-CECS)	3A – ADVANCED ACCOUNTING	NO DELETION	Single Entry System conversion method, Installment Purchase – Penalties.	20%	To make the syllabus current and relevant
	16	III B.COM (RCCS-CA)	3B- BUSINESS STATISTICS	NO DELETION	Index Numbers	20%	To make the syllabus current and relevant
	17	III B.COM (RCCS)	3C-MARKETING	NO DELETION	Services Marketing	20%	To make the syllabus current and relevant

	18	III BBA	3A ORGANISATIONAL BEHAVIOUR	NO DELETION	Quality Circles , Corporate culture	20%	To make the syllabus current and relevant
	19	III BBA	3B- SEO	NO DELETION	SERP (Search Engine Results Page)	20%	To make the syllabus current and relevant
	20	III BBA	3C.FINANCIAL MANAGEMENT	NO DELETION	Investment Decisions	20%	To make the syllabus current and relevant
	21	IV B.COM (RCCS-CA-CS)	4A- CORPOTARE ACCOUNTING	NO DELETION	Amalgamation, Absorption	20%	To make the syllabus current and relevant
	22	IV B.COM (RCCS-CA-CS)	4B. CMA	NO DELETION	Over heads distribution Primary and Secondary Distribution	20%	To make the syllabus current and relevant
	23	IV B.COM (RCCS-CA)	4C- INCOME TAX	NO DELETION	Set off and carry forward of losses	20%	To make the syllabus current and relevant
	24	IV B.COM (RCCS-CA)	4D- BUSINESS LAWS	NO DELETION	Cyber Law	20%	To make the syllabus current and relevant
	25	IV B.COM (RCCS)	4E- AUDITING	NO DELETION	Auditor is bite but not bark with case laws	20%	To make the syllabus current and relevant
	26	IV B.COM (RCCS)	4F-GST	NO DELETION	GSTIN, GSTN Role and Importance	20%	To make the syllabus current and relevant
	27	IV BBA	1D- TRAINING AND DEVELOPMENT	NO DELETION	Recent trends in Training and Development in HRM	20%	To make the syllabus current and relevant
	28	IV BBA	2D- BUSINESS LAWS	NO DELETION	Breach of contracts and its remedies	20%	To make the syllabus current and relevant
	29	IV BBA	3D-MSMEM	NO DELETION	Problems and prospects of MSME.	20%	To make the syllabus current and relevant
	30	IV BBA	4D-INTERNATIONAL BUSINESS	NO DELETION	Latest Trends in International Business to e-commerce	20%	To make the syllabus current and relevant
	31	IV BBA	5D -SEM& AFILIATE MARKETING	NO DELETION	Advanced affiliating marketing	20%	To make the syllabus current and relevant
	32	IV BBA	6D- CYBER LAWS	NO DELETION	Cyber crimes special reference to Social media i.e., Face book frauds	20%	To make the syllabus current and relevant
	33	V B.COM	Stock Market	NO DELETION	Role of Investors perceptions	20%	To make the syllabus current and relevant
	34	V B.COM	Stock Market Analysis	NO DELETION	Stock market frauds in recent era	20%	To make the syllabus current and relevant
	35	V B.COM	Sales Promotion and Practice	NO DELETION	Consumer requirements through websites.	20%	To make the syllabus current and relevant
	36	V B.COM	Advertising and Media Planning	NO DELETION	Cost free advertisements and its importance or oral advertisements depend on the good will.	20%	To make the syllabus current and relevant

	37	V B.COM	GST procedures and practice	NO DELETION	Latest Changes by GSTC	20%	To make the syllabus current and relevant
	38	V B.COM	Income Tax procedures and practice	NO DELETION	Depreciation as per IT Act 1961	20%	To make the syllabus current and relevant
	39	V BBA	HTML	NO DELETION	Top web design trends to dominate 2023.		To make the syllabus current and relevant
	40	V BBA	Advanced SEO	NO DELETION	Advanced SEO strategies 2023, SEO Training – Unbeatable prices and offers.	20%	To make the syllabus current and relevant
	41	V BBA	Web Analytics	NO DELETION	Web best analytics tools to use in 2023	20%	To make the syllabus current and relevant
	42	V BBA	Web design and Planning	NO DELETION	Website planning in Seven steps	20%	To make the syllabus current and relevant
	43	V BBA	Sales Management	NO DELETION	consumer satisfaction.	20%	To make the syllabus current and relevant
	44	V BBA	Product Management	NO DELETION	Customer loyalty and equity	20%	To make the syllabus current and relevant
	45	VII B.COM HONORS	Financial Institutions and Markets	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	46		Financial Planning	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	47		Financial Management	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	48		Fundamentals of Financial Technology	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	49		Investment Management	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	50		SEC	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	51	VIII B.COM HONORS	International Financial System	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	52		Financial Reporting	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	53		Behavioral Finance	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant

	54		Financial Derivatives	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	55		Security Analysis and portfolio Management	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant
	56		SEC	NO DELETION	Newly introduced course	No change	To make the syllabus current and relevant

TABLE FOR EXTRA CREDITS

1	MOOC Course	SWAYAM /NPTEL /CEC etc., (Course Completion certificate with credits should be produced for the claim of extra credits	Total credits achieved will be considered
2	NCC	B CERTIFICATE	2
3	Sports	Participation in National Camp after 'B' certificate	3
		C certificate	4
		Adventure camp/RD parade along with 'B'	5
		Failed in B certificate Examination	1
		Intercollegiate selection	2
4	NSS	South zone selection	3
		All India participation	4
		Winning medals in all India competitions	5
		40% attendance in regular NSS activities	1
5	JKC	50% attendance with Community Service	2
		Conduct of survey/Youth exchange/RD	3
		Enrollment and training	1
6	Community service	Campus recruitment local level	2
		MNCs/reputed companies	3
		Participation in community service by departments (outreach programmes)	2
7	Cultural activity	Winning medals at state level-2, District level-1	2 1
8	COP/Add on Course	Pass in Certificate Exam-1, Diploma-2	1 2
9	Support services	Lead India, Health club, RRC and Eco Club etc., participation in various programmes	1
9	Support services	Lead India, Health club, RRC and Eco Club etc., participation in various programmes	1

P R GOVERNMENT COLLEGE (A) - KAKINADA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES (DCMS)
RELEVANCE OF THE COURSE

SL.NO	PROGRAM	SEMESTER	COURSE TITLE	Local/Regional/ National/Global	Relevance of the Course
1		I	FA	NATIONAL	It provides the most vital information you need to understand how your business grows, makes money, where the profit of a business goes, and what your cash flow is. In short, if you do not understand the basic principles of accounting, you cannot run a business, nor can you even hope to help a business grow and profit.
2			BOM	Global	Management helps in providing good quality of services and products which increases the living standard. It also leads to more profit of the organisation and thus providing fair wages and generating more employment opportunities
3			B.ENVIRONMENT	Global	A business environment enables firms to analyze their competitors' strategies and actions. Further, they can create their own strategies accordingly. If you take a quick look at the telecom sector, almost all providers offer similar services at similar prices.
4			INSURANCE PROMOTION	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
5			ENTREPRENEURSHIP	Global	By creating new products and services, they stimulate new employment, which ultimately results in the acceleration of economic development. So public policy that encourages and supports entrepreneurship should be considered important for economic growth
6			FA -II	NATIONAL	Financial accounting is also important because it keeps a detailed record of a business's transactions. This aspect of financial accounting, also known as bookkeeping, helps companies keep track of their expenses and stay organized.

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COM -RCCS - EM -TM

II	Business Economics	Global	Studying the scope of business economics is important as it enables business owners to comprehend how the economy operates and how it affects their operations. Business economists make decisions on capital investments, pricing tactics, and profit margins based on their understanding of economic theory.
	Banking Theory and Ptactices	Global	
	Business Communication	Global	Communication is the process of how we share information, whether it's verbally, nonverbally or in written form. Learning to communicate better can improve job performance and advance your career.
	Logistics and Supply Chain Manageemnt	Global	Logistics in Supply management helps in Cost Reduction and More Efficiency. Logistics plays a crucial role in the supply chain management and thus has direct effect on the customer demand. The correct and efficient product movement ensures that an organization or business can meet or even exceed the consumer's demand.
III	BUSINESS STATISTICS	Global	Statistics should be used to find new markets, promote better customer retention, increase sales, and identify sales opportunities. This information can help you make intelligent decisions that will help your company grow and thrive over time.
	ADVANCED ACCOUNTING	NATIONAL	The purpose of advanced financial accounting and advanced financial reporting is to aid in decision-making and strategy for a company. Basic accounting really only tells a story about where money has come from and where it has gone.
	MARKATING	Global	The importance of marketing for your business manifold. It makes the customers aware of your products or services, engages them, and helps them make the buying decision. Furthermore, a marketing plan, a part of your business plan, helps in creating and maintaining demand, relevance, reputation, competition, etc.
	RETAILING	Global	Retailing plays a significant role in economic system of any country. It involves selling goods and services to the ultimate consumers.

15	B.	IV	Corporate Accounting	NATIONAL	All government-registered businesses or companies need a corporate accountant. It helps organizations sail through financial, legal, and operational issues. The preparation of income statements helps evaluate the net appreciation of business profit and loss.
16			Cost and Management Accounting	NATIONAL	Cost accounting helps the management foresee the cost price and selling price of a product or a service, which helps them formulate business policies. With cost value as a reference, the management can come up with techniques to control costs with an aim to achieve maximum profitability.
17			Income Tax	NATIONAL	Taxes are used by the government for carrying out various welfare schemes including employment programmes. There are Lakhs of employees in various departments and the administrative cost has to be borne by the Government.
18			Business Laws	NATIONAL	With the knowledge of business laws and regulations, one can manage the business more efficiently by avoiding unnecessary legal issues. It would be easier to understand every type of business's legal terms and conditions with this knowledge.
19			Auditing	NATIONAL	It is to ensure that financial information is represented fairly and accurately. Also, audits are performed to ensure that financial statements are prepared in accordance with the relevant accounting standards.
20			GST	NATIONAL	The cascading effects of taxes are eliminated. As competitiveness improved across the markets, transaction costs were reduced. Due to easy tax compliance processes, conducting business improved. Due to the uniformity in tax rates and structures, corporations can make better business decisions and investments.
21			Stock Market	Global	The stock market enables businesses to trade publicly and raise capital. Moreover, it allows investors to earn profits by trading in securities. It is a platform for buying and selling securities.

22	V		Stock Market Analysis	Global	Investors or traders make buying or selling decisions based on stock analysis information. Stock analysis helps traders to gain an insight into the economy, stock market, or securities. It involves studying the past and present market data and creating a methodology to choose appropriate stocks for trading.
23			GST Practices and producers	NATIONAL	Understand the concept, importance, and impact of GST in supporting the country's economy and reducing corruption.
24			Income Tax practices and producers	NATIONAL	Because it is more efficient to tax workers directly than indirectly through the corporate tax , the optimal corporate income tax for such an economy is zero
25			Sales promotion	Global	In addition to increasing immediate sales, sales promotions can also help your business: attract new customers. encourage loyalty and repeat purchases. get insights into customer behaviour.
26			Advertising and media planning	Global	Media planning is the process advertisers go through before buying and launching ads to gauge effectiveness and maximize ROI (return on investment). It is a critical first step in any ad campaign. The tangible outcome of the media planning process is a media plan document that will guide your ad campaign.
27	T		FA	NATIONAL	It provides the most vital information you need to understand how your business grows, makes money, where the profit of a business goes, and what your cash flow is. In short, if you do not understand the basic principles of accounting, you cannot run a business, nor can you even hope to help a business grow and profit.
28			BOM	Global	Management helps in providing good quality of services and products which increases the living standard. It also leads to more profit of the organisation and thus providing fair wages and generating more employment opportunities

29	ACTIONS)	1	INSURANCE PROMOTION	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
30			ENTREPRENEURSHIP	Global	By creating new products and services, they stimulate new employment, which ultimately results in the acceleration of economic development. So public policy that encourages and supports entrepreneurship should be considered important for economic growth
31		II	FA -II	NATIONAL	Financial accounting is also important because it keeps a detailed record of a business's transactions. This aspect of financial accounting, also known as bookkeeping, helps companies keep track of their expenses and stay organized.
32			Business Economics	Global	Studying the scope of business economics is important as it enables business owners to comprehend how the economy operates and how it affects their operations. Business economists make decisions on capital investments, pricing tactics, and profit margins based on their understanding of economic theory.
33			Business Communication	Global	Communication is the process of how we share information, whether it's verbally, nonverbally or in written form. Learning to communicate better can improve job performance and advance your career.
34			Logistics and Supply Chain Manageemnt	Global	Logistics in Supply management helps in Cost Reduction and More Efficiency. Logistics plays a crucial role in the supply chain management and thus has direct effect on the customer demand. The correct and efficient product movement ensures that an organization or business can meet or even exceed the consumer's demand.

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B.COM (COMPUTER APPLIC

III	BUSINESS STATISTICS	Global	Statistics should be used to find new markets, promote better customer retention, increase sales, and identify sales opportunities. This information can help you make intelligent decisions that will help your company grow and thrive over time.
	ADVANCED ACCOUNTING	NATIONAL	The purpose of advanced financial accounting and advanced financial reporting is to aid in decision-making and strategy for a company. Basic accounting really only tells a story about where money has come from and where it has gone.
	RETAILING	Global	Retailing plays a significant role in economic system of any country. It involves selling goods and services to the ultimate consumers.
IV	Corporate Accounting	NATIONAL	All government-registered businesses or companies need a corporate accountant. It helps organizations sail through financial, legal, and operational issues. The preparation of income statements helps evaluate the net appreciation of business profit and loss.
	Cost and Management Accounting	NATIONAL	Cost accounting helps the management foresee the cost price and selling price of a product or a service, which helps them formulate business policies. With cost value as a reference, the management can come up with techniques to control costs with an aim to achieve maximum profitability.
	Income Tax	NATIONAL	Taxes are used by the government for carrying out various welfare schemes including employment programmes. There are Lakhs of employees in various departments and the administrative cost has to be borne by the Government.
	Business Laws	NATIONAL	With the knowledge of business laws and regulations, one can manage the business more efficiently by avoiding unnecessary legal issues. It would be easier to understand every type of business's legal terms and conditions with this knowledge.

42	V	Stock Market	Global	The stock market enables businesses to trade publicly and raise capital. Moreover, it allows investors to earn profits by trading in securities. It is a platform for buying and selling securities.
43		Stock Market Analysis	Global	Investors or traders make buying or selling decisions based on stock analysis information. Stock analysis helps traders to gain an insight into the economy, stock market, or securities. It involves studying the past and present market data and creating a methodology to choose appropriate stocks for trading.
44		Sales promotion	Global	
45		Advertising and media planning	Global	Media planning is the process advertisers go through before buying and launching ads to gauge effectiveness and maximize ROI (return on investment). It is a critical first step in any ad campaign. The tangible outcome of the media planning process is a media plan document that will guide your ad campaign.
46	I	FA	NATIONAL	It provides the most vital information you need to understand how your business grows, makes money, where the profit of a business goes, and what your cash flow is. In short, if you do not understand the basic principles of accounting, you cannot run a business, nor can you even hope to help a business grow and profit.
47		INSURANCE PROMOTION	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
48		ENTREPRENEURSHIP	Global	By creating new products and services, they stimulate new employment, which ultimately results in the acceleration of economic development. So public policy that encourages and supports entrepreneurship should be considered important for economic growth

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B.COM (COMMERCE - ECONOMICS - COMPUTER SCIENCE)

II	FA -II	NATIONAL	Financial accounting is also important because it keeps a detailed record of a business's transactions. This aspect of financial accounting, also known as bookkeeping, helps companies keep track of their expenses and stay organized.
	Business Communication	Global	Communication is the process of how we share information, whether it's verbally, nonverbally or in written form. Learning to communicate better can improve job performance and advance your career.
	Logistics and Supply Chain Manageemnt	Global	Logistics in Supply management helps in Cost Reduction and More Efficiency. Logistics plays a crucial role in the supply chain management and thus has direct effect on the customer demand. The correct and efficient product movement ensures that an organization or business can meet or even exceed the consumer's demand.
III	ADVANCED ACCOUNTING	NATIONAL	The purpose of advanced financial accounting and advanced financial reporting is to aid in decision-making and strategy for a company. Basic accounting really only tells a story about where money has come from and where it has gone.
	RETAILING	Global	Retailing plays a significant role in economic system of any country. It involves selling goods and services to the ultimate consumers.
IV	Corporate Accounting	NATIONAL	All government-registered businesses or companies need a corporate accountant. It helps organizations sail through financial, legal, and operational issues. The preparation of income statements helps evaluate the net appreciation of business profit and loss.
	Cost and Management Accounting	NATIONAL	Cost accounting helps the management foresee the cost price and selling price of a product or a service, which helps them formulate business policies. With cost value as a reference, the management can come up with techniques to control costs with an aim to achieve maximum profitability.

56		V	Stock Market	Global	The stock market enables businesses to trade publicly and raise capital. Moreover, it allows investors to earn profits by trading in securities. It is a platform for buying and selling securities.
57			Stock Market Analysis	Global	Investors or traders make buying or selling decisions based on stock analysis information. Stock analysis helps traders to gain an insight into the economy, stock market, or securities. It involves studying the past and present market data and creating a methodology to choose appropriate stocks for trading.
58		I	PRINCIPLES OF MANAGEMENT	Global	The application of principles of management helps the managers to take right decisions at the right time. These principles of management help managers to tackle the diverse problems in a dynamic business environment.
59			MANAGERIAL ECONOMICS	Global	Managerial economics helps managers to make rational decisions by analyzing challenges and applying principles in economics. It enables managers to handle and operate the business efficiently. It's a significant aspect of any business as it efficiently connects theoretical knowledge with practical applications.
60			FMDM	Global	Content is the pillar of your authority in the online community. Promoting and sharing high-quality, customer-relevant content, will make you known as the go-to source for your industry. You increase your authority as a subject matter expert in your industry.
61			INSURANCE PROMOTION	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
62			ENTREPRENEURSHIP	Global	By creating new products and services, they stimulate new employment, which ultimately results in the acceleration of economic development. So public policy that encourages and supports entrepreneurship should be considered important for economic growth

63	BA (DIGITAL MARKETING)	II	Accounting for Managers	NATIONAL	The main objective of managerial accounting is to maximize profit and minimize losses. It is concerned with the presentation of data to predict inconsistencies in finances that help managers make important decisions. Its scope is quite vast and includes several business operations.
64			E-Commerce	Global	the ability to allow a shopper to find what they need to fulfill the intent they carry at a specific point in time and within a particular context.
65			Digital and Social Media Marketing	Global	The reason why social media marketing is important now more than ever is because social media is where buyers and customers are engaging. Basically, people are reaching out to one another for guidance, advice, information, resources, and much more.
66			Business Communication	Global	Communication is the process of how we share information, whether it's verbally, nonverbally or in written form. Learning to communicate better can improve job performance and advance your career.
67			Logistics and Supply Chain Manageemnt	Global	Logistics in Supply management helps in Cost Reduction and More Efficiency. Logistics plays a crucial role in the supply chain management and thus has direct effect on the customer demand. The correct and efficient product movement ensures that an organization or business can meet or even exceed the consumer's demand.
68		III	ORGANISATIONAL BEHAVIOUR	Global	Studying OB helps to understand and predict organisational life. It also helps to understand the nature and activities of people in an organisation. It has great need and significance to motivate employees and to maintain interrelations in the organisation.
69			FINANCIAL MANAGEMENT	Global	Assists in acquiring and managing funds. Helps in funds allocation. Provides insights to make critical financial decisions. Cuts down financial costs.

