

PITHAPUR RAJAH'S GOVERNMENT COLLEGE - KAKINADA

An outcome based Autonomous institution
Reaccredited with 'A' Grade by NAAC : ISO 9001: 2015 certified Institution
(Affiliated to Adikavi Nannaya University)



UG Single Major program

B.Com (General)

with

Computer Applications (Minor)



BOARD OF STUDIES - 2024-25

**DEPARTMENT OF COMMERCE & 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	11 YEARS
2	Dr.J.PANDURANGA RAO	M.Com.,MBA.,NET.,APSET.,M.Phil.,Ph.D.,	ASST.POFESSOR	11 YEARS
3	Dr.K.NAGESWARA RAO	M.Com.,NET.,M.Phil.,Ph.D.,	PROFESSOR	24 YEARS
4	SRI.D.S.MADHU PRASAD	M.Com.,MBA.,APSET.,M.Phil.,MA.,LLB.,(Ph.D)	LECTURER (C)	23 YEARS
5	SRI.G.S.R.S.G.NOOKA RAJU	M.Com.,MBA.,M.Phil.,(Ph.D)	LECTURER (C)	19 YEARS
6	Smt. B.CHINNARI	M.Com.,	LECTURER (C)	19 YEARS
7	Dr. J.VIJAY KUMAR	M.Com.,M.Phil.,Ph.D.,PGDCA.,	LECTURER (G)	9 YEARS
8	Dr.D.VENKATESWARA RAO	M.Com.,APSET.,M.Phil.,Ph.D.,	LECTURER (G)	8 YEARS
9	Kum. K.RAJESWARI	M.Com.,MBA.,	LECTURER (G)	7 YEARS
10	Kum. M. PAVANI	M.Com	LECTURER (G)	3 YEARS
11	Kum.K.HEMA SURYA	M.Com	LECTURER (G)	3 YEARS
12	Smt.K.SWARUPA RANI	M.Sc Nursing	LECTURER (G)	2 YEARS

FACILITIES OF THE DEPARTMENT

1. A separate computer lab established for the B.Com (CA & CECS) and BBA (DM) students to enable the students for application-oriented delivery of instruction in the specialized courses.
2. LCD Projectors with a Computer and peripherals are provided as Teaching Learning Resources.
3. Wireless internet facility is available in the Department to tech academics in ICT mod
4. The Department is providing Business News Papers, Magazines, Journals and online Resources related to the subjects to all the students.
5. The department has been running a strong Reference Section with 200+ Books and Online Resources for faculty reference and library consultation.
6. The Department housing 13 lecture halls and a staff room in two blocks i.e. old commerce block – 6 and New Commerce block – 7 halls with all facilities provided for effective teaching.

7. The department is providing the printed material and e-content i.e. PPT, Video in various Subjects for Effective learning. The department engaged in online teaching during the pandemic time through utilizing the Google suite for Education Apps (Google Meet, Google Classroom and Google Drive etc.)
8. The Department is encouraging the students in various CO-Curricular and extracurricular activities i.e. attending Seminars, Quiz, Group Discussions, Workshops, Fests, Yoga, Sports and Games.
9. The Department is extending the Financial Support to the poor students under the banner of Helping Hands.
10. The Department is encouraging the alumni to provide academic and financial assistance to students.
11. The Department is encouraging the students to involve in student Research Projects through Subject related Surveys, Field trips and interviewing eminent people in district to gain from their experience.
12. The Department is Organizing Industrial in every Year.

BEST PRACTICES OF THE DEPARTMENT

1. A unique platform of Chartered Accountants, Registered Tax Practitioners and Independent Professional Accounts has been credited in the name of BIZ Coach to make the students familiar with the latest developments in Accounting, Taxation and general business-related aspects. This platform is aimed at bringing and linking the various minds at work to academic activity. Students are given hands on practice of accounting and tax procedures. Students can benefit immensely in terms of experience and thought-provoking guidance by the professionals.
2. The Department has carved out a unique and one of its kind, centre for Entrepreneurship and Incubation in the college. This type of centre is aimed at the imbibing and developing the entrepreneurial skills among the students. This centre is strengthened the collaboration with the SETRAJ and DIC, East Godavari in terms of mutual cooperation for capacity building and handholding in the entrepreneurship development. Students benefit from the guidance and technical assistance by the Government agencies and plan for the venturing into business.
3. The Department has been organizing interaction sessions for the students with the Alumni particularly recent outgoing students in the matters of career choice, job markets and higher education etc. Students to benefit from the experiences of these outgoing students.
4. The Departments running a companion group through WhatsApp for all the students to answer their queries in different subject domains. Students can ask questions in this forum and all the lecturers are part of this initiative and wide array of possibilities are opened up for students in the quest for learning
5. The Department of Commerce has been inducting 10% to 20% additional inputs in the form of application concepts, case studies etc. in addition to APSCHE Syllabus and guidelines.
6. Organizing the Field Visits, Seminars and Guest Lectures to impart Quality Education.
7. The department is encouraging the students to involve in student study projects duly incorporating subject related surveys. These study projects based on the latest trends in the business environment.
8. The Payment of Examination Fee and Tuition Fee to Poor and Needy students by the Faculty Members.
9. Establishment of Commerce Students Welfare Association.
10. Providing immediate Medical Aid to the students in case of Emergency.