70	BI	III	SEO	Global	Relevance in SEO is a reflection of how well the search engine results page (SERP) aligns with the searcher's intent. For example, if you were to search for information on “U.S. taxation laws,” the undisputed and most relevant source would be the IRS's . gov website.
71			RETAILING	Global	Retailing plays a significant role in economic system of any country. It involves selling goods and services to the ultimate consumers.
72		IV	Cyber Law	NATIONAL	protect people's privacy and prevent the misuse of personal information. Other important cyber laws include those that deal with copyright and trademark law. These laws protect the intellectual property rights of creators and owners of copyrighted material.
73			Business Laws	NATIONAL	With the knowledge of business laws and regulations, one can manage the business more efficiently by avoiding unnecessary legal issues. It would be easier to understand every type of business's legal terms and conditions with this knowledge.
74			Training and Development	Global	Training and development helps companies gain and retain top talent, increase job satisfaction and morale, improve productivity and earn more profit. Additionally, businesses that have actively interested and dedicated employees see 41 percent lower absenteeism rates, and 17 percent higher productivity.
75			MSMEM	NATIONAL	MSMEs seek to improve the lives of workers by offering employment, loans, and other services.
76			International Business	Global	promotes competition in domestic markets and introduces new opportunities to foreign markets. Global competition helps companies become more innovative and efficient in their use of resources.
77			SEM and Affiliated Marketing	Global	SEM is to promote a website's visibility using paid search, contextual advertising, and organic search rankings.
78			Product and Brand Management	Global	It helps create an emotional connection between the customer and the company, and it also helps build customer loyalty and increase customer lifetime value.

79	V	Sales Management	Global	It helps reach your sales objectives, control sales processes, close deals faster, boost your sales performance, and thrive in a highly competitive environment.
80		Advanced SEO	Global	it can help to increase the visibility of a website, and make it more likely that people will find and visit the website.
81		Web Analytics	Global	Website analytics provide insights and data that can be used to create a better user experience for website visitors.
82		HTML & CSS	Global	HTML and CSS (along with JavaScript) are crucial for creating a great user experience for websites and web apps.
83		Web designing and Planning	Global	The ultimate goal of anyone visiting your website is to quickly find the information that they are looking for. And, your website design should make that process easier and help visitors navigate your website without getting lost.
84	I	PRINCIPLES OF MANAGEMENT	Global	helps the managers to take right decisions at the right time.
85		BUSINESS ENVIRONMENT	Global	The environment provides various inputs (resources) like finance, machines, raw materials, power and water, labour etc.
86		MANAGEMENT ACCOUNTING	Global	the concept that the information generated by an accounting system should impact the decision-making of someone perusing the information.
87		COMMUNICATION AND SOFT SKILLS	Global	Successful communication can deepen relations in personal life or professional life.
88		MANAGERIAL ECONOMICS	Global	Managerial economics helps managers to make rational decisions by analyzing challenges and applying principles in economics.
89	II	Financial Management	Global	Assists in acquiring and managing funds. Helps in funds allocation. Provides insights to make critical financial decisions. Cuts down financial costs.
90		Human Resource Management	Global	keeping employees safe, healthy, and satisfied. With proper HR management, workplace policies keep up with necessary protective measures and implementation and provide solutions to issues between team members, avoiding risk for the company and its employees.

91	M.COM		Marketing Management	Global	It makes the customers aware of your products or services, engages them, and helps them make the buying decision.
92			Research Methodology & QT	Global	research methodology gives research legitimacy and provides scientifically sound findings.
93			Computer Applications in Business	Global	Computer applications allow users to utilise the computer as a tool in a simple and user-friendly manner
94		III	MICRO FINANCE	Global	Microfinance gives poor people the opportunity to establish an existence and to create a future with prospects.
95			CORPORATE ACCOUNTING	NATIONAL	All government-registered businesses or companies need a corporate accountant. It helps organizations sail through financial, legal, and operational issues. The preparation of income statements helps evaluate the net appreciation of business profit and loss.
96			ENTREPRENUERSHIP	Global	Entrepreneurs have been instrumental in spurring social change and improving the way people live and work. They help raise the standard of living for everyone by creating jobs and making products safer, less expensive, and more functional.
97			MANAGEMENT CONTROL SYSTEM	Global	Control management is a process as it helps your business to check errors and put the right corrections in place and keeps your project management on track. With control management in place, your company increases its chances of achieving its goals.
98			STRATEGIC COST ACCOUNTING	NATIONAL	The primary importance of strategic cost management lies in its ability to constantly improve the quality of products offered to customers. To reduce heavy cost failure, an organization must implement strategic cost management in the initial stages of production.
99			Financial Markets and Services	Global	Financial Markets provide a platform where buyers and sellers can trade in financial assets. The prices of the same are defined by the market force, which is the demand and supply mechanism.

100		IV	Insurance Promotion and Management	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
101			Direct Tax	NATIONAL	Direct tax regime provides a sense of certainty to both the taxpayer and government. The amount of tax that must be paid and the amount of tax that must be collected is easy to calculate and known in advance by both the government and the taxpayer.
102			Indirect Tax	NATIONAL	Indirect taxes are commonly used and imposed by the government in order to generate revenue. They are essentially fees that are levied equally upon taxpayers, no matter their income, so rich or poor, everyone has to pay them.
103			Tax Planning and Management	NATIONAL	It ensures savings on taxes while simultaneously conforming to the legal obligations and requirements of the Income Tax Act, 1961. The primary concept of tax planning is to save money and mitigate one's tax burden.
104		I	Health Care and Hospital Environme	Global	Identifying areas of improvement in the quality of care, patient flow, and various other healthcare processes to meet the expected results of the patient- centric model.
105			Human Biology and Medical Termin	Global	human biology focuses on how we got here, how we function, and the role we play in the natural world. Importantly, this helps us to better understand human health – how to stay healthy and how diseases and injuries can be treated.
106			Organization and Management Practices	Global	It arranges the factors of production, assembles and organizes the resources, integrates the resources in effective manner to achieve goals. It directs group efforts towards achievement of pre-determined goals.

107	BBA (HEALTH CARE MANAGEMENT)		INSURANCE PROMOTION	Global	Insurance can help encourage investment by promoting financial stability and mobilizing savings. The concentration of income from customers purchasing life insurance policies, for example, provides capital that can be invested elsewhere in the economy by the company for greater returns.
108			ENTREPRENEURSHIP	Global	By creating new products and services, they stimulate new employment, which ultimately results in the acceleration of economic development. So public policy that encourages and supports entrepreneurship should be considered important for economic growth
109		II	Hospital Operations Management	Global	It helps to ensure that all operations are carried out efficiently and effectively. Additionally, hospital operations management also helps improve patient care quality and safety. Operations management in hospitals is also critical for financial reasons.
110			Patient Behaviour and Care	Global	Patients can play an important role in improving patient safety by becoming actively involved in their health care. Patients can act as 'safety buffers' during their care but the responsibility for their safety must remain with the health care professionals.
111			Communication and Report Writing	Global	Report writing skill develops the power of designing, organization coordination, judgment, and communication. There is no denying the fact that business executives need information for quick decision-making. As top executives are found to be busy for various purposes), they need vital sources of information.
112			Business Communication	Global	Communication is the process of how we share information, whether it's verbally, nonverbally or in written form. Learning to communicate better can improve job performance and advance your career.

113			Logistics and Supply Chain Mgt	Global	Logistics in Supply management helps in Cost Reduction and More Efficiency. Logistics plays a crucial role in the supply chain management and thus has direct effect on the customer demand. The correct and efficient product movement ensures that an organization or business can meet or even exceed the consumer's demand.

**PR GOVERNMENT COLLEGE (A), KAKINADA
DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES**

**Scheme of Evaluation of B.Com Honors (General) (w.e.f 2023-24)
(Max. Marks: 100)**

1. Semester End Examination		60 Marks
2. Internal Evaluation		
a. Internal Mid Exam (Average of 2 Exams for 20 marks with 50% weight for each exam)	20 Marks	
b. Assignment	5 Marks	
c. Quiz/GD	5 Marks	
d. Seminar	10 Marks	40 Marks
Total		100 Marks

Scheme of Evaluation of I , II and III B.Com (RCCS, CA and CECS) and BBA (DM) (HCM) (w.e.f 2023-24)

(Max. Marks: 100)

1. Semester End Examination		50 Marks
2. Internal Evaluation		
a. Internal Mid Exam (Average of 2 Exams for 25 marks)	25 Marks	
b. Record	10 Marks	
c. Viva	5 Marks	
d. Seminar	5 Marks	
e. Assignment	5 Marks	50 Marks
Total		100 Marks

**PR GOVERNMENT COLLEGE (A), KAKINADA
DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES**

SCHEME OF EVALUATION FOR ALL UG PROGRAMS

Semester End Examination

Marks allocated – 50 Marks

1. Model Question Papers as approved in the BoS Meeting for all the UG Programs under the DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES. Model Question Papers as per the APSCH Guidelines.
2. Paper setters to follow Bloom's taxonomy in preparing questions to evaluate the student learning in various contexts.

Continuous Internal Assessment (CIA)

Standard Operating Procedure for the Internal Assessment (CIA) for I, II and III Year (All UG Programs)

Marks allocated – 50 Marks

S.No.	Component	Distribution of Marks
1	Average of the following 1. CIE I (after completion of 50% of syllabus) (25 marks with 50% weightage) 2. CIE II (25 marks with 50% weightage)	25
2	Assignment	5
3	Seminar	5
4	Viva Voce	5
4	Project Report	10
TOTAL		50

**PR GOVERNMENT COLLEGE (A), KAKINADA
DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES**

SCHEME OF EVALUATION FOR B.Com Honors (General) Programme

Semester End Examination

Marks allocated – 60 Marks

1. Model Question Papers as approved in the BoS Meeting for **B.Com Honors (General)** Program under the DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES. Model Question Papers as per the IQAC instructions.
2. Paper setters to follow Bloom's taxonomy in preparing questions to evaluate the student learning in various contexts.

Continuous Internal Assessment (CIA)

Standard Operating Procedure for the Internal Assessment (CIA) for I and II Years (All UG Programs)

Marks allocated – 50 Marks

S.No.	Component	Distribution of Marks
1	Average of the following 1. CIE I (after completion of 50% of syllabus) (25 marks) 2. CIE II (25 marks)	25
2	Record	10
3	Viva	5
4	Seminar	5
5	Assignment	5
TOTAL		50

CIA for B.COM HONORS (GENERAL) (2023-24)

Component 1: Internal Evaluation (Mid Exams) (20 Marks)

Two Internal Mid Exams will be conducted 20 Marks each with weightage of 50% and scores will be averaged. Attendance to Mid Exams will as per the College procedures and will be conducted by the Controller of Examinations college wide.

Suggestive Question Paper Pattern for CIE I & CIE II (Based on Blooms Taxonomy):

Though the faculty concerned is empowered to adopt their own pattern for question paper, a general and suggestive model for question paper is given below based on Blooms Taxonomy.

S No of Question	Learning Objective	Marks
1	Memory based (Remember)	2
2	Understand (Comprehension)	2
3	Application	3
4	Analysis	3
5	Evaluation	5
6	Creativity	5
	Total	20 Marks

Component 2: Assignment (5 Marks)

One Assignment for each course must be submitted by a student in each semester. The marks allotted to this component will be awarded based on the performance of the student. Also maximum of 7 days should be given to students to submit the assignment. Assignments should be evaluated by the faculty concerned and the same to be verified by the student. The marks should be awarded by the faculty.

Component 3: Quiz (5 Marks)

Quiz, preferably online quiz, should be conducted after the CIE II and well before the SEE. Faculty concerned has to announce the schedule for the quiz and create the quiz using the Google Forms or any other Open Teaching Tools. Quiz should be created with 20 questions. It can be timed quiz or live quiz. The timing for quiz should be 30 minutes. No negative marking. Each question carries 1 mark. The marks secured should be converted to 5.

Component 4: Seminar (5 Marks)

For this component, the marks will be awarded to student, if he/she submits a report about the task given to him in the subject area in not exceeding 10 pages in hand written format. Suggested Format i.e Title page, student details, Contents, objective and conclusions .

CIA for I II and II Years (w.e.f. 2021-22)

Component 1: Internal Evaluation (Mid Exams) (25 Marks)

Two Internal Mid Exams will be conducted 25 Marks each and scores will be averaged. Attendance to Mid Exams will as per the College procedures and will be conducted by the Controller of Examinations College wide.

Suggestive Question Paper Pattern for CIE I & CIE II (Based on Blooms Taxonomy):

Though the faculty concerned is empowered to adopt their own pattern for question paper, a general and suggestive model for question paper is given below based on Blooms Taxonomy.

S No of Question	Learning Objective	Marks
1	Memory based (Remember)	2
2	Understand (Comprehension)	2
3	Application	3
4	Analysis	3
5	Evaluation	5
6	Evaluation	5
7	Creativity	5
	Total	25 marks

The active verbs used to frame the question based on Blooms Taxonomy is given below for the convenience.

Active verbs developed based on Bloom's Taxonomy

Knowledge	Understand	Apply	Analyze	Evaluate	Create
define	explain	solve	analyze	reframe	design
identify	describe	apply	compare	criticize	compose
describe	interpret	illustrate	classify	evaluate	create
label	paraphrase	modify	contrast	order	plan
list	summarize	use	distinguish	appraise	combine
name	classify	calculate	infer	judge	formulate
state	compare	change	separate	support	invent
match	differentiate	choose	explain	compare	hypothesize
recognize	discuss	demonstrate	select	decide	substitute
select	distinguish	discover	categorize	discriminate	write
examine	extend	experiment	connect	recommend	compile
locate	predict	relate	differentiate	summarize	construct
memorize	associate	show	discriminate	assess	develop
quote	contrast	sketch	divide	choose	generalize
recall	convert	complete	order	convince	integrate
reproduce	demonstrate	construct	point out	defend	modify
tabulate	estimate	dramatize	prioritize	estimate	organize
tell	express	interpret	subdivide	find errors	prepare
copy	Identify	Manipulate	survey	grade	produce
discover	indicate	Paint	advertise	measure	rearrange
duplicate	Infer	Prepare	appraise	predict	rewrite
enumerate	relate	produce	Break down	rank	role-play

Component 2: Record (10 Marks)

Record work should be given to the students after the CIE II and well before the SEE. Faculty concerned has to inform the case scenarios for record preparation and each student or a group can be assigned with a case scenario. Students to come with their analysis neatly recorded. Record work can be conducted online also wherever possible.

Component 3: Viva (5 Marks)

For this component, the marks will be awarded to student, if he/she attends the Viva based on the case scenario given in Record preparation or any other topic related to latest trends in the subject area etc. Schedule of the Viva will be announced to students after completion of Record work. Marks will be awarded based on the subject clarity as well as communication clarity.

Component 4: Assignment (5 Marks)

One Assignment for each course must be submitted by a student in each semester. The marks allotted to this component will be awarded based on the performance of the student. Also maximum of 7days should be given to students to submit the assignment. Assignments should be evaluated by the faculty concerned and the same to be verified by the student. The marks should be awarded by the faculty.

Component 5: Seminar (5 Marks)

For this component, the marks will be awarded to student, if he/she submits a report about the task given to him in the subject area in not exceeding 10 pages in hand written format. Suggested Format i.e Title page, student details, Contents, objective and conclusions .

B.Com. General Honours (Major)



**DEPARTMENT
OF
COMMERCE AND MANAGEMENT STUDIES**

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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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	FUNDAMENTALS OF COMMERCE	
I – SEM	TIME: 21/2 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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: 21/2 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)		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	

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. N o	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: 21/2 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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 3: FINANCIAL ACCOUNTING	
I – SEM	TIME: 21/2 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

B.Com- Computer Applications (Major)



**DEPARTMENT
OF
COMMERCE AND MANAGEMENT STUDIES**

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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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: 21/2 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	1- Fundamentals of 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.
- 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 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	Analyze the difference between cash book and pass book in terms of balance and make reconciliation.	Application
CO5	Critically examine the balance sheetsof a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

I B.COM (Gen) w.e.f. 2023-24		
Subject	1- Fundamentals of Accounting	
I– SEM	TIME: 21/2 Hours	Max marks:50 Credits: 4

UNIT I	Introduction: Definition and Objectives Accounting. Branches of Accounting – Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions – GAAP - Accounting Cycle. Taxation – Income tax, Corporate Taxation, GST, Customs & Exercise.
UNIT II	Book Keeping: Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).
UNIT III	Subsidiary Books and Trial Balance: Types of Subsidiary Books - Cash Book, Three- column Cash Book- Petty Cash Book - Preparation of Trial balance (including Problems).
UNIT - IV	Final Accounts: Preparation of Final Accounts: Trading Account, Profit and Loss Account and Balance sheet.
UNIT - V	Computerized Accounting Systems (Tally.ERP 9): Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Selecting and shutting a Company; Backup, and Restore data of a Company.

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 and examine the balance sheets of business organizations to study how these are prepared.
- Prepare financial statements manually and using Tally
- Students are asked to create and setting up of company in Tally.

- Preparation of trail balance, Profit and Loss account and Balance sheet using Tally.

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. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
4. T. S. Reddy and A. Murthy - Financial Accounting, Margham 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. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
9. Arulanandam, Advanced Accountancy, Himalaya Publishers
10. S.N.Maheshwari & V.L. Maheswari, Advanced Accountancy, Vikas Publishers.

Skill Development:

To know the knowledge about the Branches of Accounting – Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions – GAAP - Accounting Cycle. Taxation – Income tax, Corporate Taxation, GST, Customs & Exercise.

Employability:

Plenty of employability opportunities in Financial Accounting, Cost Accounting, Management Accounting.

Entrepreneurship

Many Entrepreneurial opportunities in Financial Accounting, Cost Accounting, Management Accounting.

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

I B.COM (Gen) w.e.f. 2023-24		
Subject	1- Fundamentals of Accounting	
I– SEM	TIME: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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

I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 2: BUSINESS ORGANIZATION	
I – SEM	TIME: 21/2 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) Problem

PART - B

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

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

Course Outcomes:

- the student will be 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 be 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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 3: FINANCIAL ACCOUNTING	
I – SEM	TIME: 21/2 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

B. Com

Tax Procedures & Practice

(Major)



DEPARTMENT
OF
COMMERCE AND MANAGEMENT STUDIES

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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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	FUNDAMENTALS OF COMMERCE	
I – SEM	TIME: 21/2 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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: 21/2 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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 3: FINANCIAL ACCOUNTING	
I – SEM	TIME: 21/2 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

INDIAN TAX SYSTEM

BBA

DIGITAL MARKETING

(Major)



**DEPARTMENT
OF
COMMERCE AND MANAGEMENT STUDIES**

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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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	FUNDAMENTALS OF COMMERCE	
I – SEM	TIME: 21/2 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	

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: 21/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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: 21/2 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 E-Commerce				
Teaching	Hours Allocated: 75	L	T	P	C
Focus	Employability	4	-	-	4

Course Outcomes:

- Understanding Lead Generation for Business
- Understanding lead funnel, Steps in lead nurturing
- Understanding of Marketing-An Overview
- Understanding Applications of E-Marketing
- Understanding Types and Tools of E-Marketing

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Understanding Lead Generation for Business	Understanding
CO2	Understanding lead funnel, Steps in lead nurturing	Application
CO3	Understanding of Marketing-An Overview	Analyzing
CO4	Understanding Applications of E-Marketing	Application
CO5	Understanding Types and Tools of E-Marketing	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

I B.COM (Gen) w.e.f. 2023-24			
Subject	4 E-Marketing		
I– SEM	TIME: 2 Hours	Max marks:50	Credits: 4

UNIT I	Introduction to Lead Generation: Understanding Lead Generation For Business, Why Lead Generation is important, Understanding Landing Pages Understanding Thank You Page, Landing Page vs. Website, types of Landing Page.
UNIT II	A/B Testing: What is A/B Testing, How to do A/B Testing, Selecting landing pages after A/B Testing, Converting leads into sales, Creating lead nurturing strategy, Understanding lead funnel, Steps in lead nurturing
UNIT III	E-Marketing-An Overview – Introduction, Objectives, Definition, History and, Features of E-Marketing, Scope of E-Marketing, Benefits of E- Marketing, Problems in E-Marketing, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing.
UNIT - IV	Applications of E-Marketing - Introduction, Objectives, Online Advertising, Direct Response Medium, Role of Distribution in E-Marketing, Lead Generation Platform, Customer Service Mechanism, Relationship Building Medium
UNIT - V	Types and Tools of E-Marketing - Introduction, E-Malls, E-Storefront, E- Marketplace, E-Marketing Tools: Creating a Website, Social Media Marketing, Pay- Per- Click Advertising, and Search Engine Optimization or Paid Search Engine Listing Search Engine Marketing, Blogging and Classified Advertising

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

Text Books:

1. Digital Marketing: Seema Gupta-Mcgraw hill
2. Social Media Marketing: Tracy L. Tuten (2021).
3. Social Media Marketing: A Strategic Approach. Debra Zahay, Mary Lou Roberts
4. ChatGPT & Social Media Marketing. Ryan Turner.