PR COLLEGE (A) KAKINADA DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES
BOARD OF STUDIES of UG and PG
August Body for Board of Studies – 2024-25

s.no	Name of the Nominee		Signature
1	Dr K.Lakshmana Rao	Chairman & HOD- DCMS	
2	Dr K. Ratnamaniyam	University Nominee – UG & Principal – GDC- Chintooru	Attended - online
3	Dr. G Srinivasa Rao	University Nominee – PG & Lecturer – VSK Govt. College - Vizag	Attended - online
4	Dr E. Appa Rao	Subject Expert (Tax Procedure and Practices) & Asst. Professor DCMS – MSN Campus – AKNU, Kakinada.	
5	Dr L Madhu Kumar	Subject Expert (Digital Marketing) & Asst. Professor DCMS – MSN Campus – AKNU, Kakinada.	
6	Dr B Charwak	Subject Expert (PG) & Asst. Professor SMS – JNTU – K - Kakinada.	
7	Smt R.R.D. Sirisha	Subject Expert (General) & ASD GDC(W)(A) -Kakinada.	
9	Dr P P Chandra Bose	Subject Expert (Computer Applications) & HOD – GDC - Razole	
10	Smt. P Jyothi	HOD – Computer Applications PRGC (A) K	
11	Sri S. Rama Krishna Reddy	Industrialist	
12	Sri.P. Venkata Krishna	Chartered Accountant & Educationalist	
13	Sri Ch. Appa Rao	Parent	
14	Kum.K.Rajeswari	Student Alumni	
15	Dr J.Panduranga Rao	Member	
16	Dr.K.Nageswara Rao	Member	
17	Sri. D.S.Madhu Prasad	Member	
18	Dr G.S.R.S.G Nooka Raju	Member	
19	Smt.B.Chinnari	Member	
20	Dr. Vijay Kumar	Member	
21	Dr. Venkateshwara Rao CH. S. S. V. Prasad	Member	
22	Kum. M.Pavani	Member	
23	Kum.K.Hema Surya	Member	
24	Purandeswari BBA	Student Member	
25	SK Madina	Student Member	
26	Ch Sri Vamsika	Student Member	
27	P Bhavani	Student Member	
28	P Adi Narayana	Student Member	

PR COLLEGE (A) KAKINADA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES BOARD OF STUDIES of UG and PG
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13	Sri Ch. Appa Rao	Parent
14	Kum.K.Rajeswari	Student Alumni
15	Dr J.Panduranga Rao	Member
16	Dr.K.Nageswara Rao	Member
17	Sri. D.S.Madhu Prasad	Member
18	Sri.G.S.R.S.G Nooka Raju	Member
19	Smt.B.Chinnari	Member
20	Dr. Vijay Kumar	Member
21	Dr. Venkateshwara Rao	Member
22	Kum. M.Pavani	Member
23	Kum.K.Hema Surya	Member
24	Purandeswari BBA	Student Member
25	S K M a d i n a	Student Member
26	Ch Sri Vamsika	Student Member
27	P Bhavani	Student Member
28	P Adi Narayana	Student Member

AGENDA OF THE MEETING 2024-25

1. Discussion on Action Taken Report for BoS 2023-24
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**) BBA (**Digital Marketing**) and B.Com., (**Logistics**) 2024 onwards.
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**) BBA (**Digital Marketing**) and B.Com., (**Logistics**).
6. Approval of Program Outcomes, Program Specific Outcomes and Course Outcomes of BCom (**General**), B Com (Computer Applications), B Com (CECS) BBA (Digital Marketing) BBA (Health Care Management) Programme for third year
7. Approval of Syllabi, curriculum and academic activities of B Com (**General**), 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**) BBA (**Digital Marketing**) and B.Com (**Logistics**), B.Com Honors (**General**) Programme.
8. Approval of Blue Prints, Model Question Papers and Question bank 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 50:50 pattern .
10. Approval of the activity wise breakup of Continuous Internal Assessment (CIA). I II 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 Three Certificate Courses namely i.e., i) *Securities Operations* ii) *Mutual Funds* and *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 2024-25, including organizing seminars / workshops /training programs, webinars, Guest Lectures etc.,
19. Budget Proposals for the year 2024-25 and **New Diploma.**
20. Any other proposal with the permission of the Chair.

PR Government College (A), Kakinada
Department of Commerce and Management Studies (DCMS)
UG Board of Studies 2024-245

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 Subjects Offered By DCMS

Agenda Item4: approval of implementation of B.com honors programme.

Agenda Item5: approval of programme out comes ,programmes specific out comes and course out comes.

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

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) programs for the academic year.

Agenda Item 8: Approval of Blue Prints, Model Question Papers and Question Banks for all UG Programs (I, II and III Years) 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.

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

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

Resolution: 2 months of Internship after IV Semester and 6 months of Apprenticeship/On the Job Training in V/VI Semester per the Course Structure for B Com and BBA programs after completion of II Semester are approved as part of course structure

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 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 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 2024-25 for the Department is approved

Agenda Item 19: Budget Proposals for the year 2024-25

Resolution: The Budget proposal for the Department for 2024-25 is approved

Agenda Item 20: Attendance requirement for students as per college norms.

Resolution: the Attendance requirement is approved.

P.R.GOVERNMENT COLLEGE(A) - KAKINADA
DEAPRTEMNT OF COMMERCE AND MANAGEMENT STUDIES (DCMS)
LIST OF EXAMINARS

SL. NO.	NAME OF THE FACULTY	NAME OF THE COLLEGE	Contact No.	E-mail ID
1	P. V. V. Satyanarayana	Arts College - Rajahmundry	9441133025	vsnarayana.pachimala@gcrjy.ac.in
2	A. Alimelu Annapurna	Arts College - Rajahmundry	8978737858	behara.anu@gmail.com
3	Shanmukha Rao Padala	Arts College - Rajahmundry	9440323606	drsrapadala@gmail.com
4	Dr. B. Prathima	Arts College - Rajahmundry	9494473995	gdc.prathima@gmail.com
5	V. Ramesh Krishna	Arts College - Rajahmundry	9948474434	rameshkrishna.v@gcrjy.ac.in
6	B. Sujatha	Arts College - Rajahmundry	9381024955	satish4suji@gcrjy.ac.in
7	M. Srinivasu	GDC - TUNI	9492962264	manepallisrinivasu30407@gmail.com
8	P.V.K.M Aleena	GDC - TUNI	8985945942	
9	Dr.G Srinivasa Rao	VSK College - Vizag	9290812640	qtsrinivas@gmail.com
10	RAMESH DANTULURI	VSK College - Vizag	9912378877	hidrameshi@gmail.com
11	Dr. G. ARUN KUMAR	VSK College - Vizag	9885423407	arun9885423407@gmail.com
12	Dr. D. MURALIDHAR	VSK College - Vizag	8500657165	muralib4u5@gmail.com
13	G KARUNA SRI	SRR & CVR - Vijayawada	9440181446	karunags@gmail.com
14	Dr. K. Naveena	SRR & CVR - Vijayawada	8639729282	naveenagdc@gmail.com
15	K SRI GOURI SUCHARITHA	SRR & CVR - Vijayawada	9393024477	ksgsucharitha@gmail.com
16	Dr. K. Sudhakara Rao	SRR & CVR - Vijayawada	9849828840	drksrao1@gmail.com
17	Dr. M. Syam Babu	SRR & CVR - Vijayawada	9030622876	mukkusyam@gmail.com
18	Dr. D. Ch. Appa Rao	SRR & CVR - Vijayawada	9533055767	drdchapparao@gmail.com
19	P Durgeswari	YN College - Palakollu	9121702721	durgeswari16@gmail.com
20	D Manmada Rao	YN College - Palakollu	8074878227	-
21	Sri B Venkata Ratnam	YN College - Palakollu	9704628727	ratnambezawada2@gmail.com
22	Dr. U.Madhuri	DNR College - Bhimavaram	9440946631	madhuridattla@gmail.com
23	Dr Sudhakara Reddy	GDC (W) - Gunturu	8500221375	
24	Dr N A Francis Xavier	Andhra Loyola College- Vijayawada	9440524321	nafrancisxavier@gmail.com
25	Dr B.Syam Sundar	Andhra Loyola College- Vijayawada	9849313887	drbsyamsundar@gmail.com
26	Ms Nirmala Rani	Andhra Loyola College- Vijayawada	8106998735	nirmalarani1986@gmail.com
27	Ms A. Sreelakshmi	Andhra Loyola College- Vijayawada	7989628574	asreelakshmi@ymail.com
28	Dr. Ramalinga Prasad	Andhra Loyola College- Vijayawada	9441746031	ramalingaprasad2012@gmail.com
29	Dr S Y Vishnu	MR College - Vizianagaram	9963217252	syishnu444@gmail.com
30	B Hari Krishna	MR College - Vizianagaram	9396346494	
31	Dr. P Madhu	MR College - Vizianagaram	9398066426	madhupadala143@gmail.com