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 4 E COMMERCE	
I– SEM	TIME: 2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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	7	5	35	4	5	20
	Section–B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	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	2	1	20
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 4 E- Commerce	
I – SEM	TIME: 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 II nd SEMESTER			
Course Code	FUNDAMENTALS OF DIGITAL MARKETING				
Teaching	Hours Allocated: 75	L	T	P	C
Focus	Employability	4	-	-	4

Course Outcomes:

- Understanding Lead Generation for Business
- Digital Marketing Concepts
- The applications of digital marketing in the globalized market
- Application and usage of E-mail advertisement and mobile marketing.
- Understanding Types and Tools of E-Marketing

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Understanding Lead Generation for Business	Understanding
CO2	Digital Marketing Concepts	Application
CO3	The applications of digital marketing in the globalized market	Analyzing
CO4	Application and usage of E-mail advertisement and mobile marketing.	Application
CO5	Understanding Types and Tools of E-Marketing	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

I B.COM (Gen) w.e.f. 2023-24			
Subject	FUNDAMENTALS OF DIGITAL MARKETING		
II– SEM	TIME: 2 Hours	Max marks:50	Credits: 4

UNIT I	UNIT 1: Introduction to Digital Marketing (DM)-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Examples of good practices in DM.
UNIT II	UNIT 2: Marketing Automation: Definition, Advantages, Marketing Automation Softwares: CRM, Sales force, Analytics; Customer Experience (CX), How does marketing automation help marketers, Marketing automation tools.
UNIT III	UNIT 3: Digital Marketing Mix: Online Advertising, Lead Generation, Social Media Marketing, Content and Copywriting. Influencer Marketing: Influencer, Payment to Influencer, difference between influencer marketing and celebrity endorsements.
UNIT - IV	UNIT 4: Email Marketing- Need for Emails, Types of Emails, options in Email advertising, Features of MailChimp, Mobile Marketing: Overview of the B2B and B2C Mobile Marketing.
UNIT - V	UNIT 5: What are Blogs, Importance of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, and Blog Stats.

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

Text Books:

1. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
2. Your Google Game Plan for Success: Increasing Your Web
3. Michael J. Thibault (2023). The Influencer Blueprint: A Step-by-Step Guide to Harnessing the Power of Influencer Marketing for Business Success.
4. How To Start a Blog (on the Side) by Ryan Robinson
5. George Pain (2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization
6. Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing
7. Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails

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 4 E COMMERCE	
I– SEM	TIME: 2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. N o	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	7	5	35	4	5	20
	Section–B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	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	2	1	20
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I B.COM (Gen) w.e.f. 2023-24		
Subject	COURSE 4 E- Commerce	
I – SEM	TIME: 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 II B.COM III SEMESTER			
Course Code	ADVANCED ACCOUNTING				
Teaching	Hours Allocated: 75 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

COURSE OUTCOMES:

1. To provide the knowledge of various accounting concepts.
2. To import the knowledge about accounting methods and techniques.
3. Understand the concept of Non-profit organizations and its accounting process
4. Comprehend the concept of single-entry system and preparation of statement of affairs
5. Familiarize with the legal formalities at the time of dissolution of the firm
6. Prepare financial statements for partnership firm on dissolution of the firm.
7. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

COURSE OUTCOMES:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire the basic knowledge of the terms such as, Non-Profit organisations , Receipts and Payments account, single entry system, statement of affairs, Hire purchase system features, Instalment purchase system, hire purchase and installment purchase, down payment. Partnership accounts, treatment of Goodwill and Dissolution of a Partnership Firm	Remembering & Understanding
CO2	Understand the Non-Profit organizations, Accounting process- Preparation of Accounting Records, Receipts and Payments Account. Income and Expenditure Account - preparation of Balance Sheet. Features of single entry system, difference	Application

	between single entry and double entry system, features of hire purchase and installments system and difference between hire purchase and installment system, Application of Garner v/s Murray Rule in India – Insolvency of one more Partners.	
CO3	Familiarizing the Income and Expenditure Account - preparation of Balance Sheet. methods of preparation of single entry system of accounts, calculation of interest under hire purchase and installment system of accounting. Partnership accounts, Treatment of Goodwill and Dissolution of a Partnership Firm	Analyzing
CO4	Develop analytical skills in Non-Profit Organisations Preparation of Accounting Records, Receipts and Payments Account, Income and Expenditure Account and preparation of Balance Sheet. single entry system of accounts, Hire purchase trading account. Partnership Deed – fixed and fluctuating capitals, Admission and Retirement of a Partner and Insolvency of one more Partners.	Remembering & Application
CO5	Evaluate the Receipts and Payments Account. Income and Expenditure Account, default and repossession of goods under hire purchase system. Gain practical exposure in Single entry system with the knowledge of single and double accounting system.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT - I	1. Accounting for Non-Profit Organizations: Non-Profit entities- Features of non-profit entities – (5 HOURS) 2. Accounting process-Preparation of Accounting Records - Receipts and Payments Account. Income and Expenditure Account - preparation of Balance Sheet. (including problems) – (5 HOURS)
UNIT - II	3. Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry – (5 HOURS) 4. Ascertainment of Profit and Preparation of Statement of Affairs. (including problems) – (5 HOURS)
UNIT III	5. Hire Purchase System: Features – Difference between Hire Purchase and Instalment purchase System– (5 HOURS) 6. Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession.(including problems) – (5 HOURS)
UNIT - IV	7. Partnership Accounts I: Meaning – Partnership Deed – fixed and fluctuating capitals – (5 HOURS) 8. Treatment of Goodwill – Admission and Retirement of a Partner. (including problems) – (5 HOURS)
UNIT - V	9. Partnership Accounts II: Dissolution of a Partnership Firm – (5 HOURS) 10. Application of Garner v/s Murray Rule in India – Insolvency of one more Partners. (including problems) – (5 HOURS)

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	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

Text Books:

Reference:	1. Principles & - Practice of Accounting, R.L. Gupta , Sultan Chand & sons 2. Accountancy – I Tulasian , TaTAMcgraw Hill Co 3. Accountancy - I S.P. Jain & K.L Narang, Kalyani Publishers 4. Financial Accounting – Dr.V.K.Goyal, Excel Books 5. Introduction to Accountancy T.S.Grewal, S.Chand and CO 6. Accountancy – I Haneef and Mukherjee , Tata Mcgraw Hill co 7. Advanced Accountancy - Arulanandam, Himalaya publishers 8..Advanced Accountancy-I S.N.Maheshwari&V.L.Maheswari, Vikash Publishing co.

Web links

1. <https://www.slideshare.net/AsadullahSharifi/accounting-for-non-profit-organization>
2. <https://www.slideshare.net/MOHAMMEDNASIH1/accounting-for-nonprofit-organization>
3. <https://www.slideshare.net/RekhaInfoline/single-entry-ppt-153442817>
4. <https://www.slideshare.net/noushadferoke/07-single-entry-system-of-accounting-66552266>
5. <https://www.slideshare.net/jumanulhaque/hire-purchase-system>
6. <https://www.slideshare.net/anilkumarky236/hirepurchasesystemaksims-77599666>
7. <https://www.slideshare.net/Ankushvk/accounting-for-partnership-part-1>
8. <https://www.slideshare.net/zahidrps/partnership-accounting-43866927>
9. <https://www.slideshare.net/AdityaKumar33/presentation1-16292027>
10. <https://www.slideshare.net/anupamatelang/dissolution-of-a-partnership>

Skill development:

This Advanced Accounting Course is designed to enable those new to accountancy as well as experienced professionals to gain valuable knowledge and develop new skills. Today, businesses of all sizes look for accounting professionals with the perfect balance of technical accounting skills and interpersonal, professional skills to meet their needs. There is no denying the importance of having skilled accountants working in or for your business. Whether you're an entrepreneur managing your books on your own or an established professional seeking employment, quality accounting skills are crucial to maintain the financial health of your business or advance your career.

Employability:

Importantly, the most sought-after skills included **the ability to collaborate with colleagues, present, discuss and defend views, and having a positive attitude**. Overall, a team player with a positive attitude and good communication skills appeared to be the most valued behavioral skill as perceived by employers.

Entrepreneurship:

- Managing Cash Flow. The time-tested saying, “cash is king” really is true.
- Maintaining a Balance Sheet.
- Identifying a Path to Profitability.
- Communicating About Money.
- Forecasting the Future of Your Business.

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	% change	Rationale
I	Educational Institutions Accounts	3%	To make the syllabus current and relevant
II	Single entry system converted in to Double entry system	3%	To make the syllabus current and relevant
III	Reposition and Resale	5%	To make the syllabus current and relevant
IV	Partnership form upgrade to Company	5%	To make the syllabus current and relevant
V	Differences between Capital ratio and Profit-sharing ratio	4%	To make the syllabus current and relevant

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS)		
w.e.f.2020-21		
Subject	3A: ADVANCED ACCOUNTING	
III– SEM	TIME: 21/2 Hours	Max marks: 50

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (TM, EM and CA) w.e.f.2020-21		
Subject	<u>3A: ADVANCED ACCOUNTING</u>	
III – SEM	TIME: 2 Hours	Max marks : 50

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			
Course Code	BUSINESS STATISTICS	II B.COM (RCCS - CA) III SEM			
Teaching	Hours Allocated: 75 (60+15)	L	T	P	C
Pre-requisites:		4	0	-	4

COURSE OUTCOMES:

- 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 OUTCOMES:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Understand the importance of Statistics in real life	Understanding
CO2	Formulate complete, concise, and correct mathematical proofs.	Application
CO3	Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.	Analyzing
CO4	Build and assess data-based models.	Application
CO5	Learn and apply the statistical tools in day life and Create quantitative models to solve real world problems in appropriate contexts.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA					
B.COM – II YEAR – (RCCS & CA) w.e.f.2020 -21					
Subject		<u>3B: BUSINESS STATISTICS</u>			
III– SEM		TIME: 21/2 Hours		Max marks: 50 Credits: 4	
Hours: 5 Hrs. (4 Lectures + 1Tutorials)					
MODULE I	Introduction to Statistics: Definition- Importance, Characteristics and Limitations of Statistics - Classification and Tabulation .Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)				
MODULE II	Measures of Central Tendency: Types of Averages – Qualities of Good Average. Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)				
MODULE III	Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range. Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)				
MODULE IV	Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)				
MODULE – V	Measures of Relation: Meaning and use of Correlation – Types of Correlation Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)				

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

- ◆ Student Seminars, Quiz
- ◆ Problem Solving Exercises
- ◆ Observe Live Population Clocks – India and world
- ◆ Collection of statistical data of village/town, District, State, Nation
- ◆ Participate in Crop Cutting Experiments at villages
- ◆ Percentiles in CET exams
- ◆ Practice Statistical Functions in MS Excel
- ◆ Draw diagrams and Graphs in MS Excel
- ◆ Use statistical tools in real life like class/college results, local production etc
- ◆ Prepare questionnaire and schedule
- ◆ Application of averages in everyday life
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

Text Books:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.

4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.

Business Statistics: S.L.Agarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

Web links:

1. <https://www.slideshare.net/JahanzaibShah4/introduction-to-statistics-146894947>
2. <https://www.slideshare.net/debmahuya/statistics-basics-220571723>
3. <https://www.slideshare.net/harshit172/measures-of-central-tendency-biostatstics>
4. <https://www.slideshare.net/CasperWendy/measures-of-central-tendency-mean-median-mode>
5. <https://www.slideshare.net/BirinderSinghGulati/measures-of-dispersion-111028342>
6. <https://www.slideshare.net/Mehedi38/measure-of-dispersion-in-statistics>
7. <https://www.slideshare.net/navin.bafna/skewness-kurtosis>
8. <https://www.slideshare.net/athulcs/measure-of-skewness>
9. <https://www.slideshare.net/AnishMaman/correlation-36754774>
10. <https://www.slideshare.net/ladyasrahcarim/measure-of-relationship-correlation-coefficient>

Skill development:

Statistics skills are capabilities and competency traits that allow someone to use statistics in order to gauge the probability of a particular outcome. Statistics are generally a combination of several qualifying traits, including math, computer literacy, data analysis and critical thinking. This skill gives people a better understanding of how to review data critically to gather useful information. This information serves to help in important problem-solving and decision-making processes. You can use this skill in several industries, including economics, education, business and medical.

Employability:

Enough employability opportunities in statistical segment like Census and survey and report writing.

Entrepreneurship:

Plenty of entrepreneurial opportunities in Business Statistics like Prasanth Kishore surveys and exit polls agencies

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	Tabulation Vs Memorization	5%	To make the syllabus current and relevant
II	Central tendency and variability	4%	To make the syllabus current and relevant
III	GPDM Model	2%	To make the syllabus current and relevant
IV	Methods for handling skewed data	4%	To make the syllabus current and relevant
V	Cross correlation	5%	To make the syllabus current and relevant

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	7	5	35	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	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	2	1	20
Unit – III	1	1	15
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of. Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS,CA) w.e.f.2020-21		
Subject	BUSINESS STATISTICS	
III- SEM	TIME: 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 (A) Kakinada		Program & Semester II B.COM (RCCS) III SEMESTER			
Course Code	MARKETING				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes

- 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.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	To Develop an idea about marketing and marketing environment.	Understanding
CO2	To Understand the consumer behaviour and market segmentation process	Application
CO3	To Comprehend the product life cycle and product line decisions	Analyzing
CO4	To Know the process of packaging and labeling to attract the customers.	Application
CO5	To Formulate new marketing strategies for a specific new product and develop new product line and sales promotion techniques for a given product.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT I	Introduction: Concepts of Marketing: Need, Wants and Demand – Marketing Concepts – Marketing Mix – Marketing Environment.
UNIT II	Consumer Behaviour and 4 P's of Marketing Market Segmentation: Buying Decision Process Stages Buying Behaviour – Market Segmentation –Bases of Segmentation – Selecting Segments – Advantages of Segmentation.
UNIT III	Product Management: Product Classification – Levels of Product - Product Life Cycle New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.
UNIT– IV	Pricing Decision: Factors Influencing Price – Determination of Price Pricing Strategies: Skimming and Penetration Pricing.
UNIT– V	Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations Personal Selling and Direct Marketing - Distribution Channels– Online Marketing

CO-PO Mapping:

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

	PO 1	PO 2	PO3	PO4	PO 5	PO6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

- Quiz programs
- Seminars
- Practice of Terminology of Marketing
- Guest lectures on various topics by marketing agents,
- Observing consumer behaviour on field trips to local markets
- Visit a manufacturing industry/firm for product manufacturing process
- Showing Graphs on Pricing decisions
- Analyze the advertisements
- Product demonstration by the student
- Conducting the survey on middle man in marketing process
- Making a advertisement
- Examinations (Scheduled and surprise tests)

Text Books:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

Web links

1. http://sdeuoc.ac.in/sites/default/files/sde_videos/B.Com-%20Marketing%20Management%202019%20Admn.pdf
2. <https://www.rccmindore.com/wp-content/uploads/2015/06/Marketing-Management-19.pdf>
3. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

Skill development:

To know the Concepts of Marketing - Marketing Mix -Marketing Environment- Buyer Decision- Market Segmentation – Product classification- Pricing Decision and Promotion and Distribution.

Employability:

In the global competition majority of employability in Public Relations Personal Selling and Direct Marketing sectors.

Entrepreneurship

Plenty of Entrepreneurial opportunities to the students in Designs, Brandings, Packaging , Labeling Distribution Channels and Online Marketing.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	Application of marketing mix elements	5%	To make the syllabus current and relevant
II	Post buying behaviour	4%	To make the syllabus current and relevant
III	Managing the total product life cycle	2%	To make the syllabus current and relevant
IV	Psychology pricing	4%	To make the syllabus current and relevant
V	Emerging Trends in marketing	5%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS) w.e.f.2020-21		
Subject	<u>3C: MARKETING</u>	
III– SEM	TIME: 2 Hours	Max marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS) w.e.f.2020-21		
Subject	<u>3C: MARKETING</u>	
III– SEM	TIME: 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 Ist B.B.A II SEM			
Course Code	FINANCIAL MANAGEMENT				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

- 1.Explain business expansion abroad and key issues related to their operations in other countries.
- 2.Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
- 3.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.
- 4.Explain business expansion abroad and key issues related to their operations in other countries.
- 5.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	.Explain business expansion abroad and key issues related to their operations in other countries.	Understanding
CO2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.	Application
CO3	.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.	Analyzing
CO4	business expansion abroad and key issues related to their operations in other countries	Application
CO5	Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT I	1. Financial Management: Meaning, Nature & Scope of finance, Financial Goals, Profit Maximization, Wealth Maximization, Finance functions, 2. Investment ,Finance and dividend Decisions
UNIT II	3. Capital Budgeting: Nature of investment decisions, Investment evaluation criteria-Net present value, internal rate of returns, profitability index, 4. payback period, accounting rate of returns, NPV & IRR Companion, Capital budgeting risk analysis in capital budgeting
UNIT III	5. Working Capital: Meaning, Significance and types of Working capital, Determination of working capital, Sources of working capital, 6. Management inventory, Management of cash, Management of account receivables.
<u>UNIT- IV</u>	7. Capital structure theories Traditional and MM Hypothesis, Determining capital structure in practice, Capital structure planning, Cost of capital-Meaning and Significance of Cost of Capital, Calculation of cost of Debt, 8. Preference capital, Equity capital and retained earnings, Operating and financial leverages.
<u>UNIT- V</u>	9. Dividend decisions- types of Dividend -Dividend Models- determinants of Dividend policy- 10. Practical Aspects of Dividend

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	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed Activities:

Activities	
Measurable	• Assignments • Online Quizzes • Presentations
Group	• Discussions and Debates • Role plays • Field visits to organization • Guest lectures • Interaction with industry professionals

Text Books:

	Financial Management – I.M. PANDEY Financial Management- PRASANNA CHANDRA

Web links:

1. [https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_\[www.accfile.com\].pdf](https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_[www.accfile.com].pdf)
2. <https://open.umn.edu/opentextbooks/textbooks>
3. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>

Skill Development:

Students have the ability to analyze scenarios and draw suitable conclusions. The trend toward a more strategic and analytic finance function requires skills involving strategic thinking, big data, information technology, collaboration and leadership, with real-world examples and performance-driven results.

Employability:

Financial reporting is the process of preparing documentation that discloses a company's financial status to management, investors and the government. The skills involved in financial reporting are in demand in today's workplaces, and the salary levels reflect it.

Entrepreneurship:

Students who can exercise an understanding of the business world as well as an interest in the trends shaping the industry are well-placed to get ahead in the year's top finance jobs.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
I	Source of Finance	5%	To make the syllabus current and relevant
II	Risk and Return Analysis	4%	To make the syllabus current and relevant
III	Operating cycle	4%	To make the syllabus current and relevant
IV	EBIT-EPS Analysis	6%	To include the part of HRM prerequisite
V	Bonus shares	1%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBADIGITAL MARKETING w.e.f.2020-21		
Subject	<u>3C: FINANCIAL MANAGEMENT</u>	
III– 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	2	1	20
Module – IV	1	1	15
Module – V	2	1	20
Total No.of.Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I BBADIGITAL MARKETING w.e.f.2020-21		
Subject	<u>3C: FINANCIAL MANAGEMENT</u>	
III– SEM	TIME: 21/2 Hours	Max marks : 50
MODEL QUESTION PAPER		
Time: 2 ½ Hrs.		Max.marks: 50M

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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA						
DM 101	ORGANIZATIONAL BEHAVIOUR	II BBA (DM) - III Sem 2022-23				
Hours	75 (60 + 15)	L	T	P	C	
Focus	Employability	4	1	-	4	

Course Objective
To help the students to develop cognizance of the importance of human behaviour. To enable student to describe how people behave under different conditions and understand why people behave as they do. To provide the student to analyse specific strategic human resource demands for future action.

Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Demonstration the applicability of the concept of organizational behaviour to understand the behaviour of the people in the organization.	1 and 2
CO2	Demonstrate the applicability of analyzing the complexities associated with management of individual behaviour in the organization.	1, 2 and 3
CO3	Analyze the complexities associated with management of the group behaviour in the organization.	1 and 2
CO4	Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.	1, 2 and 3
CO5	Demonstrate the organizational culture and describe its dimensions and to examine various organizational designs to discuss the implementation of organizational change.	1 and 2

Syllabus		
Unit	Content	Hours
Unit I	Introduction to Organizational Behaviour, The OB Model, Roles of Manager in OB, Challenges and Opportunities for OB	20%
Unit II	Foundation of Individual Behavior, Concept of Motivation, Personality, Values.	20%
Unit III	Attitudes, Perception, Learning, Individual Decision Making and Problem Solving.	20%
Unit IV	Foundation of Group Behavior, Concept of related to communication, Leadership, Power and Politics, Work Teams and group Dynamics, Transactional Analysis, Johari Window-Model.	20%
Unit V	Foundation of the Organization, Concept Related to Organization structure, Organizational culture, Organizational change and development, Organizational Conflict and Discipline.	20%

References	
Books and Resources	Management & Organizational Behaviour-Laune J Mullims Robins, S.P., & Judge, T. (2013) Organizational behaviour (15 th ed.) Boston: Pearson
Online Courses	https://www.coursera.org/courses?query=organizational development

Additional Inputs	
Topics to be explored	• KPIs of a real business • Organization structures of MNCs • Study of leadership traits of famous business leaders • Budgeting process in Government

Activities	
Measurable	• Assignments • Online Quizzes • Presentations
Group	• Discussions and Debates • Role plays • Field visits to organization • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	3	3	3	3	3	1	3	2	2	2
CO2	3	2	3	3	3	3	3	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	2	3	3	1	3	2	3	3	2	2
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
I	Emerging issues and trends in organizational behaviour	5%	To make the syllabus current and relevant
II	Interpersonal perception	4%	To make the syllabus current and relevant
III	Behavioural changing.	4%	To make the syllabus current and relevant
IV	Team building and implications on performance and satisfaction.	6%	To include the part of HRM prerequisite
V	Organizational environment	1%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f. 2020-21		
Subject	<u>ORGANIZATIONAL BEHAVIOUR</u>	
III– SEM	TIME: 21/2 Hours	Max marks: 50
<u>BLUE PRINT FOR THE QUESTION PAPER SETTING</u>		

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	8	5	40	4	5	20
2	Section – B Essay Questions	6	10	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the Unit
Unit – I	2	1	20
Unit – II	2	1	20
Unit – III	1	1	15
Unit – IV	2	1	20
Unit – V	1	2	25
Total No. of. Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I BBA DIGITAL MARKETING w.e.f. 2020-21		
Subject	<u>2B: ORGANIZATIONAL BEHAVIOUR</u>	
II– SEM	TIME: 21/2 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 II B.COM., IV SEMESTER			
Course Code	AUDITING				
Teaching	Hours Allocated: 75 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

- 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

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Understanding the meaning and necessity of audit in modern era	Understanding
CO2	Comprehend the role of auditor in avoiding the corporate frauds	Application
CO3	Identify the steps involved in performing audit process	Analyzing
CO4	Determine the appropriate audit report for a given audit situation	Application
CO5	Apply auditing practices to different types of business entities and plan an audit by considering concepts of evidence, risk and materiality	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT I	1. Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – 2. Role of Auditor in Checking Corporate Frauds.
UNIT II	3. Types of Audit: Based on Ownership, Time and Objective 4. Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits
UNIT III	5. Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers – 6. Audit Evidence - Internal Check, Internal Audit and Internal Control.
UNIT– IV	7. Vouching and Investigation: Definition and Importance of Vouching Objectives of Vouching 8. Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation
UNIT– V	9. Company Audit and Auditors Report: Auditor's Qualifications Appointment and Reappointment. – 10. Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents Preparation - Relevant Provisions of Companies Act, 2013.

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	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

1. Seminars
2. Visit the audit firms
3. Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
4. Guest lecture by an auditor
5. Collect the information about types of audit conducted in any one Organization
6. Collection of audit reports
7. Group Discussions
8. Draft an audit program

Text Books

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. N.D. Kapoor, "Auditing", S Chand, New Delhi.
4. Jagadesh Prakesh, "Principles and Practices of Auditing", Kalyani Publications
5. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
6. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
7. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

Web links

1. https://www.tutorialspoint.com/auditing/auditing_introduction.htm
2. http://www.slideshare.net/Rspeener/introduction-to-report-writingpdf?from_m_app=android

Skill development:

To acquire the knowledge of Auditing -Book Keeping- Types of Audits - Planning of Audit - Vouching - Investigation and Audit Report.

Employability:

A Good Employability Opportunities in Accounting- Finance – Banking – Insurance - Auditing and E-Filing of Income Tax Returns.

Entrepreneurship

Entrepreneurial opportunities like You can take a franchise of Taxation Software Company, Tax Consultancy Services, Audit Expertise Services, Outsourcing Services and Open an Academic for Chartered Accountancy Course

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	% change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	4E: AUDITING	
III– SEM	TIME: 21/2 Hours	Max marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	8	5	40	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				100	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	2	1	20
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	<u>4E: AUDITING</u>	
III– SEM	TIME: 21/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Time: 2 ½ Hrs.

Max. Marks: 50M

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.GovernmentCollege(Autonomous) Kakinada	Progra m & Semester II B.COM IVSEM			
CourseCode	COST AND MANAGEMENT ACCOUNTING				
Teaching	HoursAllocated:72 (Theory)	L	T	P	C
Pre-requisites:	Employability	4	0	-	4

Course Outcome

- 1.To understand various costing systems and management systems
- 2.To evaluate the costs and benefits of different conventional and contemporary costing systems
- 3.To differentiate methods of schedule costs as per unit of production .
- 4.Acquire conceptual knowledge of basic of accounting.
- 5.Identify events that need to be recorded in the accounting records.
- 6.Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

Course Outcomes:

CO1	Acquire the basic knowledge of the terms such as, Cost Accounting Definition, Features Objectives Functions Scope Advantages and Limitations. Management Accounting: Features Objectives Functions Elements of Cost Preparation of Cost Sheet.	Remembering & Understanding
CO2	Understanding Techniques of Inventory Control Valuation of Material Issues: FIFO LIFO - Simple and Weighted Average Methods Application for Cost Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor.	Application
CO3	Analysing the Job Costing and Batch Costing Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet Application for Job Cost Sheet and Batch Costing.	Analyzing
CO4	Develop analytical skills in Financial Statement Analysis- Comparative Analysis Common Size Analysis and Trend Analysis Financial Statements Features, Limitations. Need, Meaning, Objectives, and Process of Financial statements	Remembering & Application
CO5	Evaluate the Meaning and Features of Marginal Costing Contribution Profit Volume Ratio Break Even Point Application for Margin of Safety – Estimation of Profit and Estimation of Sales	Application

Skill Development		Employability		Entrepreneurship	

Course with focus on employability/entrepreneurship

Skill Development modules

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
B.COM – II YEAR (EM,TM,CA & CECS)		
Subject	4B: COST MANAGEMENT ACCOUNTING	
Hours: 5 Hrs. (4 Lectures + 1 Tutorials)		Max. Marks: 50
IV– SEM	TIME: 21/2 Hours	Credits: 4

	•
	□
MODULE I	Introduction: 1. Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations 2. Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)
MODULE II	Material and Labour Cost: 1. Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods 2. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)
MODULE III	Job Costing and Batch Costing: 1. Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet 2. Problems on Job Cost Sheet and Batch Costing (including

	problems)
<u>MODULE –IV</u>	Financial Statement Analysis and Interpretation: 1. Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems). 2. Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial statements
<u>MODULE – V</u>	Marginal Costing: 1. Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point 2. Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)
	◆

CO-POMapping:

(1:Slight[Low];2:Moderate [Medium];3:Substantial[High] NoCorrelation

	PO 1	PO 2	PO 3	PO 4	PO 5	PO6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

TEXT BOOKS:

S.P. Jain and K.L. Narang –

M.N. Arora – A test book of Cost Accounting

S.P. Iyengar – Cost Accounting,

Nigam & Sharma – Cost Accounting Principles and Applications

S.N. Maheswari– Principles of Management Accounting,

<u>References</u>	◆ Advanced Cost Accounting, KalyaniPublishers. ◆ , Vikas Publishing House Pvt.Ltd. ◆ Sultan Chand &Sons. ◆ , S.Chand&Sons. ◆ Sultan Chand &Sons.

Proposed activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating

- topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Simple project work on development of Certificate of Incorporation, Prospectus and
- Certificate of commencement of business

Web links

<https://www.slideshare.net/123456789ASHU/costing-53163439>

<https://www.slideshare.net/srpanchong/materials-1638476>

<https://www.slideshare.net/srimantkumar52/job-costing-20029448>

<https://www.slideshare.net/padumchetry3/financial-statement-40864460>

<https://www.slideshare.net/sanchitganga/accounts-marginal-costing>

Skill development:

Cost Management Accounting is one of the most sought out certifications in the business world. To become a Cost Management Accountant in India, you have to become a member of the Institute of Cost Accountants of India and pass the examination. This article will discuss in detail all about becoming a Cost Management Accountant

Employability:

A cost accountant supports business decisions by analyzing data and providing managers with insightful costing information. They manage expenditures and look for cost efficient solutions to inefficiency problems.

Entrepreneurship:

Interest in entrepreneurship and research within the field of entrepreneurship has increased, although the aim and direction of the research has changed. In today's studies there is more focus on the entrepreneurial process on firm level within organization.

Syllabus Change in AY 2022-23			
UNIT	Addition/Deletion	% change	Rationale
I	Need and Characteristics of cost sheet	4%	To make the syllabus current and relevant
II	Gantt task and Emerson methods	5%	To make the syllabus current and relevant
III	Disadvantages of job costing	5%	To make the syllabus current and relevant
IV	ABC analysis	4%	To make the syllabus current and relevant
V	Need of marginal costing	2%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (TM, EM, CA,CECS) w.e.f.2020-21		
Subject	4B: COST AND MANAGEMENT ACCOUNTING (Gen, CA & CS)	
IV– SEM	TIME: 21/2 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 II B.COM., IV SEMESTER			
Course Code	BUSINESS LAW				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

1. Demonstrate an understanding of the Legal Environment of Business.
2. Communicate effectively using standard business and legal terminology.
3. Demonstrate recognition of the requirements of the contract agreement
4. Demonstrate understanding of contract consideration and capacity
5. Demonstrate recognition of the genuineness of assent in contract formation.
6. Demonstrate understanding of legality and Statute of Frauds in contracts
7. Identify contract remedies
8. Demonstrate recognition of transactions involving the Sales of Goods Act
9. Demonstrate recognition of consumer protection and intellectual property rights

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	Remembering & Understanding
CO2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Contract of Agency, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	Application
CO3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailer, Bailee, Surety, Unpaid seller.	Analyzing
CO4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	Remembering & Application
CO5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	Application

**Course with focus on employability / entrepreneurship / Skill Development
modules**

Skill Development		Employability		Entrepreneurship	

UNIT I	1. Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract (5hrs) 2. Valid Void and Voidable Contracts - Indian Contract Act, 1872 (5hrs)
UNIT II	3. Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration – (5hrs) 4. Essential Elements of a Valid Offer, Acceptance and Consideration – (5hrs)
UNIT III	5. Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts – (5hrs) 6. Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract - (5hrs)
UNIT– IV	7. Sale of Goods Act 1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties (5hrs) 8. Rights of Unpaid Vendor- Definition of

	Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism (5hrs)
<u>UNIT- V</u>	9. Cyber Law: Overview and Need for Cyber Law (5hrs) 10. Contract Procedures - Digital Signature – Safety Mechanisms (5hrs)

CO-PO Mapping:**(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Correlation)**Proposed activities:****Text Books:**

References	1. J. Jaysankar, Business Laws, Margham Publication. Chennai. 2. ND Kapoor, Business Laws, S Chand Publications. 3. Balachandram V, Business law, Tata McGraw Hill. 4. Tulsian, Business Law, Tata McGraw Hill. 5. Pillai Bhagavathi, Business Law, SChand Publications. 6. Business Law, Seven Hills Publishers, Hyderabad.

Web links:

1. <https://www.slideshare.net/prachiporwal50/essential-of-valid-contract>
2. <https://www.slideshare.net/MoazzamHabib1/essential-elements-of-a-valid-contract-l>
3. <https://www.slideshare.net/deepu2000/offer-and-acceptance-69710803>
4. <https://www.slideshare.net/bogeybear/contract-law-offer-and-acceptance>
5. <https://www.slideshare.net/shivi2022/contingent-contracts-173234465>
6. <https://www.slideshare.net/AbhishaPaul/capacity-of-parties-to-enter-in-to-contract>
7. <https://www.slideshare.net/AgamSharma20/conditions-and-warranties-195972052>
8. <https://www.slideshare.net/ajay05school/sale-of-goods-act-1930-196319546>
9. <https://www.slideshare.net/AdityaShukla7/cyber-law-in-india-its-need-importance>
10. <https://www.slideshare.net/talwant/cyberlaw-an-overview>

Skill development:

Boost your career by utilizing these short, informative video lessons that address various aspects of business law. This course can help you further develop skills needed to understand and work within these areas of law to help advance your career or prepare to start a new career path.

Employability:

Learn new skills or earn credit towards a degree at your own pace with no deadlines, using free courses from Saylor Academy. We're committed to removing barriers to education and helping you build essential skills to advance your career goals. Start learning here, or check out our full course catalog.

Entrepreneurship:

When starting a new venture, understanding the relevant laws can make or break your success. This course covers the basics of business law for an entrepreneur. It reviews legal structures for a new venture, intellectual property, employment law, contracts, government regulation, and personal and real property.

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	Express and Implied Contract.	20%	To introduce the current happenings in the Society.
UNIT II	Types of offer	20%	To introduce the current happenings in the Society.
UNIT III	Capacity of contract with convicted person	20%	To introduce the current happenings in the Society.
UNIT IV	Right to lien	20%	To introduce the current happenings in the Society.
UNIT V	E-Commerce	20%	To introduce the current happenings in the Society.

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	8	5	40	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				100	TOTAL MARKS		50

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	2	1	20
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS) w.e.f.2020-21		
Subject	4D: BUSINESS LAW	
IV– SEM	TIME: 21/2 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 II B.COM IV SEMESTER			
Course Code	CORPORATE ACCOUNTING				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

- ☐ Understand the Accounting treatment of Share Capital and aware of process of bookbuilding.
- ☐ 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 Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	Remembering & Understanding
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	Application
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	Analyzing
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	Remembering & Application
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
B.COM – II YEAR – (TM, EM, CA &CECs) w.e.f. 2020-21.		
Subject	4A:CORPORATE ACCOUNTING	
Hours: 5 Hrs. (4 Lectures + 1 Tutorials)	Max. Marks: 50Marks	
IV– SEM	TIME: 21/2 Hours	Credits: 4
MODULE I	1.Accounting for Share Capital: Kinds of Shares – Types of Preference Shares at par, Discount and Premium (5 Hours) 2. Forfeiture and Reissue of Shares (Including Problems)(5 Hours) Additional inputs: RIGHT AND SWEAT ISSUE	
MODULE II	1.Issue and Redemption of Debentures and Issue of Bonus Shares:(5 Hours) 2.Accounting Treatment for Debentures Issued and Repayable at par, Discount and Premium – Issue of Bonus Shares – Buyback of Shares (Including Problems)(5 Hours) Additional inputs: CAPITAL DEDUCTION	
MODULE III	1.Valuation of Goodwill: Accounting Standards - Need and Methods -(5 Hours) Average Profit Method, Super Profits Method –Capitalization Method and Annuity Method (Including Problems).(5 Hours) Additional inputs: FACTORS INFLUENCED TO GOODWILL	
MODULE IV	1.Valuation of shares: Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (Including Problems)(5 Hours) Additional inputs: : MEANING OF RECONSTRUCTION , AMALGMATION AND HOLDING	

MODULE V	1. Company Final Accounts: Provisions of the companies Act, 2013 – Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts . (5 Hours) 2. Profit and Loss Account and Balance Sheet (Including Problems with Simple Adjustments). (5 Hours) Additional inputs: Transfer of Elements Under The Adjustments

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	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

- Assignments

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

Text Books:

Text Books:	1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai. 2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications 3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications. 4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons 5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers 6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers

References:	1. V.K.Gupta Sulthan Chand

	2. Tulasian&Tata Mcgraw Hill Co 3. S.P. Jain & K.L Narang 4. T.S.Grewal , S.Chand and CO 5. Shukla and Grewal , S.Chand& Co 6. R.L. Gupta and Radha 7. HimalayaPublishers :

Web links:

1. <https://testbook.com/learn/corporate-accounting/>
2. <https://www.upcounsel.com/define-corporate-accounting>
3. <https://onlinemasters.ohio.edu/blog/corporate-accounting/>
4. <https://www.freshbooks.com/en-ca/hub/accounting/corporate-accounting>
5. <https://www.indeed.com/career-advice/career-development/types-of-accounting>

Skill development:

The importance of corporate accounting having skilled accountants working in or for your business. Whether you're an entrepreneur managing your books on your own or an established

professional seeking employment, quality accounting skills are crucial to maintain the financial health of your business or advance your career.

Employability:

The most sought after skills included the ability to collaborate with colleagues, present, discuss and defend views, and having a positive attitude. overall, a team player with a positive attitude and good communication skills appeared to be the most valued behavioural skill as perceived by employers.

Entrepreneurship:

- Managing Cash Flow. The time-tested saying, “cash is king” really is true. ...
- Maintaining a Balance Sheet. ...
- Identifying a Path to Profitability. ...
- Communicating About Money. ...
- Forecasting the Future of Your Business.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	Right And Sweat Issue	20%	To make the syllabus current and relevant
UNIT II	Capital Deduction	20%	To make the syllabus current and relevant
UNIT III	Roal of Goodwill	20%	To make the syllabus current and relevant
UNIT IV	Meaning of Reconstruction , Amalgamation And Holding	20%	To make the syllabus current and relevant
UNIT V	Transfer of Elements Under The Adjustments	20%	To make the syllabus current and relevant

SUBJECT: CORPORATE ACCOUNTING (4 A) :

TIME: 2.30 HRS

MARKS: 50

MODEL 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Essay Questions 10 Marks	Very Short Questions 5 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	2	20
Module – IV	1	1	15
Module – V	1	2	20
Total No.of.Questions	06	08	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS, CA & CECs) w.e.f.2020-21		
Subject	CORPORATE ACCOUNTING	
IV – SEM	TIME: 2 1/2 Hours	Max marks : 50

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 II B.COM IV SEMESTER			
Course Code	INCOME TAX				
Teaching	Hours Allocated: 60 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	1. Students would identify the technical terms related to Income Tax.	Remembering & Understanding
CO2	2. Students would determine the residential status of an individual and scope of total income.	Application
CO3	3. Students would compute income from salaries, house property business/profession, capital gains and income from other sources	Analyzing
CO4	4. Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961	Remembering & Application
CO5	5. Students would compute the net total income of an individual	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT - I	1. Introduction: Income Tax Act 1961- Basic Concepts: Income, Person, Assessee – Assessment year, Previous year, Rates of tax, (5 HOURS) 2. Agricultural Income, Residential Status of Individual – Incidence of Tax – Incomes Exempted from tax.(Theory only) (5 HOURS)
UNIT - II	3. Income from Salaries: Basic of charge, Tax treatment of different types of salaries Allowances, Perquisites, Profits in lieu of salary, Deductions from salary income – (5 HOURS) 4. Computation of salary income.(Including Problems) (5 HOURS)
UNIT - III	5. Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house – Deductions from Annual Value – Computation of Income from Property- (5 HOURS) 6. Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (Including problems) – (5 HOURS)
UNIT - IV	7. Income from Capital Gains – Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses – (5 HPURS) 8. Meaning of Other Sources – General Incomes – Specific Incomes – Computation.(Including Problems) – (5 HOURS)
UNIT - V	9. Computation of Total Income of an Individual: Deductions under section 80 – (5 HOURS) 10. Computation of Total Income.(Simple problems) – (5 HOURS)

CO-PO Mapping:

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

Text Books:

<u>Reference:</u>	1. Direct taxes law & practice – Vinod K Singhania, KapilSinghania, Taxmann's 2. Direct taxes law & practice – GirishAhuja, Dr. Ravi Gupta, Bharat's 3. Direct taxes law & practice – BB Lal – Pearson's 4. Indirect taxes law & practice – V.S. Datey, Taxmann's 5. Indirect taxes – V. Nagaragan, Asia Law house 6. Central Exercise Mannual – Law & procedure – P. Verra Reddy, Asia Law house 7. Andhra Pradesh VAT Act & Rules – N K Acharya , Asia Law house Elements of Income Tax – Dr. P.V. RamanaRao, Dr. A. Sudhakar, Dr. S. KrishnaiahGoud, National Publishing House

Web links

1. <https://www.slideshare.net/hukmarampawar/income-tax-act-1961-25173174>
2. <https://www.slideshare.net/bsatyanarayanarao/agricultural-income-24144405>
3. <https://www.slideshare.net/RAJESHJAIN65/income-from-salary-46118982>
4. <https://www.slideshare.net/gayu2094/tax-deducted-at-source-on-salary>
5. <https://www.slideshare.net/PRavichandranChandra/income-from-house-property-118051824>
6. <https://www.slideshare.net/coopjbb1/computation-of-income-tax-78713159>
7. <https://www.slideshare.net/Paritoshc786/capital-gains-ppt>
8. <https://www.slideshare.net/Paritoshc786/income-from-other-sources-85773016>
9. <https://www.slideshare.net/harishvm/tax-computation>

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA			Skill
II B.COM (TM, EM and CA) w.e.f.2020-21			
Subject	INCOMTAX		
IV – SEM	TIME: 21/2 Hours	Max marks: 50	

development:

Income Tax Act provides deduction towards expenditure incurred on the skill development project. Whereas, rule 6AA of the Income Tax Rules provides the guidelines to be followed by the company in order to notify the skill development.