P.R.GOVERNMENT COLLEGE(A) - KAKINADA
DEAPRTEMNT OF COMMERCE AND MANAGEMENT STUDIES (DCMS)
DEPARTMENTAL ACTION PLAN FOR THE ACADEMIC YEAR 2024-25

SL.NO	MONTH	WEEK	PROGRMME
1	JUNE	I	Internship /Apprenticeship
2		II	Reopening of college
3		III	CSP
		IV	International Seminar
4	JULY	I	Chartered Accountants Day (1 st June) I MID examination to III rd and I Semester
5		II	Awareness programme (practice accounting as a profession)
6		III	Banks Nationalization Day (19 th July)
7		Iv	Income Tax Day (24th July) , I- MID examination to I AND III SEMESTER
8	AUG	I	COMMERCE DAY AND INDUCTION 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/Conference/ Workshop/FDP
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)
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 2024-25

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 Banking and Insurance Sector Organisations. 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, Rampachodavaram 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.

**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 APSCHE 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

CIA for I II and II Years (w.e.f. 2023-24)

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 .

TABLE FOR EXTRA CREDITS

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

Program Structure

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.	Major	Fundamental of Commerce	100	50	50	4	4
2.	Major	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.	Major	Financial Accounting	100	50	50	5	4
2.	Major	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

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

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Major	Advanced Accounting	100	50	50	5	4
2.	Major	Income Tax	100	50	50	5	4
3.	Major	Business Laws	100	50	50	5	4
4	Major	Banking Theory & Practice	100	50	50	5	4
5	Minor	Database Management System	100	50	50	3	3
		Database Management System Lab				2	1

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

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Major	Corporate Accounting	100	50	50	5	4
2.	Major	Cost & Mgt Accounting	100	50	50	5	4
3.	Major	Auditing	100	50	50	5	4
4	Minor	Python Programming	100	50	50	3	3
		Python Programming Lab				2	1
5	Minor	Operating Systems	100	50	50	3	3
		Operating Systems Lab				2	1

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 to prepare domain related work using the computer software packages for decisionmaking
- 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) Single Major :

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.

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

PR Government College (A), Kakinada

Department of Commerce of Management Studies |

B.Com Single Major

COURSE OUTCOMES:

PROGRAM	SEM	COURSE	COURSE OUTCOMES
I B.COM (GEN)	I SEM	Fundamentals of accounting	<ul style="list-style-type: none">➤ 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.

<p>I BCom</p> <p>(GEN)</p>	<p>I Sem</p>	<p>Business Organisation</p>	<ul style="list-style-type: none"> ➤ 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
<p>I B.COM</p> <p>(Gen)</p>	<p>II SEM</p>	<p>Financial Accounting</p>	<ul style="list-style-type: none"> ➤ 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 (Gen)	IISEM	Business Management	<ul style="list-style-type: none"> ➤ 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.
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PR Government College (A), Kakinada
Department of Commerce and Management Studies
II B.Com (Gen)

COURSE OUTCOMES:

PROGRAM	SEM	COURSE	COURSE OUTCOMES
II B.COM (GEN)	IIISEM	Advanced Accounting	<ul style="list-style-type: none"> ➤ To provide the knowledge of various accounting concepts. ➤ To impart the knowledge about accounting methods and techniques. ➤ Understand the concept of Non-profit organizations and its accounting process

			<ul style="list-style-type: none"> ➤ Comprehend the concept of single-entry system and preparation of statement of affairs.
II B.COM (GEN)	III SEM	Banking Theory and Practices	<ul style="list-style-type: none"> ➤ This course exposes the students to the working of banking and financial system prevailing in India. ➤ Demonstrate an understanding of the Legal Environment of Banking system. ➤ Communicate effectively using standard of commercial banks ➤ Demonstrate recognition of the requirements of banking system ➤ Demonstrate understanding of banking system.
II B.COM (GEN)	III SEM	Business Laws	<ul style="list-style-type: none"> ➤ Demonstrate an understanding of the Legal Environment of Business. ➤ Communicate effectively using standard business and legal terminology. ➤ Demonstrate recognition of the requirements of the contract agreement ➤ Demonstrate understanding of contract consideration and capacity. ➤ Demonstrate recognition of the genuineness of assent in contract formation.
II B.COM (GEN)	III SEM	Income Tax	<ul style="list-style-type: none"> ➤ The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts. ➤ various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

II B.Com (Gen)	IV Sem	Auditing	<ul style="list-style-type: none"> • 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
II B.Com (GEN)	IV Sem	Cost Managem ent Accounting	<ul style="list-style-type: none"> ➤ 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 B.Com (GEN)	IV Sem	Corporate Accounting	<ul style="list-style-type: none"> ☐ 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

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

Course Outcomes:

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

Course Outcomes:

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

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM (Gen) w.e.f. 2023-24			
Subject	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	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:

- 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	BUSINESS ORGANIZATION	
I- SEM	TIME: 2 1/2 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
<u>2</u>	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	BUSINESS ORGANIZATION	
I – SEM	TIME: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

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

Section-II

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

3x10 =30 M

PART – A

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

PART - B

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



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

Long answer questions.