Employability:

An individual's entire remuneration/salary received from an employer for services rendered in India is taxable in India. Taxable income includes all amounts, whether in cash or in kind, arising from an office of employment

Entrepreneurship

For all entrepreneurs, the basic steps towards success should be generating revenue and managing the same. It is vital for you to familiarize yourself with the basic money management skills that includes an understanding of credit, tax forms and much more

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	Estate duty, Gift tax.	20%	To make the syllabus current and relevant
UNIT II	Fringe benefits in detail.	20%	To make the syllabus current and relevant
UNIT III	Interest on housing loan	20%	To make the syllabus current and relevant
UNIT IV	Speculative business and it's set of loss	20%	To make the syllabus current and relevant
UNIT V	Set off and carry forward of loss	20%	To make the syllabus current and relevant

MODEL 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Essay Questions 10 Marks	Very Short Questions 5 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	2	20
Module – IV	1	2	20
Module – IV	1	1	15
Total No.of.Questions	6	08	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (TM, EM and CA) w.e.f.2020-21		
Subject	INCOMTAX	
IV – SEM	TIME: 21/2 Hours	Max marks: 50

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 II B.COM IV SEMESTER			
Course Code	GOODS AND SERVICE TAX				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

1. Understand the basic principles underlying the Indirect Taxation Statutes.
2. Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
3. Identify and analyze the procedural aspects under different applicable statutes related to gst.
4. Have general awareness of CGST, SGST and IGST.
5. Gain employability as Accountants.
6. Be Self-employed as GST Consultants.
7. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
8. Develop various GST Returns and reports for business transactions in Tally

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	Remembering & Understanding
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	Application
CO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	Analyzing
CO4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	Remembering & Application
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

SYLLABUS

UNIT - I	1. Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST.(5 HOURS) 2. GST Council- Advantages of GST-GST Registration. .(5 HOURS)
UNIT - II	3. GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST.(5 HOURS) 4. GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services..(5 HOURS)
UNIT - III	5. Tax Invoice- Bill of Supply-Transactions Covered under GST- Composition Scheme .(5 HOURS) 6. Reverse Charge Mechanism- Composite Supply -Mixed Supply..(5 HOURS)
UNIT - IV	7. Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit..(5 HOURS) 8. Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST..(5 HOURS)
UNIT - V	9. GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns- GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B - Annual Returns GSTR-9, GSTR 9A, .(5 HOURS) 10. GSTR 9B& GSTR 9C - Records to be Maintained under GST.(5 HOURS)

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	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:**Text Books:**

<u>Text Books:</u>	1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), 2. Taxmann's Basics of GST. 3. Taxmann's GST: A practical Approach. 4. Theory & Practice of GST, Srivathsala,. 5. Goods and Services Tax in India - Notifications on different dates. 6. GST Bill 2012. 7. Background Material on Model GST Law, 8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority, 9. Ministry of Law and Justice, 10. Theory & Practice of GST:

REFERENCES:

<u>References:</u>	1. Margham Publications. 2. Himalaya Publishing House 3. Sahitya Bhawan Publications. 4. New Delhi, the 12th April, 2017.

Web links:

1. <https://www.slideshare.net/HirakParmar1/gst-ppt>
2. <https://www.slideshare.net/DVSResearchFoundatio/registration-under-gst-law-222375361>
3. <https://www.slideshare.net/khayativora/basic-introduction-of-gst>
4. <https://www.slideshare.net/VijayaKumarKavilikat/time-and-value-of-supply-under-gst-law>
5. <https://www.slideshare.net/mmdaga/supply-under-gst-249899031>
6. <https://www.slideshare.net/VijayaKumarKavilikat/invoice-payment-of-tax-under-gst>
7. <https://www.slideshare.net/ManjunathRaibagi/gst-return-filing>
8. <https://www.slideshare.net/financialhospital/types-of-returns-under-gst>
9. <https://www.slideshare.net/GSTLawIndia/filing-of-returns-under-gst>
10. <https://www.slideshare.net/AdminTeamAsija/overview-of-filing-return-under-gst>

Skill development:

There has been a misconception that the only thing required to work in the Social Sector is the will to make a difference. While passion is definitely important, people also require the right kind of knowledge, expertise, tools, and skills in order to work effectively in the Development Leadership and Management space. While the hard skills that one needs may vary from role to role, it is essential for everyone in the space to have the requisite soft skills.

Employability:

India's corporate sector is engaged today in aligning their financial and accounting systems under this new regime. And to achieve the same, it needs a specialized workforce across accounting systems, legal compliances, taxation and data analysis. This is where huge demand of professionals exists. So, from employment perspective, there is huge potential that can be seen under two phases – immediate boost for implementing GST across business sectors and then a steady state demand for ongoing activities going forward.

Entrepreneurship:

1. Development of more industries.
2. Promote the processing and consumption of local materials.
3. Income generation.
4. increase economic growth.
5. Source of employment opportunities.

6. Self employment.

7. Creating job satisfaction.

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	limitations of VAT	20%	To make the syllabus current and relevant
UNIT II	Poddhar committee	20%	To make the syllabus current and relevant
UNIT III	GSTN	20%	To make the syllabus current and relevant
UNIT IV	ITC On Imports	20%	To make the syllabus current and relevant
UNIT V	PAN- Its importance's for GST Returns	20%	To make the syllabus current and relevant

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS) w.e.f.2020-21		
Subject	4F – GOODS AND SERVICES TAX	
IV– SEM	TIME: 2 1/2 Hours	Max marks: 50

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	8	5	40	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				100	TOTAL MARKS		50

BLUE PRINT FOR THE QUESTION PAPER SETTING

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	2	1	20
Module – IV	2	1	20
Module – V	1	1	15
Total No.ofQuestions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS) w.e.f.2020-21		
Subject	<u>4F – GOODS AND SERVICES TAX</u>	
IV– 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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA						
DM	BUSINESS LAW	II BBA (DM) - IV Sem 2023-24				
Hours	75 (60 + 15)	L	T	P	C	
Focus	Employability	4	1	-	4	
Course Objective						
To impart knowledge of legal environment related to business transactions such as contracts, sales, consumers and online transactions.						
Course Outcomes and mapping with Blooms taxonomy						
Outcome	Description					Level
CO1	Identify the kinds of contract. That must be in writing in order to be enforced.					1 and 2
CO2	Understand the various provisions of company law.					1, 2 and 3
CO3	Understand the various provisions of factories Act.					1 and 2
CO4	Apply basic legal knowledge to business transactions.					1, 2 and 3
CO5	Identify causes for complaints, apply legislation, present oral or written complaint and file and record details					1 and 2

Syllabus		
Unit	Content	Hours
Unit I	Law of Contract-Definition, Essentials of Valid contract, Kinds of Contract, Offer, Acceptance, Consideration, Capacity of parties to Contract, Free Consent, Discharge of Contract, Breach of contract and remedies.	20%
Unit II	Companies Act, Definition of Company, Kinds of company, Memorandum of Association, Articles of Association, Prospectus, Meetings and Resolutions.	20%
Unit III	Social security legislation – EPF Act objectives – Purpose and Important provisions – ESI Act objectives – Purpose and important provisions	20%
Unit IV	Sale of goods act-Meaning and definition, Essentials of sale Contract, Sale and agreement to sale, Conditions and warranties, Unpaid seller, Rule of transfer property	20%
Unit V	The Consumer protection act,1986, District forum, State forum, National Commissions, Consumer Council.	20%

References	
Books and Resources	• Indian Contract Act-by Bare act, Government of India • N.D.Kapoor Mercantile Law, Sultan Chand & Company, New Delhi • Avatar Singh Mercantile Law, Vikas publications. • Balchandani : Business law • S.D.Geeth & M.S.Patil: Business Law • S.S. Gulshan: Business law
Online Courses	• https://www.udemy.com/learnanything/online-courses • https://www.reed.co.uk/courses/business-law

Additional Inputs	
Topics to be explored	• KPIs of a real business • Organization structures of MNCs • Study of leadership traits of famous business leaders • Budgeting process in Government

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Discussions and Debates • Role plays • Field visits to industry • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	3	3	3	3	3	3	1	3	2	2	2
CO2	3	2	3	3	3	3	3	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	2	3	3	1	3	2	3	3	2	2
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	NO CHANGE	0%	NO NEED
UNIT II	NO CHANGE	0%	NO NEED
III	Social security legislation – EPF Act objectives – Purpose and Important provisions – ESI Act objectives – Purpose and important provisions	20%	To introduce the current happenings in the industry
UNIT IV	NO CHANGE	0%	NO NEED
UNIT V	NO CHANGE	0%	NO NEED

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
I BBA (DIGITAL MARKETING) w.e.f. 2020-21		
Subject	BUSINESS LAW	
II– SEM	TIME: 2 ½ 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 II BBA IV SEMESTER			
Course Code	CYBER LAW				
Teaching	Hours Allocated: 75(Theory 60+10+others 5)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

1. student Learner Conversant with The Social and Intellectual Property Issues Emerging From 'Cyberspace.
2. Explore the Legal and Policy Developments in Various Countries to Regulate Cyberspace.
3. Develop the Understanding of Relationship Between Commerce and Cyberspace.
4. Give Learners in Depth Knowledge of Information Technology. Act and Legal Frame Work of Right to Privacy, Data Security and Data Protection.
5. Make Study on Various Case Studies on Real Time Crimes.
6. To gain understanding of challenges posed by the IT to business.
- 7.To be familiar with various Cyber Crime activities and techniques for managing them .
8. To gain understanding of Cyber Law in India an implications for business

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO 1	student Learner Conversant with The Social and Intellectual Property Issues Emerging From ‘Cyberspace	Remembering & Understanding
gC O2	Explore the Legal and Policy Developments in Various Countries to Regulate Cyberspace.	Application
CO 3	Develop the Understanding of Relationship Between Commerce and Cyberspace.	Analyzing
CO 4	Give Learners in Depth Knowledge of Information Technology. Act and Legal Frame Work of Right to Privacy, Data Security and Data Protection.	Remembering & Application
CO 5	To be familiar with various Cyber Crime activities and techniques for managing them	Application

Course with focus on employability / entrepreneurship / Skill Development

modules

Skill Development		Employability		Entrepreneurship	

MODULE I	INTRODUCTION- Evolution of Modern Electronic Communication; Media-History of Internet and World Wide Web; Essence of Cyber law and rise of Cyber crimes; Important terms related to Cyber law; Need for Cyber law in India Additional input; recent amendments in IT act 2000
MODULE II	History of Cyber law in India; Information Technology Act 2000-Scope, objectives, documents excluded; Overview of the Act with Amendments; Rules under Information Technology Act; National policy on IT Act 2012 Additional input : Cyber laws-Social media
MODULE III	Electronic Commerce; Digital signature, rules and digital certificate; Electronic Governance and electronic records; Regulatory Authorities under the Act-Certifying authorities, Functioning, Duties, Controller Additional input : role of E-commerce business -cyber crimes
<u>MODULE</u> <u>- IV</u>	Cybercrimes- it's nature, reasons, types, Indian perspective; Cybercrimes- preventive measures; Offences under the IT Act 2000; Penalties under the Act Additional input : cyber crimes – morphing of images – its preventions
<u>MODULE</u> <u>- V</u>	Investigation of Cybercrimes in India and in other countries; National and International Cases; Regulatory Authorities of Cyber crime; Digital marketing- Cyber law-perspective; Cloud computing its importance Additional input : Training and development of investigation authority

CO-PO Mapping:

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

	PO 1	PO 2	PO3	PO4	PO 5	PO6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Text Books:

1. K. Kumar, "Cyber Laws: Intellectual property & E Commerce, Security", 1st Edition, Dominant Publisher, 2011.
2. Rodney D. Ryder, "Guide To Cyber Laws", Second Edition, Wadhwa And Company, New Delhi, 2007.
3. Information Security policy & implementation Issues, NIIT, PHI

REFERENCES :

1. Vakul Sharma, "Handbook Of Cyber Laws" Macmillan India Ltd, 2nd Edition, PHI, 2003.
2. Justice Yatindra Singh, "Cyber Laws", Universal Law Publishing, 1st Edition, New Delhi, 2003.
3. Sharma, S.R., "Dimensions Of Cyber Crime", Annual Publications Pvt. Ltd., 1st Edition, 2004.
4. Augustine, Paul T., "Cyber Crimes And Legal Issues", Crecent Publishing Corporation.

Web links

1. <https://www.slideshare.net/HasanHK/electronic-commerce-45923560>
2. <https://www.slideshare.net/akashvaraiya7/information-technology-act-2000-15204037>
3. <https://www.slideshare.net/AdarshkumarYadav/digital-signature-72467638>
4. <https://www.slideshare.net/SreelekshmiMohan3/it-act-2000-70544807>
5. <https://www.slideshare.net/fellowbuddy/ecommerce-cyber-laws-lecture-notes>

Skill Development

A large part of a Cyber Law expert's job involves data gathering and analysis. In most cybercrimes, the source from where malicious data is generated is destroyed. As a Cyber Law expert and Cybercrime investigator, you should have critical thinking and problem-solving skills to address these challenges.

Employability

The Students can become cyber consultants in any Information Technology firm or bank. students for the e-commerce companies and Information Technologies in India. The cyber law Students can also start their law consultancy firm to assist various clients on matters related to cybercrime in India. Work as a Network administrator in government organizations.

Entrepreneurship

Cyber Law Students should keep up with the latest happenings and evolutions in the field of technology. Block chain is transforming supply chain ecosystems around the world and cyber law experts will play an important part in maintaining their integrity.

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2020-21		
Subject	<u>4F:</u> CYBER LAW	
IV– 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Very Short Questions 4 Marks	Essay Questions 8 Marks	Marks allotted to the chapter
Module – I	1	2	20
Module – II	2	2	24
Module - III	2	2	24
Module – IV	2	2	24
Module – V	1	2	20
Total No.of.Questions	08	10	112

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2020-21		
Subject	4F: CYBER LAW	
IV– SEM	TIME: 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 1st B.B.A II SEM			
Course Code	INTERNATIONAL BUSINESS				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

- 1.Explain business expansion abroad and key issues related to their operations in other countries.
- 2.Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
- 3.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.
- 4.Explain business expansion abroad and key issues related to their operations in other countries.
- 5.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Explain business expansion abroad and key issues related to their operations in other countries. Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.	Remembering & Understanding
CO2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks	Application
CO3	.Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.	Analyzing
CO4	business expansion abroad and key issues related to their operations in other countries.	Remembering & Application
CO5	Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT I	1. Introduction-Need-Difference between Domestic and International/Foreign Trade, 2. Difference between Globalisation of trade/International trade.
UNIT II	3. Foreign Exchange, Factors influencing exchange rate fluctuations, Euro Market and Instruments (LIBOR, MIBOR Etc), 4. Foreign Market operations, Participants, Spot-future, Forward and option market.
UNIT III	5. Balance of payment, Contents, Disequilibrium in BOP, Measures to bring back equilibrium in BOP, Convertibility of currencies, 6. Current account and capital account convertibility, Exchange control reasons and methods.
UNIT-IV	7. WTO Formulations, Advantages and Disadvantages of WTO Membership to develop countries, 8. Trade Block, Reasons for trade block formulations, Different types of trade blocks- LAFTA-SAFTA, NAFTA, ASEAN, CARICOM and EU
UNIT-V	9. Procedure and Documents, Export and Imports procedure, Principals of auxiliary documents, bill of lading, Consular Invoice, Commercial Invoice, 10. AR and GR forum, Mate Receipt, Letter of Credit, Packinglist, Incentives to Exports, Recent Exim policy.

CO-PO Mapping:

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO6 6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO2 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

prescribed syllabus

Bridge Course for Non-commerce Students

Practice of Terminology of Accounting

Quiz, Word Scramble, Co-operative learning

Seminar, Co-operative learning

Problem Solving Exercises, Matching, Mismatch

Creation of Trial Balance, Visit a firm (Individual and Group)

Survey on sole proprietorship and prepare final accounts of concern

Group Discussions on topics covered in syllabus

Examinations (Scheduled and surprise tests)

Any similar activities with imaginative thinking beyond the

Text Books:	➤ C.Jeevanandam, Foreign Exchange practice, Concepts and Control, Sultan and Chand ➤ T.S.Balagopal, Export Management, Himalaya Publications KPM Sundaram & Rudradatta, Indian Economy, S.Chand & Co., New Delhi

Web links:

1. <https://online.hbs.edu/blog/post/international-business-skills>
2. <https://www.dmu.ac.uk/study/courses/postgraduate-courses/international-business-entrepreneurship-msc-degree/international-business-and-entrepreneurship>
3. <https://www.essex.ac.uk/courses/pg00631/1/msc-international-business-and-entrepreneurship>
4. <https://qa.ulster.ac.uk/blog/entrepreneurship-in-international-business/>
5. <https://courses.hud.ac.uk/full-time/postgraduate/international-business-with-entrepreneurship->

Skill development: students understand their strengths, weaknesses, emotions, beliefs, and motivations, and leverage them to reach their goals.

Employability: students skills mentioned , working globally requires “hard” business skills. As in all business, you need a firm understanding of basic economic principles, financial accounting, and entrepreneurial frameworks.

Entrepreneurship : Students a critical skill for all business professionals to develop. It’s especially important in global business, where cultural or language barriers can make it difficult to form a connection with others

ADDITIONAL/DELETED TOPICS	JUSTIFICATION

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBADIGITAL MARKETING w.e.f.2020-21		
Subject	<u>4D: INTERNATIONAL BUSINESS</u>	
IV– 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	2	1	20
Module – IV	2	1	20
Module – V	1	1	15
Total No.of.Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
IIBBADIGITAL MARKETING w.e.f.2020-21		
Subject	<u>4D: INTERNATIONAL BUSINESS</u>	
IV– SEM	TIME: 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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA							
DM 403	MSME Management			II BBA (DM) - IV Sem 2023-24			
Hours	75 (60 + 15)			L	T	P	C
Focus	Entrepreneurship			4	1	-	4

Course Objective
To make the learners understand the MSME business landscape and their challenges and evaluate the project proposals and perform the management functions in an MSME setup aligning the IP strategies and an understanding of institutional support for MSMEs in India

Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Understand the MSME business and its role in economy and analyze factors, challenges, Government's role and relevant legal provisions	1, 2, 3 and 4
CO2	Apply project formulation techniques and evaluate the proposals using various criteria	1, 2, 3, 4 and 5
CO3	Apply the finance, marketing and HR functions in an MSME	1, 2, 3, 4 and 5
CO4	Understand the institutional support for MSMEs and analyze the sickness factors and measures taken	1, 2, 3 and 4
CO5	Understand the IPR implications for MSMEs and formulate strategies for business benefits	1, 2, 3 and 4

Syllabus		
Unit	Content	Hours
Unit I	MSMEs - Significance in Indian Economy-Problems and steps taken by the Government to tackle their problems-Backward Area development – Ancillary Industries, Rural industries and Artisans - Provisions under MSME Development Act 2006	15%
Unit II	Project Formulation: Project identification and formulation, feasibility study, project report preparation, Project management, Location of units and planning	25%

Unit III	Management Functions in MSME - Finance functions, Capital estimation, Sources of finance, Subsidies and incentives, Venture capital-Marketing and human resource management functions.	25%
Unit IV	Institutional support – Commercial Banks, Industrial estates, APIIC, APITCO, DIC, registration of MSME and MSME portal services - Sickness of small Medium Enterprises, Causes of sickness, Prevention of sickness, Remedial measures of sickness	20%
Unit V	IP Rights – Trade marks, Copy rights and patents– IP strategies for MSMEs – IP law in India – Process for registration	15%

References

Books and Resources	• CSV Murthy, Small Scale industries & Entrepreneurial Development, Himalaya publication house. • Vasanth desai Management of SSI Himalaya publication house, New Delhi-1998 • Vasanth desai Small Scale industries & Entrepreneur Development, Himalaya publication house
Online Courses	Course on Entrepreneurship https://onlinecourses.swayam2.ac.in/cec20_mg19/preview Course on Entrepreneurship and IP strategy (select units) https://onlinecourses.nptel.ac.in/noc22_hs110/preview

Additional Inputs

Topics to be explored	• Study of MSME data from portal • Study of project reports from NABARD • Calculation of financials from the model reports • Study of services of APIIC and APITCO website • Review of MSME brands and trademarks

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Survey on MSME problems • Project formulation • Awareness on IP rights among MSMEs • Field visits to industry • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

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

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
IV	Commercial Banks, Industrial estates, APIIC, APITCO, DIC, registration of MSME and MSME portal services	5%	Govt. initiatives to be covered in a clear manner
V	Design thinking – process and use in improving customer experience – IP Rights – Trade marks, copyrights and patents – IP strategies for MSMEs	15%	To cover the current issues in MSME

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2022-23		
Subject	DM 403: MICRO,SMALL&MEDIUM ENTERPRSES MANAGEMENT	
IV– 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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	10	6	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	1	15
Unit – II	1	2	25
Unit – III	2	1	20
Unit – IV	3	1	25
Unit – V	1	1	15
Total No.of.Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2022-23		
Subject	DM 403: MICRO,SMALL & MEDIUM ENTERPRISES MANAGEMENT	
IV– SEM	TIME: 21/2 Hours	Max marks : 50
Model 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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA						
DM 401	Training and Development		II BBA (DM) - IV Sem 2023-24			
Hours	75 (60 + 15)		L	T	P	C
Focus	Employability		4	1	-	4
Course Objective						
To make the learners understand the process of training and management development and various on the job and off the job training and development methods and their effectiveness and apply them with proper tools.						
Course Outcomes and mapping with Blooms taxonomy						
Outcome	Description		Level			
CO1	Understand the principles of learning and training and the process of training in an organization		1 and 2			
CO2	Understand various off the job and on the job training methods and apply and analyze their effectiveness		1, 2, 3 and 4			
CO3	Understand the technology implications on training and apply the training evaluation methods		1,2 and 3			
CO4	Understand the management development factors, process and challenges in implementing		1 and 2			
CO5	Understand various off the job and on the job management development methods and apply and analyze their effectiveness		1, 2, 3 and 4			

Syllabus		
Unit	Content	Hours
Unit I	Training Meaning and Definition – Need for Training – Importance of training – Objectives of Training – Steps in training programs – Training Policy - Training for different employees – Principles of learning and training	20%
Unit II	Training methods – On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids	25%

Unit III	Technology in training – Instructor led online courses – Self paced courses – Blended learning - Corporate training - Online training platforms – Social and micro learning - Gamification in learning - Training evaluation – Retraining	20%
Unit IV	Development – Importance of development – Management development – Purpose and objectives – Stages – Components – Factors inhibiting development	10%
Unit V	Coaching and Counselling – Methods – Management Syndicate – Incident process – In Basket – Sensitivity – Counselling – Special projects – Committee assignments – Conferences – Management games.	25%

References	
Books and Resources	• IP Subba Rao, VSP Rao – Human Resource Management, Konark Publishers • Subhash and SC Jain – Managing Human Resources, Arihant Publications • Beardwell and Hold men – Human Resource Management – Macmillan Publishers • Online articles at https://elearningindustry.com/
Online Courses	Course on Train the trainer https://onlinecourses.nptel.ac.in/noc22_mg61/preview Course on E Content Development https://onlinecourses.swayam2.ac.in/ntr22_ed49/preview

Additional Inputs	
Topics to be explored	• Study of training policies of companies • Training methods articles from Internet • Training software reviews • Management development cases • Case studies from Internet

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Case analysis • Role Plays • Field visits to industry • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	3	3	3	2	3	3	3	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
III	Technology in training – Instructor led online courses – Self paced courses – Blended learning - Corporate training - Online training platforms – Social and micro learning - Gamification in learning - Training evaluation – Retraining	20%	To reflect the impact the technology on training

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2022-23		
Subject	DM 401: TRAINING AND DEVELOPMENT	
IV– 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
1	Section –A Short Questions	8	5	40	4	5	20
2	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				100	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	2	1	20
Unit – II	1	2	25
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	2	1	20
Total No.of.Questions	08	06	100

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II BBA DIGITAL MARKETING w.e.f.2022-23		
Subject	DM 401: TRAINING AND DEVELOPMENT	
IV– SEM	TIME: 21/2 Hours	Max marks : 60
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 III B.COM V/VI SEM			
Course Code	Advertising and Media Planning (RCCS-CA-CECS)				
Teaching	HoursAllocated:72(Theory)		T	P	C
Pre-requisites:	Employability		0	-	4

Course Outcomes:

1. Understand the role of advertising in business environment
2. Understand the legal and ethical issues in advertising
3. Acquire skills in creating and developing advertisements
4. Understand up-to-date advances in the current media industry.
5. Acquire the necessary skills for planning an advertising media campaign.

Course Outcomes:

CO1	Understand the role of advertising in business environment	Understanding
CO2	Understand the legal and ethical issues in advertising	Application
CO3	Acquire skills in creating and developing advertisements	Analyzing
CO4	Understand up-to-date advances in the current media industry.	Remembering& Application
CO5	Acquire the necessary skills for planning an advertising media campaign.	Application

Skill Development		Employability		Entrepreneurship	

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA	
B.COM – III YEAR – (RCCS) W.e.f. 2020-21	
Subject	Advertising and Media Planning
V/VI– SEM	Max Marks :60
Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Credits: 4	
MODULE I	Introduction, Nature and Scope Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising
MODULE II	Strategies of Advertisements Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach
MODULE III	Process of Advertisement Creativeness and Communication of Advertising – Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design
MODULE – IV	Media Planning Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media
MODULE – V	Analysis of Market Media Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

CO-PO Mapping:**(1:Slight[Low];2:Moderate [Medium];3:Substantial[High],'-': NoCorrelation)**

	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:

Examinations (Scheduled and surprise tests)

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Biography of well-known management thinkers and managers of gigantic companies

Text Books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald D Geskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanavel, Margham Publications
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

Skill development:

To acquire the knowledge of Auditing -Book Keeping- Types of Audits - Planning of Audit - Vouching - Investigation and Audit Report.

Employability:

A Good Employability Opportunities in Accounting- Finance – Banking – Insurance - Auditing and E-Filing of Income Tax Returns.

Entrepreneurship

Entrepreneurial opportunities like You can take a franchise of Taxation Software Company, Tax Consultancy Services, Audit Expertise Services, Outsourcing Services and Open an Academic for Chartered Accountancy Course

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	Advertising and Media Planning	
V/IV– SEM	TIME: 2 Hours	Max marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	Advertising and Media Planning	
V/VI- SEM	TIME: 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 – IV)
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 III B.COM., V/VI SEMESTER			
Course Code	5F – GOODS AND SERVICES TAX PROCEDURE AND PRACTICE				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

1. Understand the concept of Liability and Payment of GST.
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry..
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST.
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally.
5. Acquire skill of online payment of GST through GST Portal.
6. To guide in the preparation of vouchers
7. To impart practical knowledge of Tally ERP. 9 with GST.
8. Gain employability as Accountants.
9. To give conceptual background to tally, GST and other related accounting concepts.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire the basic knowledge of Output tax liability, GST, CGST, SGST,IGST, Payment of GST – GST Network.	Remembering & Understanding
CO2	Familiarize and understand the concept of Goods and Service Tax, goods, services, suppliers, business, manufacture. Accounting Masters and Inventory Masters in Tally Company Creation ,General Ledgers & GST Ledgers Creation and GST Rate Allocation to Stock.	Application
CO3	Analyze the GST Vouchers, Output Tax on Sales Vouchers – Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods, and Customizing the Existing Voucher types with applicable GST Rates	Analyzing
CO4	Evaluate the Regular Monthly returns and Annual Return, Returns for Composition Scheme and Generation of Returns, GSTR-1, GSTR-2,GSTR-3,GSTR-4,GSTR-9,GSTR-3	Remembering & Application
CO5	Evaluate the Payment of GST online. Payment of GST – Electronic Filing of GST Returns – Refunds – Penalties and Administrative structure of GST Officers – Powers – Jurisdiction.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

UNIT I	GST – Liability and Payment Output tax liability – Input tax credit utilization – Schedule for payment of GST. (5 hours) Interest/penalty for late /non-filing of return-Payment of GST – GST Network.(5 hours)
UNIT II	GST – Accounting Masters and Inventory Masters in Tally. Company Creation – General Ledgers & GST Ledgers Creation. (5 hours) Stock Groups, Stock Items and Unit of Measure – GST Rate Allocation to Stock.(5 hours)
UNIT III	GST Vouchers – Customizing the Existing Voucher types with applicable GST Rates – Mapping of Input Tax Credit on Purchase Vouchers.(5 hours) Output Tax on Sales Vouchers – Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.(5 hours)
UNIT– IV	Regular Monthly returns and Annual Return – Returns for Composition Scheme.(5 hours) Generation of Returns – GSTR-1, GSTR-2,GSTR-3,GSTR-4,GSTR-9,GSTR-3B. (5 hours)
UNIT– V	Payment of GST – Electronic Filing of GST Returns – Refunds Penalties. (5 hours) Administrative structure of GST Officers – Powers – Jurisdiction.(5 hours)

CO-PO Mapping:

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PS
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	

Proposed activities:**Text Books:**

References	1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications. 2. Taxmann's Basics of GST. 3. Taxmann's GST: A practical Approach. 4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House. 5. Goods and Services Tax in India - Notifications on different dates. 6. GST Bill 2012. 7. Background Material on Model GST Law, Sahitya Bhawan Publications. 8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority, 9. Ministry of Law and Justice, New Delhi, the 12th April, 2017. 10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

Web links:

1. <https://www.slideshare.net/narayanlodha/1-presentation-on-input-tax->

credit-under-gst

2. <https://www.slideshare.net/JibinVarghese15/gst-input-tax-credit-ppt>
3. <https://www.slideshare.net/AdminTeamAsija/s-8-payment-of-gst>
4. <https://www.slideshare.net/AdminTeamAsija/returns-under-gst>
5. <https://www.slideshare.net/mjall3/41-the-general-ledger>
6. <https://www.slideshare.net/ManishBhatnagar21/accounting-ledgers-and-entries-in-gst>
7. <https://www.slideshare.net/MdMonzurul/5-voucher-entry>
8. <https://www.slideshare.net/AbhishikthSandeep1/types-of-vouchers>
9. <https://www.slideshare.net/mmdaga/gst-payment-refunds>
10. <https://www.slideshare.net/ShakirShaikh1/schedule-of-gstratesforservices>

Skill development:

There has been a misconception that the only thing required to work in the Social Sector is the will to make a difference. While passion is definitely important, people also require the right kind of knowledge, expertise, tools, and skills in order to work effectively in the Development Leadership and Management space. While the hard skills that one needs may vary from role to role, it is essential for everyone in the space to have the requisite soft skills.

Employability:

India's corporate sector is engaged today in aligning their financial and accounting systems under this new regime. And to achieve the same, it needs a specialized workforce across accounting systems, legal compliances, taxation and data analysis. This is where huge demand of professionals exists. So, from employment perspective, there is huge potential that can be seen under two phases – immediate boost for implementing GST across business sectors and then a steady state demand for ongoing activities going forward.

Entrepreneurship:

1. Development of more industries.
2. Promote the processing and consumption of local materials.
3. Income generation.
4. increase economic growth.
5. Source of employment opportunities.
6. Self-employment.

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	TOTAL MARKS		50

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS – CA CECS) 2020-21		
Subject	G S T Procedures and Practice	
V/VI– SEM	TIME: 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 – IV)
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 III B.COM., V / VI SEMESTER			
Course Code	Income Tax Procedure and Practice (RCCS)				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

1. For all entrepreneurs, the basic steps towards success should be generating revenue and managing the same. It is vital for you to familiarize yourself with the basic money management skills that includes an understanding of credit, tax forms and much more
2. To know the residential status of assesses and income exempted from tax
3. analyze the assessment procedure under representation before appropriate authorities under the law
4. To familiar with the competition of income from salary and house property
5. To familiar with the competition of income from business and profession.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	To collect the basic concepts and definitions of income tax act 1961. Understand the basic principles underline the income tax act compute the taxable income of an assesses	Remembering & Understanding
CO2	To know the residential status of assesses and income exempted from tax	Application
CO3	analyze the assessment procedure under representation before appropriate authorities under the law	Analyzing
CO4	To familiar with the competition of income from salary and house property	Remembering & Application
CO5	To familiar with the competition of income from business and profession	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	

CO-PO Mapping: (1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No

UNIT I	1. Computation of Total Income and Tax Liability of Individuals- Firms and Companies 2. Procedure for Assessment including Problems in calculation of tax for firms& Companies
UNIT II	3. Meaning of clubbing of income– Different items come under the provisions of clubbing of income. 4. Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off.
UNIT III	5. Advance Payment of Tax - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax 6. Consequences of Non-payment of Advance Tax- Refund of tax, interest on refund – Appeals and Revisions.
UNIT– IV	7. Procedure for Assessment - Filing of Return – Prescribed Forms for filing of Returns – PAN & TAN . 8. On-line filing of Returns- 26 AS - Traces.
UNIT– V	9. TDS-TCS- Provisions in brief relating to TDS/TCS. 10. Schedule for deposit & Submission of Returns of TDS- Form-16 generation

Correlation)

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

Proposed activities:

Text Books:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhania & Monica Sinhania, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.

Web links

1. <https://www.slideshare.net/harishvm/tax-computation>
2. <https://www.slideshare.net/NidhiMundra3/assessment-procedure-67440855>
3. <https://www.slideshare.net/shaktiyadav11/clubbing-of-income-54834929>
4. <https://www.slideshare.net/sunillbn/set-off-and-carry-forward>
5. <https://www.slideshare.net/PoojaGupta241/presentation-on-advance-tax-56727123>
6. <https://www.slideshare.net/prashanthgs/assessment-procedures>

Skill development:

Income Tax Act provides deduction towards expenditure incurred on the skill development project. Whereas, rule 6AAF of the Income Tax Rules provides the guidelines to be followed by the company in order to notify the skill development.

Employability:

An individual's entire remuneration/salary received from an employer for services rendered in India is taxable in India. Taxable income includes all amounts, whether in cash or in kind, arising from an office of employment

Entrepreneurship

For all entrepreneurs, the basic steps towards success should be generating revenue and managing the same. It is vital for you to familiarize yourself with the basic money management skills that includes an understanding of credit, tax forms and much more

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

BLUE PRINT FOR THE QUESTION PAPER SETTING

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EACH	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	8	5	40	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				100	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	Income tax procedures and practice	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	SALES PROMOTION AND PRACTICE	III B Com EM - V Sem 2022-23			
Hours	75 (60 + 15)	L	T	P	C
Focus	Employability	4	1	-	4

Course Objective
Understand and apply the techniques of Fundamental Analysis, Technical Analysis and Quantitative Analysis in Stock Markets and analyze the performance of mutual funds.

Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Analyze various sales promotion activities	1, 2, 3 and 4
CO2	Get exposed to new trends in sales Promotion	1, 2, 3 and 4
CO3	Understand the concepts of creativity in sales promotion	1, 2, 3 and 4
CO4	Enhance skills to motivate the salesperson to reach their targets	1, 2, 3 and 4
CO5	Develop the skills of designing of sales promotion events	1, 2, 3 and 4

Syllabus		
Unit	Content	Hours
Unit I	Introduction to Sales Promotion: Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.	20%
Unit II	Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects - Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling	20%
Unit III	Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion	20%
Unit IV	Salesmanship and Sales Operations: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.	20%
Unit V	Sales force Management and Designing: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion	20%

References	
Books and Resources	1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India 2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books 3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press 4. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan 5. Successful Sales Promotion – Pran Choudhury 6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra 7. Publications of ASCI 8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008 9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

CO-PO Mapping:

(1:Slight[Low];2:Moderate [Medium];3:Substantial[High], '-' : NoCorrelation)

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

Examinations (Scheduled and surprise tests)

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating
- topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Biography of well-known management thinkers and managers of gigantic companies

Text Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material

Skill development:

To acquire the knowledge of Auditing -Book Keeping- Types of Audits - Planning of Audit - Vouching - Investigation and Audit Report.

Employability:

A Good Employability Opportunities in Accounting- Finance – Banking – Insurance - Auditing and E-Filing of Income Tax Returns.

Entrepreneurship

Entrepreneurial opportunities like You can take a franchise of Taxation Software Company, Tax Consultancy Services, Audit Expertise Services, Outsourcing Services and Open an Academic for Chartered Accountancy Course

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	% change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	Sales Promotion and Practice	
V/IV– SEM	TIME: 2 Hours	Max marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	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
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS - CA) 2020-21		
Subject	Advertising and Media Planning	
V/VI– SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	Stock Market Analysis	III B Com EM - V Sem 2022-23			
Hours	75 (60 + 15)	L	T	P	C
Focus	Employability	4	1	-	4

Course Objective
Understand and apply the techniques of Fundamental Analysis, Technical Analysis and Quantitative Analysis in Stock Markets and analyze the performance of mutual funds.

Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Understand the Investment analysis methods and their relative merits in investment analysis	1, 2, 3 and 4
CO2	Understand and apply the fundamental analysis in equity shares	1, 2, 3 and 4
CO3	Understand and apply the technical analysis in equity shares	1, 2, 3 and 4
CO4	Understand and apply the quantitative analysis in equity shares	1, 2, 3 and 4
CO5	Understand the mutual funds operations and analyses the performance	1, 2, 3 and 4

Syllabus		
Unit	Content	Hours
Unit I	Introduction, Nature, Scope and basics of stock market analysis - Introduction of Investments and types- Need of Security Analysis - Types of analysis – Fundamental Analysis, Technical Analysis and Quantitative Analysis. Fundamental Vs Technical analysis	20%
Unit II	Fundamental Analysis - Based on Company's Financial information and Performance – Advantages and Limitations - EPS Ratio - Price to Sales Ratio - P/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio - Intrinsic Value	20%
Unit III	Technical Analysis- Based on Share Price Movement and Market Trends – Advantages and Limitations - Bullish Pattern - Bearish pattern indicators	20%
Unit IV	Quantitative Analysis – Types, advantages and limitations - Descriptive analysis, Correlation uses and limitations in securities analysis, Comparative analysis - Experimental Analysis process – Dow Theory	20%
Unit V	Mutual Funds Importance and the role of Mutual Fund –Types of Mutual Funds-Variou schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes and other categories - Mutual fund performance (Expense ratio, NAV, returns compared to benchmarks)	20%

References	
Books and Resources	• Stock Market Analysis, Himalaya • Value Investing by Benjamin Graham • Securities Analysis and Portfolio Management, • Technical Analysis by Aswani Gujral
Online Courses	Course on Financial Market Analysis https://www.edx.org/course/financial-market-analysis?index=product&queryID=995bbdb52c7630e09e77d3cefa671f88&position=6&eaId=0&v=0&linked_from=autocomplete&c=autocomplete

Co-Curricular Activities	
A. Mandatory (<i>student training by teacher in related real time field skills: total 10 hours</i>):	
	a. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Sales Management. b. Investment analysis(Ref. unit-1) c. Fundaental analysis (ref. unit-2) d. Technical analysis (ref. unit-3) e. Quantitative analysis (ref. unit-4) f. Mutual funds (ref. Unit 5)
	2. For Student: Each student has to visit at least one business organization and study sales management practices followed there. Each student has to observe the trends in the business in sales management in the light of technology disruptions. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
	3. Max marks for Fieldwork/Project work Report: 05
	4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.

Additional Inputs	
Topics to be explored	• Ratio analysis from Money control • Daily financial information from Economic Times • Live Charts of NSE • Charting tools • AMFI NAV publications and NFO documents

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Surveys • Field visits to industry • Guest lectures - Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	2	3	2	3	3	2	2	3	3	2	2	2
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Skill development:

Employability:

Entrepreneurship

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Change	Rationale
I	Employability opportunities of Auditing	5%	To make the syllabus current and relevant
II	Audit Office and its Role	4%	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2%	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4%	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5%	To make the syllabus current and relevant

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	TOTAL MARKS		50

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS – CA CECS) 2020-21		
Subject	Stock Market	
V/VI– SEM	TIME: 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 – IV)
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 III B.COM V/VI SEM			
Course Code	STOCK MARKET (RCCS-CA-CECS)				
Teaching	HoursAllocated:72(Theory)	L	T	P	C
Pre-requisites:	Employability	4	0	-	4

Course Outcomes:

1. Expose to theory and functions of the Share Market in Financial Sector as job careers
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements.

CourseOutcomes:

CO1	Expose to theory and functions of the Share Market in Financial Sector as job careers	Understanding
CO2	Study the functioning of capital markets and create awareness among the public	Application
CO3	Acquire knowledge on operations of Share Market and Research skills	Analyzing
CO4	Involve in activities of Mutual Funds and stock market firms	Remembering& Application
CO5	Enhance their skills by practicing in preparation of accounting statements	Application

Course with focus on employability/entrepreneurship/Skill Development modules

Skill Development			Employability			Entrepreneurship	

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA	
B.COM – III YEAR – (RCCS CA CECS) W.e.f. 2020-21	
Subject	Stock market
V/VI– SEM	Max Marks :50
Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Credits: 4	
MODULE I	Introduction, Nature, Scope and basics of stock market Introduction of Investments-Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares Forward Contract and Future Contract- Types of Investors-Speculators, Hedgers, Arbitraders.
MODULE II	Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India –Qualified Individual/Institutional Buyers -Under writers.
MODULE III	Depositories- -Buy Back of Shares-- Forward Contract and Future Contract-differences – Participants in Future Contract- Clearing of Mechanism.
MODULE – IV	Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.
MODULE – V	Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3	1	2	2	3	2	3	2	3	2	2
CO2	3	2	3	3	2	3	3	1	3	3	3	2	1	3	1	3
CO3	2	3	2	3	2	3	2	2	2	3	2	2	3	2	2	1
CO4	3	2	3	2	2	2	3	3	1	1	3	1	2	2	2	3
CO5	3	2	3	2	2	2	3	3	1	1	3	1	2	3	2	2

Proposed activities:

Examinations (Scheduled and surprise tests)

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating
- topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Biography of well-known management thinkers and managers of gigantic companies

Text Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material

Skill development:**Employability:****Entrepreneurship**

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	ange	Rationale
I	Employability opportunities of Auditing	5 %	To make the syllabus current and relevant
II	Audit Office and its Role	4 %	To make the syllabus current and relevant
III	Causal Audit – Internal Authorities	2 %	To make the syllabus current and relevant
IV	Vouching for petty expenses by internal departments	4 %	To make the syllabus current and relevant
V	Civil criminal liabilities of authorities by the audit process	5 %	To make the syllabus current and relevant

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

S.NO	TYPES OF QUESTIONS	TO BE GIVEN IN THE QUESTION PAPER			TO BE ANSWERED		
		NO OF QUESTIONS	MARKS ALLOTTED TO EA	TOTAL MARKS	NO OF QUESTIONS	MARKS ALLOTTED TO EACH QUESTION	TOTAL MARKS
1	Short Questions	7	5	35	4	5	20
2	Essay Questions	6	10	60	3	10	30
TOTAL MARKS				95	TOTAL MARKS		50

Chapter Name	Very Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Module – I	2	2	30
Module – II	1	1	15
Module – III	1	1	15
Module – IV	2	1	20
Module – V	1	1	15
Total No. of Questions	07	06	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
II B.COM (RCCS – CA CECS) 2020-21		
Subject	Stock Market	
V/VI– SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
DM 601	Advanced SEO	III BBA (DM) - V Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4

Course Objective		
With millions of people performing millions of searches each day to find content on the internet it makes sense that marketers want their products to be found by potential consumers. Search engines use closely guarded algorithms to determine the results that are displayed.		
Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Learn what search engine optimization (SEO) is and how a web site needs to be structured.	1, 2 and 3
CO2	Appreciate the constructs of search engine- friendly Web sites.	1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	SEO Introduction - Concepts of search engine optimization (SEO)- Dynamic pages-Importance, Relevance, Popularity, Trust, Authority, what is Website? What is Domain Name, Types of Domains, Domain suggestions, Premium/ Domains, Register a Domain Name, Web Hosting Concepts, Domain/Hosting Business Types of Websites, HTML, CSS and Java Script, Website architecture, Static pages.	
Unit II	How Search Engines Work, Major Search Engines, Components of Search Engines, Major Search Engines: Google, Yahoo, Bing, Google Results, Search Engine Mechanism, Search Engine, Crawling, Robots.txt, Site maps, Storing, Processing and Indexing, Ranking,	
Unit III	On-page SEO, importance, influence factors, Optimizing Web Page, Website Optimization, title, description and keyword tags, header tags, Anchor Text, Navigation Links, Contextual links, Canonical URLs, Page Nations, keyword research, meta tag optimization, SEO content optimization.	
Unit IV	Off-page SEO, importance, influence factors, Right and wrong ways to link, Reciprocal links, Three-way links, purchased links, Link networks, Redirected links, Link bait, Trust rank and worth less links	
Unit V	SEM Strategy: What is SEM Strategy-Meaning and Definition of SEM-Importance of SEM-Advantages and Dis-advantages of SEM-Setting up SEM-Setting up SEM strategy-Analyzing the Efficiency of SEM Strategy-Digital promotion-Tools and techniques	

References		
Books and Resources	1. Search Engine Optimization: your visual Blueprint for effective. 2. Internet marketing,3 Edition (MISL –Wiley) –KristopherBJones. 3. Search Engine Optimization: AnHoura Day- Jeenipegrappone,G radiva cousin	
Online Courses		

Additional Inputs	
Topics to be explored	

Activities	
Measurable	- Assignments - Oral presentation - Quiz programme
Group	Guest lectures

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	<u>Advanced SEO</u>	
V/VI- SEM	TIME: 21/2 Hours	Max marks : 60

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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No .of. Questions	07	6	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	Advanced SEO	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
DM 601	HTML & CSS	III BBA (DM) - V Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4

Course Objective		
HTML and CSS go hand in hand for developing flexible, attractive, and user-friendly websites. HTML (Hyper Text Markup Language) is used to show content on the page whereas CSS is used for presenting the page. HTML describes the structure of a Website semantically along with presentation cues, making it a mark-up language, rather than a programming language.		
Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Student is able to design basic website through HTML	1, 2 and 3
CO2	Learner is able to present content more effectively	1, 2, 3, 4, 5 and 6
Syllabus		
Unit	Content	Hours
Unit I	HTML Introduction-History of HTML-What you need to do to get going and make your first HTML page-What are HTML Tags and Attributes- HTML Tag vs. Element-HTML Attributes:How to differentiate HTML Document Version-HTML-Basic Formatting Tags:HTML Basic Tags-HTML Formatting Tags-HTML Color Coding.	
Unit II	HTML-Grouping Using Div Span:Div and Span Tags for Grouping-HTML-Lists:Unordered Lists-Ordered Lists-Definition list-HTML-Images:Image and Image Mapping- HTML-Hyperlink:URL - Uniform Resource Locator-URL Encoding.	
Unit III	HTML-Table:<table> - <th> - <tr> - <td> - <caption> - <thead> - <tbody> - <tfoot>-<colgroup> -<col>; HTML-Iframe:Attributes Using- Iframe as the Target-HTML-Form: <input> - <textarea>- <button> - <select> -<label>-: HTML-Headers:: Title- Base- Link- Style s- Script- Meta-: HTML-Miscellaneous:HTML Meta Tag-XHTML-HTML Deprecated Tags & Attributes	
Unit IV	CSS Introduction:Benefits of CSS-CSS Versions History-CSS Syntax-External Style Sheet using <link>-Multiple Style Sheets-Value Lengths and Percentages-: CSS2-Syntax:CSS Syntax-single Style Sheets-Multiple Style Sheets-Value Lengths and Percentages.	
Unit V	CSS Selectors:ID Selectors-Class Selectors-Grouping Selectors-Universal Selector- Descendant / Child Selectors-Attribute Selectors-CSS – Pseudo Classes--Color Background Cursor:background-image- background-repeat-background-position-CSS Cursor.	
References		

Books and Resources	1.Thomas A.Powell- HTML & CSS: The Complete Reference, Fifth Edition-Tata Mc Graw Hill 2.Jon Duckett- HTML & CSS Design and Build Websites- Published by John Wiley & Sons, Inc. 10475 Crosspoint Boulevard Indianapolis, IN 46256 www.wiley.com.
Online Courses	

Additional Inputs	
Topics to be explored	

Activities	
Measurable	- Assignments - Oral presentation - Quiz programme
Group	Guest lectures

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA			
III BBA (DM) w.e.f.2022-23			
Subject	HTML&CSS		
V/VI- SEM	TIME: 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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No .of. Questions	07	6	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	HTML&CSS	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA						
DM 601	Product and Brand Management	III BBA (DM) - VI Sem 2022-23				
Hours	75 (60 + 15)	L	T	P	C	
Focus	Entrepreneurship	4	1	-	4	

Course Objective		
Understand and apply the product management and brand management process, techniques and brand equity development and design thinking in product management		
Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Understand and apply the process of Product Management and strategies, policies and decisions	1, 2 and 3
CO2	Understand and apply the new product development techniques and programs and craft products for varying needs	1, 2, 3, 4, 5 and 6
CO3	Understand the brand management process and the associated factors and apply in crafting a brand	1, 2, 3 and 4
CO4	Understand and apply the corporate branding tools and brand equity management	1, 2, 3 and 4
CO5	Understand and apply the process of Design Thinking in developing new products	1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Product Management - An Introduction. Corporate Strategy and Product Policy Product Line Decisions Product Life Cycle and Marketing Strategies.	15%
Unit II	New Product Development and the Techniques of Idea Generation and Screening Concept, Development and Testing Test Marketing, Launching and Tracking New Product Programmes.	25%
Unit III	Organizing for New Products and Introduction to Brand Management and Crafting of Brand Elements, Consumer Brand Knowledge Brand Identity, Personality and Brand Associations	20%
Unit IV	Managing Brand Architecture and Brand Portfolios , Corporate Branding and Tools for Building Brand, Equity, Leveraging Brand Equity, Measurement of Brand Equity	20%
Unit V	Design thinking – Need – Process – Benefits – Challenges – Case study	20%
References		
Books and Resources	- Brand Against the Machine: How to Build Your Brand, Cut Through the Marketing. Noise and Stand Out from the Competition by: John Michael Morgan, - Marketing Management by Philip Kilter and Kevin Lane Keller	

Online Courses	Course on Product and Brand Management https://onlinecourses.nptel.ac.in/noc22_mg82/preview

Co-Curricular Activities	
A. Mandatory (student training by teacher in related real time field skills: total 10 hours):	
	a. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Product and Brand Management. b. Identification of PLC of products (Ref. unit-1) c. Idea generation techniques (ref. unit-2) d. Study of brands (ref. unit-3) e. Brand portfolios of companies (ref. Unit 4) f. Design thinking in companies- (ref.Unit.5)
	2. For Student: Each student has to visit at least one business organization and study product and branding strategies followed there. Each student has to observe the challenges the business is facing in product and brand management. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
	3. Max marks for Fieldwork/Project work Report: 05
	4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.

Additional Inputs	
Topics to be explored	• Study of famous brands • SCAMPER technique • Review of brand management practices of any business • Review of brand portfolios of FMCG companies as an example • Application of design thinking in software context

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Field visits to industry • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /P O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
V	Design thinking – Need – Process – Benefits – Challenges – Case study	20%	New age thinking in product development

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	DM 601 – PRODUCT AND BRAND MANAGEMENT	
VI– SEM	TIME: 2 Hours	Max marks : 5 0

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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No .of. Questions	07	6	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	<u>PRODUCT AND BRAND MANAGEMENT</u>	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA						
DM 602	Sales Management	III BBA (DM) – V/VI Sem 2022-23				
Hours	75 (60 + 15)	L	T	P	C	
Focus	Entrepreneurship	4	1	-	4	

Course Objective
Understand and apply the Sales Management process, functions, budgeting, controlling and sales force management in various contexts.

Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Understand the sales management process, organizing and apply in general business	1, 2, 3 and 4
CO2	Understand and apply the sales skills and effectively manage the sale process in different situations	1, 2, 3, 4 and 5
CO3	Understand and prepare the sales budget and understand the sales control and apply the techniques	1, 2, 3 and 4
CO4	Understand the sales quotas and implement and evaluate quotas and apply the sales force staffing process	1, 2, 3, 4 and 5
CO5	Understand the sales force motivational factors and implement compensation programs and evaluate the same	1, 2, 3, 4 and 5

Syllabus		
Unit	Content	Hours
Unit I	Introduction to sales management: Meaning, Importance, sales organizations, qualities and responsibilities of sales manager. Types of sales organizations - Standard sales management process-international sales management	15%
Unit II	Selling skills & Selling strategies: Selling and business Styles, selling skills, situations, selling process, sales presentation, Handling customer objections, Follow-up action.	20%
Unit III	Sales Budgeting - Approaches and Techniques —The Budgeting Process —Methods of Sales Budgeting - Sales Control —Purpose of Sales Control—The Sales Control System —Nature of Control —Methods of Sales Control	20%
Unit IV	Management of Sales Territory & Sales Quota: Sales territory, meaning, size, designing sales quota, procedure for sales quota. Types of sales quota, Methods of setting quota. Recruitment and selection of sales force, Training of sales force.	20%
Unit V	Sales force motivation and compensation: Nature of motivation, Importance, Process and factors in the motivation, Compensation-Meaning, Types of compensation plans and evaluation of sales force by performance and appraisal process	25%

References	
Books and Resources	• Salesmanship Practices and Problems Paperback, by Bertrand R. Canfield • Selling & Sales Management 6th Edition by David Jobber • Sales Management Concepts Practices and Cases by Eugene M • Sales force Management by Still, Cundiff & Govoni
Online Courses	Course on Sales Operations and Management https://www.coursera.org/specializations/sales-operations#courses Course on Strategic Sales Management https://onlinecourses.nptel.ac.in/noc22_mg107/preview

Co-Curricular Activities	
A. Mandatory (<i>student training by teacher in related real time field skills: total 10 hours</i>):	
	For Teachers: Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Sales Management. - Identification of sales practices of eCommerce operators (Ref. unit-1) - Selling skills write-ups (ref. unit-2) - Sales budgets analysis (ref. unit-3) - Sales territory study (ref. unit-4) - Survey of motivational factors (ref. Unit 5)
	For Student: Each student has to visit at least one business organization and study sales management practices followed there. Each student has to observe the trends in the business in sales management in the light of technology disruptions. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
	Max marks for Fieldwork/Project work Report: 05
	Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.

Additional Inputs	
Topics to be explored	• Sales practices of online marketers • Selling skills interviews • Study of sales budgets (models and examples of FMCG companies) • Sales control practices in India • Sales force compensation patterns in FMCG companies

Activities	
Measurable	• Assignments • Online Quizzes • Online games – Jeopardy, Crosswords and Word scramble • Presentations
Group	• Surveys • Field visits to industry • Guest lectures • Interaction with industry professionals

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
III	Sales Budgeting - Approaches and Techniques —The Budgeting Process — Methods of Sales Budgeting - Sales Control —Purpose of Sales Control—The Sales Control System —Nature of Control —Methods of Sales Control	20%	Planning and control of sales process is an important function

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	DM 602 – SALES MANAGEMENT	
VI– SEM	TIME: 2 Hours	Max marks : 60

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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50
Chapter Name		Short Questions 5 Marks		Essay Questions 10 Marks	Marks allotted to the chapter		
Unit – I		1		2	25		
Unit – II		2		1	20		
Unit – III		2		1	20		
Unit – IV		1		1	15		
Unit – V		1		1	15		
Total No .of. Questions		07		6	95		

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	Sales Management	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
DM 601	Web design & Planning	III BBA (DM) - V Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4

Course Objective		
Participant is able to learn how to start Start blogging regularly and Drive more traffic from audience to website and Decrease your site's bounce rate and Raise your conversion rate.		
Course Outcomes and mapping with Blooms taxonomy		
Outcome	Description	Level
CO1	Certainty and Efficiency in website designing	1, 2 and 3
CO2	Enhanced end user experience so that achieve maximum returns.	1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Website: What is the Website-What is www-What are the different types of websites?- Web page Vs. website-Difference between blog Vs. website-Components of the website-Purpose of creating websites-	
Unit II	Building a Web Page: How to build a web page-Web design Vs. web development- What makes a website user-friendly-Dynamic Vs. Static website-What are responsive websites- Build your own portfolio website	
Unit III	Domain Registration: What is domain & subdomain name-Parts of domain name- How to choose a domain name-What is the Protocol-What is IP address	
Unit IV	Hosting: What is web hosting-What is Uptime-Types of Web Hosting-How to buy domain and hosting-Costs of a domain name-Buying and managing domains-Importance of server security-What is SSL certification-When your site goes down what will happen-What is the page authority and domain authority	
Unit V	What is Internet- Understanding domain names & domain extensions - Different types of websites -Based on functionality -Based on purpose - Planning &Conceptualising a Website - Booking a domain name & web hosting -Adding domain name to web Server -Adding webpages & content -Adding Plugins -Building website using CMS in Class - Identifying objective of website -Deciding on number of pages required -	

	Planning for engagement options Landing Pages & Optimization - Creating blueprint of every webpage -Best & Worst Examples	
References		
Books and Resources	1. The principles of beautiful web design: by Jason Beaird and James George,8 july 2014,Publisher:Site Point 2. Learning web design:Abeginners guide,5th edition,by Jennifer NiederstRobbinns	
Online Courses		

Additional Inputs	
Topics to be explored	•

Activities	
Measurable	• Assignments • Oral presentation • Quiz programme
Group	• Guest lectures