10Marks

Unit I : Business

1. Remembering the Business. Expressing the different stages of development of a business (BT Level 1)
2. Knowledge the meaning and classification of business activities. (BT Level 1)
3. Understanding the meaning, features and importance of business. (BT Level 2)

Unit II: Promotion of Business

1. Identify business? Understand the factors to be considered while establishing a new business? (BT Level 1)
2. Describe the advantages and disadvantages of sole proprietorship business. (BT Level 1)
3. Differentiate private company and public company. (BT Level 4)

Unit III: Plant Location and Lay out

1. Knowledge the importance and objectives of the plant location? (BT Level 1)
2. Associating the factor to be considered while selecting suitable location. (BT Level 3)
3. Summarize the different types of plant layout. (BT Level 4)

Unit IV: Business Combinations

1. Understanding the characteristics and objectives of business combinations. (BT Level 2)

2. Summarize the causes and kinds of business combinations. (BT Level 4)
3. Identify the characteristics and objectives of rationalization(BT Level 1)

Unit V:ComputerEssentials

1. Define computer. Explain about Block Diagram of digital computer. (BT Level 1)
2. Knowledge bout generations of computer(BT Level 1).
3. Understand network explain types of networks. (BT Level 2)

II Short answer questions

5 Marks

Unit I: Business

1. Knowledge Meaning of modern business. (BT Level 1)
2. Understand the Start-upstage of business. (BT Level 1)
3. Understand features of business. (BT Level 2)
4. Define industry. (BT Level 1)

Unit II: Promotion of Business

1. Knowledge One person Company (BT Level 1)
2. Understand Partnership business (BT Level 2)
3. Knowledge Co-operative Societies (BT Level 1)
4. Qualities of Successfully Businessmen (BT Level 3)

Unit III: Plant Location and Layout

1. Understand Plant location (BT Level 2)
2. Knowledge Line layout (BT Level 1)
3. Factors affecting layout (BT Level 3)
4. Analyze Optimum size (BT Level 4)

Unit IV: Business Combinations

1. Knowledge Joint Venture (BT Level 1)
2. Understand Merger (BT Level 2)

3. Knowledge Absorption (BT Level 1)
4. Objectives of Nationalization. (BT Level 3)

Unit V:ComputerEssentials

1. Knowledge internet . discuss its benefits. (BT Level 1)
2. Understand IP Address (BT Level 2)
3. Apply briefly about Input and Output Devices . (BT Level 3)

P.R.Government College (Autonomous) Kakinada		Program & semester I ST B.COM (GEN , TAX , BBA (DM) 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 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.

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 macro economics and factors determine demand and supply.	Application
CO5	An idea of Indian Tax system and various taxes levied on in India and They will acquire skills on web design and digital marketing.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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I B.COM I ST B.COM (GEN , TAX , BBA (DM)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	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:

- 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 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	FUNDAMENTALS OF COMMERCE	
I- SEM	TIME: 2 1/2 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
<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	Essay Questions	Marks allotted to the chapter
	5 Marks	10 Marks	
Unit – I	2	2	30
Unit – II	1	1	15
Unit – III	2	1	20
Unit – IV	1	1	15
Unit – V	1	1	15
Total No. of Questions	07	06	95

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

Section-I

Answer any Four Questions from the following

4x5 =20 M

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

Section-II

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

3x10 =30 M

PART – A

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

PART - B

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



P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
Ist B.COM (GEN, TAX, BBA (DM) w.e.f. 2023-24		
Subject	FUNDAMENTALS OF COMMERCE	
I – SEM	TIME: 21/2 Hours	Max Marks: 50
QUESTION BANK		

UNIT-1 INTRODUCTION

1. How can you describe commerce is important for the economic development of the society. (BT 2)
2. Define the concepts of Balance of Payments. Discuss various methods used for compilation of statistics in balance of payments. (BT 1)
3. How would you demonstrate WTO functions promoting the global trade. (BT 3)

SHORT QUESTIONS

1. State the functions of commerce (BT 1)
2. Discuss the role of commerce in social development (BT 2)
3. Distinction between internal and international trade. (BT 4)
4. Write a short note on Capital Account. (BT1)

UNIT -2 ECONOMICS THEORY

1. What is National income? Explain Concepts of national income. (BT1, BT2)
2. How can you describe Demand. Explain the determinants of Demands. (BT2)
3. Illustrate perfect competition? Explain the characteristics of perfect competitive market. (BT4)

SHORT QUESTIONS

1. Define the concept of Micro Economics. (BT 1)
2. Explain Elasticity of demand (BT 2)
3. Classification of Market (BT3)
4. Analyze the Equilibrium price. (BT 4)

UNIT-3 ACCOUNTING PRINCIPLES

1. What is Accounting. Explain the objectives of accounting. (BT 1&2)

2. Distinguishing between financial accounting and management accounting. (BT 4)
3. Explain the concepts and conventions of accounting (BT2)

SHORT QUESTIONS

1. Classification of Accounts. (BT3)
2. State the Accounting Cycle (BT1)
3. Describe the GAAP (BT2)
4. Recall the Accounting conventions (BT 1)

UNIT-4 TAXATION

1. Define the concept of Income Tax. Discuss its types. (BT 1)
2. How can you describe the functions of CBDT. (BT2)
3. Distinguishing between Direct and indirect taxes? (BT 4)

SHORT QUESTIONS

1. Discuss the Objectives of Tax. (BT2)
2. Define the Corporate taxation (BT1)
3. Explain GST(BT2)
4. Analyze the Indirect tax (BT4)

UNIT-5 COMPUTER ESSENTIAL

1. How to develop a simple website? Explain the crucial steps to building a site from scratch? (BT 1&2)
2. Describe about Social Media Marketing? Explain how to Predict a Customer Behavior? (BT 2)
3. Illustrate E-mail Marketing? Write the advantages and Disadvantages of E-mail Marketing? (BT 4)

SHORT QUESTIONS

1. Explain Data Analytics? (BT2)
2. Describe Content Marketing. (BT2)
3. Explain about search engine optimization (SEO) (BT2)

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

Course Outcomes:

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

Course Outcomes:

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

Course with focus on employability / entrepreneurship / Skill Development modules

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

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

CO-PO Mapping:

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	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, 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 (interms 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: 2 1/2 Hours	Max Marks: 50

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. No	Type Of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each Question	Total marks	No. of Question	Marks allotted to each Question	Total marks
<u>1</u>	Section-A Short Questions	6	5	30	4	5	20
<u>2</u>	Section-B Essay Questions	6	10	60	3	10	30
Total Marks				90	Total Marks		50

MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER

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

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

Section-I

Answer any Four Questions from the following

4x5 =20 M

14. Question (Unit – I)
15. Question (Unit – I)
16. Question (Unit – II)
17. Question (Unit – III)
18. Question (Unit – IV)
19. Question (Unit – V)
20. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

21. Question (Unit – I)
22. Question (Unit – I)
23. Question (Unit – II)

PART - B

24. Question (Unit – III)
25. Question (Unit – IV)
26. Question (Unit – V)



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

UNIT- I: MANAGEMENT

ESSAY QUESTIONS:

1. Define Henry Fayol's principles of management. **(BT LEVEL 1)**
2. Explain FW Taylors Scientific Management. **(BT LEVEL 2)**
3. Write about Functions of Management. **(BT LEVEL 2)**

SHORT QUESTIONS:

1. Define Management. **(BT LEVEL 1)**
2. Describe Scientific Management. **(BT LEVEL 1)**
3. Discuss Principles of Management. **(BT LEVEL 2)**

UNIT- II: PLANNING

ESSAY QUESTIONS:

1. Explain the Nature and Importance of the planning. **(BT LEVEL 1)**
2. Explain the Types of planning. **(BT LEVEL 1)**
3. Describe the Decision making. **(BT LEVEL 2)**

SHORT QUESTIONS:

1. Explain the process of planning. **(BT LEVEL 1)**
2. Describe the Nature of planning. **(BT LEVEL 2)**

3. Importance of Planning. **(BT LEVEL 2)**

UNIT-III: ORGANIZING

ESSAY QUESTIONS:

1. Define Organising and its importance. **(BT LEVEL 1)**
2. Explain the Delegation and Decentralization. **(BT LEVEL 1)**
3. Explain the line & Staff Functions. **(BT LEVEL 1)**

SHORT QUESTIONS:

1. Define Departmentalization. **(BT LEVEL 1)**
2. Explain the span of Management. **(BT LEVEL 1)**
3. Explain the Organizational Structure. **(BT LEVEL 1)**

UNIT-IV: DIRECTING

ESSAY QUESTIONS:

1. Explain the functions of Directing. **(BT LEVEL 1)**
2. Explain the Theories of motivation. **(BT LEVEL 1)**
3. Discuss Styles of leadership. **(BT LEVEL 1)**

SHORT QUESTIONS:

1. Explain the Motivation techniques. **(BT LEVEL 1)**
2. Write about the leadership. **(BT LEVEL 2)**
3. Describe the Hierarchy theory. **(BT LEVEL 1)**

UNIT-V: CONTROLLING

ESSAY QUESTIONS:

1. Explain the nature and importance of controlling. **(BT LEVEL 1)**
2. Describe effective coordination. **(BT LEVEL 2)**
3. Write about Controlling techniques. **(BT LEVEL 2)**

SHORT QUESTIONS:

1. Define Controlling. **(BT LEVEL 1)**
2. Discuss Effective Coordination. **(BT LEVEL 1)**
3. Write about the controlling process. **(BT LEVEL 2)**

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

Course Outcomes:

- the student will able to identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

Course Outcomes:

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

Course with focus on employability / entrepreneurship / Skill Development modules

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

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

CO-PO Mapping:

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

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

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

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co

6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
10. Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

Skill Development:

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

Employability:

Plenty of employability opportunities in Consignment and joint venture.