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	Web design & Planning	
VI- SEM	TIME: 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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No .of. Questions	07	6	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	Web design & Planning	
V/VI- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA							
DM 601	WEB ANALYTICS			III BBA (DM) - V Sem			
Hours	75 (60 + 15)			L	T	P	C
Focus				4	1	-	4
Course Objective							
Web analytics course covers the basic concepts of digital Analytics and drives student into learning digital analytics from both a managerial and technical perspective.							
Course Outcomes and mapping with Blooms taxonomy							
Outcome	Description			Level			
CO1	Read and understand in a proper way the main key			1, 2 and 3			
CO2	Manage web and social analytics principles to drive marketing campaign or strategies			1, 2, 3, 4, 5 and 6			

Syllabus		
Unit	Content	Hours
Unit I	UNIT-I: Getting started with Web Analytics - The digital media: owned, earned and paid media - Web Analytics platforms overview - Getting started with digital analytics - Main KPIs about digital analytics - Sessions - Number of visitors - Time on Site - Time on Page - Bounce Rate - Understanding and using Google Analytics data - Collecting actionable data with Google Analytics - Navigating Google Analytics reports - Navigating Conversions reports	
Unit II	UNIT-II: Introduction to Ecommerce Analysis & App Analytics - Understanding Customers - Understanding Shopping Behavior - Introduction to Mobile App Analytics - Attracting New Users - Measuring behavior	
Unit III	UNIT-III: Google Tag Manager Fundamentals & Social Analytics - Starting out with Google Tag Manager - Setting up Google Tag Manager - Collecting data using the Data Layer, variables, and events - Using additional tags for marketing and remarketing - Facebook Analytics - Twitter Insights	
Unit IV	UNIT-IV: Traffic sources- Direct, referring, and search traffic-Campaigns-AdWords, Ad sense Content- Pages and Landing Pages-Event Tracking and AdSense -Site Search Visitors- Unique visitors-Geographic and language	

	information-Technical reports Benchmarking, Actionable insights and the big picture Recap of Google Analytics reports and tools-Finding actionable insights-Getting the organization involved-Creating a data-driven culture-Resources	
Unit V	UNIT-V: Social Analytics & User Generated Contents - Definition of User Generated Contents - Getting started with Web Listening - Main KPIs about web listening - Main web listening platforms - Free tools for web listening analysis	
References		
Books and Resources	1. Web Analytics Strategies for Information Professionals (English, Paperback, Farney Tabatha) 2. Web Analytics Action Hero: Using Analysis to Gain Insight and Optimize Your Business: Brent Dykes 3. Complete Web Monitoring: Alistair Croll and Sean Power	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2022-23

Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VI– SEM	TIME: 21/2 Hours	Max marks : 60

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	7	5	35	5	4	20
<u>2</u>	Section –B Essay Questions	6	10	60	3	10	30
Total Marks				95	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 4 Marks	Essay Questions 8 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No.of.Questions	07	6	95

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
III BBA (DM) w.e.f.2022-23		
Subject	Web Analytics	
VI– SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FUNDAMENTALS OF FINANCIAL TECHNOLOGY	IV B.COM - VII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
• Link Describe banking and finance ecosystem and the role of consumers in shaping up current environment behavioral finance theories to technological advances in banking. • Grasp the Fin-tech Platform and Technology. • Ways to analyse and evaluate what is driving technology innovation in Finance.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	1. To be able to understand elements and principles of Fintech 2. To be able to understand the basics of Crypto currencies.				1, 2 and 3
CO2	3. To be able to understand dynamics of block chain 4. To able understand the effect of Fintech in various sectors 5. To able understand the open banking.				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Introduction to Fin-tech Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-techon the Banking and Financial Sector	
Unit II	The Technology with Fin-tech Understanding the associated technology with respect to Cloud, Blockchain &Crypto currencies,RoboAdvisors, Biometrics and IoT.	
Unit III	Fin-tech Trends Understand the key Fin-tech trends which will disrupt the Financial Sector.	
Unit IV	Fin-tech affecting different sectors Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and InsuranceSector.	

Unit V	Open Banking and Digital Only Banking Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.	
References		
Books and Resources	1. Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, SlavaGomzin/Universal Publishers, USA, Latest 1 ST Edition 2020 2. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress,Latest 1 ST Edition 2020	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
- or
- b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FINANCIAL INSTITUTIONS AND MARKETS	IV B.COM - VII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4

Course Objective

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

Course Outcomes and mapping with Blooms taxonomy

Outcome	Description	Level
CO1	To familiarize about financial institutions, markets, and regulations To learn about various Indian financial institutions and regulatory framework	1, 2 and 3
CO2	To understand about International financial institutions To analyses capital market and their evolution and developments To illustrate money market and derivative markets	1, 2, 3, 4, 5 and 6

Syllabus

Unit	Content	Hours
Unit I	Functions of Financial System: An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).	
Unit II	Financial Institutions: Indian Banking System: An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD,	

	Regulatory issues of banking institutions: Non-BankingInstitutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.	
Unit III	Financial Institutions: Indian Banking System: An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-BankingInstitutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.	
Unit IV	Capital Market: Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.	
Unit V	Introductory Concepts: Money Market, Importance, Composition and Constituents, Instruments of Money Market; Commodity Markets – Structure, Operations, Trends; Derivatives Market – Structure, Operations, Trends; Foreign Exchange Market – Structure, Operations, Trends.	
References		
Books and Resources	1. L.M. Bhole – Financial Market and Institutions 2. M.Y. Khan – Indian Financial System 3. Vasant Desai – Development Banking–Issues and Options, Himalaya Pub. 4. M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers. 5. L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford UniversityPress 6. Avadhani – Marketing of Financial Services, Himalaya Publishing House.	
Online Courses		
Additional Inputs		
Topics to be explored	●	
Activities		

Measurable	• Assignments • Oral presentation • Quiz programme
Group	• Guest lectures

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24

Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
IV B.COM w.e.f.2023-24		
Subject	FINANCIAL INSTITUTIONS AND MARKETS	
VII- SEM	TIME: 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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FINANCIAL PLANNING	IV B.COM - VII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	To gain basic knowledge of financial management To evaluate the capital budgeting process and risk analysis in capital budgeting Familiarize different financial decision that help the organization				1, 2 and 3
CO2	Learn types of dividend policies and their valuation Knowledge regarding working capital management, uses to organization and valuation of working capital				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Introduction: Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.	
Unit II	Investment decision: Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in	

	capital budgeting.	
Unit III	Financing decisions: Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital.	
Unit IV	Dividend decisions: Kinds of dividends, Dividend Policy types, Dividend Theories - Walter’s Model - Gordon’s Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.	
Unit V	Working capital management: Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.	
References		
Books and Resources	a Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York,McGraw Hill. b Soloman, Ezra, Theory of Financial Management, Columbia Press. c James C. Van Horne, Financial Management and Policy, Prentice Hall of India. d Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press. e Prasanna Chandra, Financial Management, Tata McGraw Hill.	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	

Group	Guest lectures

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FINANCIAL PLANNING	IV B.COM - VII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	To learn about personal financial planning, concept of time value of money Identifying and gain knowledge of different risks and their measurement				1, 2 and 3
CO2	Familiarize investment strategies Evaluation of problems regarding retirement planning also know the key terms Gain knowledge of income tax heads and differentiate the income into different heads.				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Financial Planning: Definition, Importance and process of financial planning, Concept of time value of money in single and series.	
Unit II	Managing Investment Risk:	

	Types of risks, measurement and management of risks and financial statements. Measuring Investment Returns: Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.	
Unit III	Investment Strategies: Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.	
Unit IV	Retirement Planning: Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.	
Unit V	Tax and Estate Planning: Various heads of incomes, Exemptions in Income tax applicable to various categories. Conceptof wealth Tax. Estate Planning need and creation of Will and various formats.	
References		
Books and Resources	Workbook of CPFA of NSE in Indian version is available On the following link: http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf . Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin;Edition 2005.	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
IV B.COM w.e.f.2023-24		
Subject	FINANCIAL PLANNING	
VII– SEM	TIME: 2 Hours	Max marks : 60
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 – IV)
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)

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA							
	INVESTMENT MANAGEMENT			IV B.COM - VII Sem			
Hours	75 (60 + 15)			L	T	P	C
Focus				4	1	-	4
Course Objective							
Understand different investment alternatives in the market • Understand how securities aretraded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative							
Course Outcomes and mapping with Blooms taxonomy							
Outcome	Description					Level	
CO1	• The course introduces the concepts of investment. • The course aims to give investment planning decisions and modern investmentalternatives. • Different topics such as risks and valuation of investment are to be discussed.					1, 2 and 3	
CO2	• In this course, we will also examine the time value of money, equity and bond valuation. • The other important topics discussed in this course are primary and secondary market andfundamental analysis of the investment.					1, 2, 3, 4, 5 and 6	

Syllabus		
Unit	Content	Hours
Unit I	Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.	
Unit II	Investment Risk: Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.	
Unit III	Investments: Bank deposits, post office savings scheme, NBFC deposits, Gold and	

	silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives& Modern Investment alternatives.	
Unit IV	Time value of Money: Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.	
Unit V	Primary vs. Secondary Market: Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis Company Analysis – Financial Analysis	
References		
Books and Resources	1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, NewDelhi. 2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers,New Delhi, 2010. 3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi,2011 4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	BEHAVIOURAL FINANCE	IV B.COM – VIII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	To learn about basics of behavioural finance. To understand the expected utility theory and decisions making under risk and uncertainty To gain knowledge of behavioural factors and financial markets				1, 2 and 3
CO2	To learn behavioural corporate finance and corporate decisions To understand about decision making related to risks.				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Introduction to Behavioural finance: Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting	
Unit II	Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and	

	market efficiency.	
Unit III	Behavioural Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.	
Unit IV	Behavioural Corporate Finance: Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making-- External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.	
Unit V	Emotions and Decision: Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms inmodulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.	
References		
Books and Resources	1. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert andDeaves. 2. Understanding Behavioral Finance by Ackert 3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VIII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. 4 X 5 = 20M

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

4 X 10 = 40M

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question
12. a) Long Answer Question
or
b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FINANCIAL DERIVATIVES	IV B.COM – VIII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	To gain knowledge about various instruments To learn about forward contracts and advantages, disadvantages To understand about future contracts, mechanics of future contracts, advantages and disadvantages				1, 2 and 3
CO2	To learn about historical uses of options and types of options Knowledge regarding financial swaps				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Introduction: Meaning of Derivatives - Common Derivatives- Characteristics of Derivatives- Significance of Derivatives - Origin and Evolution of Derivatives – types of derivatives- Derivatives vs. Shares- Derivatives Markets-Growth and Functions- Traders in Derivatives Markets	
Unit II	Forward Contracts: Meaning – Classification- Features- Advantages- Disadvantages- Pricing Forwards Contracts - Hedging with Forward Contracts Offsetting the Forward Position	
Unit III	Futures contracts: Meaning -Nature - Characteristics - Significance - Types-	

	Comparison between Futures and Badla - Mechanics of Futures Contracts- Advantages and Risks of Trading in Futures over Cash- Margin Requirements in Futures Trading- Settlement of Futures Position- Participants in Futures Markets	
Unit IV	Options contracts: Meaning - Historical Uses of Options - Types of Option- Participants in the Options Market – Regulatory Frameworks & Terminology - Options vs. Futures	
Unit V	Financial swaps: Meaning –Nature-Evolution - Features – Types of swaps: Interest Rate Swaps-currency swaps-Debt Equity Swap- Commodity Swap –Equity Index Swaps	
References		
Books and Resources	1. Financial Derivatives: Bishnupriya Mishra, Sathya Swaroop Debasish –Excel Books 2007 2. Financial Derivatives: S.L.Gupta –PHI publications 3. Fundamentals of Financial Derivatives: Prafulla Kumar Swain –Himalaya publications.	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VIII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VIII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	INTERNATIONAL FINANCIAL SYSTEM	IV B.COM - VIIISem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To enlighten the student with the concept of international trade, balance of payments and foreign exchange markets.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	- To understand the terms and theories of international trade - To ensure the knowledge about balance of payments, importance also accounting principles in BOP				1, 2 and 3
CO2	- To learn about foreign exchange markets, understanding SPOT and forward rates - To gain knowledge about exchange rate discrimination - To understand various instruments like Euro currencies etc.,				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Introduction: International trade- its importance – theories of international trade –theory comparative costs – classical theory, absolute advantage, Hecksher – Ohlin Theory, Free trade v/s Protection Barriersto Foreign trade, Tariff and Non Tariff Barriers.	
Unit II	Balance of payment: Meaning of BOP, Components of BOP – Importance of BOP – Meaning of Deficit and surplus – equilibrium – disequilibrium and adjustments – methods of correcting disequilibrium – accounting principles in BOP.	
Unit III	Foreign Exchange Markets: Define Foreign exchange markets – its structure – settlement system – exchange rate – Participants, understanding SPOT and forward rates, foreign	

	exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.	
Unit IV	Exchange rate discrimination: Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.	
Unit V	Instruments: ADR- GDR- Euro currencies- International commercial papers. International Financial institutions – Introduction to IMF – Importance –Functions and significance.	
References		
Books and Resources	1. International Economics: Theory and Policy, Paul Krugman 2. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor 3. International Finance, G.Shailaja, Universities Press 4. International Finance, Maurice D. Levi, Routledge Taylor & Francis Group	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24

Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VIII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	FINANCIAL REPORTING	IV B.COM - VIII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives To understand the scope and modes of restricting competitive advantage To evaluate the consolidated financial statements of holding and subsidiary companies				1, 2 and 3
CO2	To gain knowledge on valuation of shares To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Financial Reporting: Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.	
Unit II	Corporate Restructuring: Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.	
Unit III	Consolidated Financial Statements of holding & subsidiary Companies:	

	Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.	
Unit IV	Valuation of Shares: Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.	
Unit V	Corporate Financial Accounting: Objectives scope role of corporate accountant, analysis &interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).	
References		
Books and Resources	1. R.S.N. Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol1, SChand, New Delhi. 2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi. 3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973. 4. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VIII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. 4 X 5 = 20M

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

4 X 10 = 40M

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

PR GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA					
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	IV B.COM – VIII Sem			
Hours	75 (60 + 15)	L	T	P	C
Focus		4	1	-	4
Course Objective					
To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.					
Course Outcomes and mapping with Blooms taxonomy					
Outcome	Description				Level
CO1	- Understand the various forms of investment, security Markets and other concepts. - Understand risks associated with investment. - Measure risk and return of different security instruments and portfolio.				1, 2 and 3
CO2	- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities. - Evaluate the performance of portfolio.				1, 2, 3, 4, 5 and 6

Syllabus		
Unit	Content	Hours
Unit I	Concept of Investment: Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.	
Unit II	Return and Risk: Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non- systematic Risk – Measurement of Total Risk.	
Unit III	Fundamental Analysis of Stocks: Economy, Industry and Company Analysis, Intrinsic Value – Approach to	

	Valuation of Bonds, Preference Shares and Equity Shares.	
Unit IV	Technical Analysis: Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.	
Unit V	Elements of Portfolio Management: Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen’s Model for PF Evaluation – Portfolio Revision.	
References		
Books and Resources	1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI. 2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India. 3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House. 4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education	
Online Courses		
Additional Inputs		
Topics to be explored	•	
Activities		
Measurable	• Assignments • Oral presentation • Quiz programme	
Group	• Guest lectures	

Mapping of Cos with POs/PSOs

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	3	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

Syllabus Change AY 2023-24			
Unit	Deletions/ Additions	Percentage change	Rationale
	NO	NO	NO

VIII– SEM	TIME: 21/2 Hours	Max marks : 60

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	8	5	40	4	5	20
<u>2</u>	Section –B Essay Questions	8	10	80	4	10	40
Total Marks				120	Total Marks		60

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

Chapter Name	Short Questions 5 Marks	Essay Questions 10 Marks	Marks allotted to the chapter
Unit – I	1	2	25
Unit – II	2	1	20
Unit – III	2	1	20
Unit – IV	1	2	25
Unit – V	2	2	30
Total No.of.Questions	08	8	120

**COMMON QUESTION PAPER PATTERN TO BE FOLLOWED FOR
2020-21AB (FOR CORE SUBJECTS - HONORS PROGRAMMES)**

PITHAPUR RAJAH'S GOVERNMENT COLLEGE(A) KAKINADA

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

SEMESTER - VIII

Time: 21/2 Hours

Max Marks: 60M

Section I

Answer any four of the following questions. Each question carries 5 marks. $4 \times 5 = 20M$

1. Short Answer Question 1
2. Short Answer Question 2
3. Short Answer Question 3
4. Short Answer Question 4
5. Short Answer Question 5
6. Short Answer Question 6
7. Short Answer Question 7
8. Short Answer Question 8

Section - II

Answer all the questions. Each question carries 10 Marks.

$4 \times 10 = 40M$

9. a) Long Answer Question
or
b) Long Answer Question
10. a) Long Answer Question
or
b) Long Answer Question
11. a) Long Answer Question
or
b) Long Answer Question

12. a) Long Answer Question
 or
 b) Long Answer Question

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

P.R.GOVERNMENT COLLEGE ,(A) KAKINADA

TITLE OF CERTIFICATE COURSE: PERSONALITY DEVELOPMENT

DURATION OF THE COURSE: 40 HOURS

MAXIMUM MARKS: 50(10+40)

COURSE OBJECTIVES:

1. The course intends to develop talent, facilitate employability enabling the incumbent to excel and sustain in a highly competitive world of business.
2. The programme aims to bring about personality development with regard to the different behavioural dimensions that have far reaching significance in the direction of organisational effectiveness.
3. To make students know about self-awareness, life skills, soft skills, need for personal development etc.

Course Outcomes:

- 1.The student will be able to understand, analyse develop and exhibit accurate sense of self.
- 2.Demonstrate knowledge of personal beliefs and values and a commitment to continuing personal reflection and reassessment.
- 3.Learn to balance confidence with humility and overcome problems associated with personal

Career Prospects:

The chances of being noticed increase by several folds, if you possess a good Personality. The first impression on the person in front of you is always good if you have an attractive personality. Personality is an important attribute in one's life not only for success in professional life, but also determines your overall behaviour and attitude of the individual. If you aim to take your personality to a new height this certificate course in Personality Development and self grooming will be of great help.

SYLLBUS AND CONTENTS

MODULE-I :

14 HOURS

Introduction to Personality Development: Personality traits and theories, Self-Image and Self-Concept, Dressing Sense and Table Mannerisms, Diet, Exercise and Mental Health, Body Language. Understanding oneself is extremely important because it's our behavior that through which the world sees us and understand us thus, this module aims to provide an insight into individual's personality and how to maintain and carry oneself through the understanding of self.

MODULE- II :

13 HOURS

Group Dynamics, Team Building, Time Management, Positive Attitude, Self-esteem, Self confidence, Assertiveness, Motivation Self grooming being an essential aspect of personality holds due importance. The above module emphasizes on creating positive attitude, confidence and mental ability to handle situations for constructive learning

MODULE- III :

13 HOURS

Determinants of Personality

Heredity - Heredity refers to factors that are determined once an individual is born. An individual's physique, attractiveness, body type, complexion, body weight depend on his/her parents biological makeup.

Environment - The environment to which an individual is subjected to during his growing years plays an important role in determining his/her personality. The varied cultures in which we are brought up and our family backgrounds have a crucial role in shaping our personalities.

Situation - An individual's personality also changes with current circumstances and situations. An individual would behave in a different way when he/she has enough savings with him and his behavior would automatically change when he is bankrupt.

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

P.R.GOVERNMENT COLLEGE ,(A) KAKINADA

TITLE OF CERTIFICATE COURSE: PERSONALITY DEVELOPMENT

MODEL QUESTION PAPER

TIME: 2 HOURS

40 MARKS

SECTION -A

ANSWER ANY TWO OF THE FOLLOWING 2 x 5=10

1. EXPLAIN THE PERSONALITY TRAITS?
2. WHAT IS UNDERSTANDING TO SELF?
3. WHAT IS SELF CONFIDENCE
4. WHAT IS HERIDITY

SECTION -B

ANSWER ANY TWO OF THE FOLLOWING 2x15=30

- 5.WHAT IS THE PERSONALITY DEVELOPMENT? EXPLAIN TRAITS AND THEORIES
- 6.EXPLAIN THE CREATIVE ATTITUDE SITUATIONS.
7. EXPLAIN THE DETERMINANTS OF PERSONALITY.

Viva-voce examination- 10 marks