Entrepreneurship

Many Entrepreneurial opportunities in Consignment and joint venture.

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

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

BLUE PRINT FOR THE QUESTION PAPER SETTING

S. No	Type Of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each Question	Total marks	No. of Question	Marks allotted to each Question	Total marks
<u>1</u>	Section-A Short Questions	6	5	30	4	5	20
<u>2</u>	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: 2 1/2 Hours	Max Marks: 50
MODEL QUESTION PAPER		

Section-I

Answer any Four Questions from the following

4x5 =20 M

- 27. Question (Unit – I)
- 28. Question (Unit – I)
- 29. Question (Unit – II)
- 30. Question (Unit – III)
- 31. Question (Unit – IV) Problem
- 32. Question (Unit – V)
- 33. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

- 34. Question (Unit – I)
- 35. Question (Unit – I)
- 36. Question (Unit – II)

PART - B

- 37. Question (Unit – III) Problem
- 38. Question (Unit – IV) Problem
- 39. Question (Unit – V) Problem



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

UNIT -1

Essay question

1. How would you define accounting, and its objectives? B.T 1
2. What would you observe subsidiary books and explain its types? BT 2
3. How would you recognize accounting concepts? BT 1

Short questions

1. what is the need for accounting ? BT-1
2. journalise the following transaction BT-3

2021

JAN -1 Shanthi commenced business with cash 14,000

6 purchased goods from Rajesh 3,000

15 Sold goods 4,000

18 Received cash from Radha 12,000

25 Paid salaries 1,000

3. Classify the various types of cash book ? BT-4

UNIT -2

Essay question

14. How would you identify the assets and its types ? BT 1
15. Final accounts problems BT-3
16. Distinguish between trial balance and balance sheet? BT-4

Short questions

1. Explain the objectives of trial balance BT-2
2. Define good will BT-1

3. Narrate the meaning of final accounts BT-4

UNIT -3

Essay question

- 1.State the meaning of depreciation ? and write the various calculation methods of depreciation BT-1
2. Explain the causes of depreciation? BT-2
3. Problem on depreciation (SLM) (D.B.M) BT-3

Short questions

- 1.Define Sinking fund BT-1
2. Explain the meaning of Annuity method BT-2
- 3.What is the meaning of Diminishing method BT-1

UNIT -4

Essay question

1. What is the meaning of consignment and Explain its features of Consignment BT-1
2. Distinguish between Normal Loss & Abnormal Loss BT-4
3. Problem on (closing stock, invoice ,abnormal loss) BT-3

Short questions

1. Classify the Normal Loss, Abnormal Loss BT-4
2. Define Del-Credere Commission BT-1
3. Explain the Proforma Invoice BT-2

UNIT -5

Essay question

1. Explain the features of joint venture? BT-2
2. Distinguish between the Joint Venture and Partnership BT-4
3. Problem on Joint Venture BT-3

Short questions

1. Define Co-Venture BT-1
2. Define the meaning of Joint bank BT-1
3. What do you understand the joint venture business BT-1

P.R. Government College (Autonomous) Kakinada		Program & Semester II B.COM III SEMESTER			
Course Code	ADVANCED ACCOUNTING (GEN &CA)				
Teaching	Hours Allocated: 75 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

COURSE OBJECTIVES:

1. To provide the knowledge of various accounting concepts.
2. To impart 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
CO 1	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	Remembering & Understanding

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

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:	<ol style="list-style-type: none">1. Principles & - Practice of Accounting, R.L. Gupta , Sultan Chand & sons2. Accountancy – I Tulasian , TaTAMcgraw Hill Co3. Accountancy - I S.P. Jain & K.L Narang, Kalyani Publishers4. Financial Accounting – Dr.V.K.Goyal, Excel Books5. Introduction to Accountancy T.S.Grewal, S.Chand and CO
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	<p>6.Accountancy – I Haneef and Mukherjee , Tata Mcgraw Hill co</p> <p>7.Advanced Accountancy - Arulanandam, Himalaya publishers</p> <p>8..Advanced Accountancy-I S.N.Maheshwari&V.L.Maheswari, Vikash Publishing co.</p>
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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-partneship>

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 &CA)		
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 II B.COM., III SEMESTER			
Course Code	BANKING THEORY AND PRACTICE				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Objectives:

- 1.This course exposes the students to the working of banking and financial system prevailing in India.
- 2.Demonstrate an understanding of the Legal Environment of Banking system.
- 3..Communicate effectively using standard of commercial banks
- 4.Demonstrate recognition of the requirements of banking system
- 5.Demonstrate understanding of banking system.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO 1	At the end of the course, the student will able to; Understand the basic concepts of banks and functions of commercial banks	Remembering & Understanding

CO 2	. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law	Application
CO 3	Organize information as it relates to the regulation of banking products and services	Analyzing
CO 4	Critically examine the current scenario of Indian Banking system.	Remembering & Application
CO 5	Formulate the procedure for better service to the customers from various banking innovations.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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UNIT I	Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.
UNIT II	Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.
UNIT III	Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

UNIT– IV	Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.
<u>UNIT– V</u>	Collecting Banker and Paying Banker: Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment Gateways.

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

	PO 1	P O 2	PO 3	PO 4	P O 5	PO 6	PO 7	PO 8	PO 9	PO 10	PS O1	PSO2	PS O3	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)

Text Books:

References	<ol style="list-style-type: none">1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.5. Introduction to Banking :VijayaRaghavan,Excel books.6. Indian Financial System :M.Y.Khan, McGraw Hill Education.6. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.
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Web links:

<https://www.slideshare.net/slideshow/indian-banking-system-250003372/250003372>

<https://www.slideshare.net/slideshow/commercial-bank-165540201/165540201>

<https://www.slideshare.net/17somya/types-of-banks>

<https://www.slideshare.net/ramandeepjrf/collecting-banker>

<https://www.slideshare.net/prakashkannan8692/paying-banker-and-its-duties>

Skill development:

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

Syllabus Change AY 2022-23			
Unit	Deletions/ Additions	Percentage change	Rationale
UNIT I	Functions of commercial banks	5%	To introduce the current happenings in the Society.
UNIT II	Banking system	5%	To introduce the current happenings in the Society.
UNIT III	Types of banks	5%	To introduce the current happenings in the Society.
UNIT IV	Banker and customer	5%	To introduce the current happenings in the Society.
UNIT V	Collecting banker and paying banker	5%	To introduce the current happenings in the Society.

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.

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	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) w.e.f.2020-21

Subject

4D: BUSINESS LAW

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

14. Question (Unit – I)
15. Question (Unit – I)
16. Question (Unit – II)
17. Question (Unit – III)
18. Question (Unit – IV)
19. Question (Unit – V)
20. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

21. Question (Unit – I)
22. Question (Unit – I)
23. Question (Unit – II)

PART - B

24. Question (Unit – III)
25. Question (Unit – IV)
26. Question (Unit – V)

- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Student Seminars
- Debates
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to organizational set up of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

7. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
8. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
9. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
10. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
11. Introduction to Banking :VijayaRaghavan,Excel books.
12. Indian Financial System :M.Y.Khan, McGraw Hill Education.
13. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

	P.R. Government College (Autonomous) Kakinada	Program & Semester II B.COM., III SEMESTER			
Course Code	BUSINESS LAW				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Objectives:

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
CO 1	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
CO 2	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
CO 3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailor, Bailee, Surety, Unpaid seller.	Analyzing
CO 4	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

CO 5	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
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Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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UNIT I	<ol style="list-style-type: none"> Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract (5hrs) Valid Void and Voidable Contracts - Indian Contract Act, 1872 (5hrs)
UNIT II	<ol style="list-style-type: none"> Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration – (5hrs)

	<p>4. Essential Elements of a Valid Offer, Acceptance and Consideration – (5hrs)</p>
UNIT III	<p>5. Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts – (5hrs)</p> <p>6. Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract - (5hrs)</p>
UNIT- IV	<p>7. Sale of Goods Act 1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties (5hrs)</p> <p>8. Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism (5hrs)</p>
UNIT- V	<p>9. Cyber Law: Overview and Need for Cyber Law (5hrs)</p> <p>10. Contract Procedures - Digital Signature – Safety Mechanisms (5hrs)</p>

CO-PO Mapping:

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

	PO 1	P O 2	PO 3	PO 4	P O 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PS O1	PSO2	PS O3	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)

Text Books:

References	<ol style="list-style-type: none">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, S Chand Publications.6. Business Law, Seven Hills Publishers, Hyderabad.
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Web links:

1. <https://www.slideshare.net/prachiporwal50/essential-of-valid-contract>
2. <https://www.slideshare.net/MoazzamHabib1/essential-elements-of-a-valid-contract-1>
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>
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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

- 27. Question (Unit – I)
- 28. Question (Unit – I)
- 29. Question (Unit – II)
- 30. Question (Unit – III)
- 31. Question (Unit – IV)
- 32. Question (Unit – V)
- 33. Question (Unit – V)

Section-II

Answer any three questions by attempting at least one question form each section 3x10 =30 M

PART – A

- 34. Question (Unit – I)
- 35. Question (Unit – I)
- 36. Question (Unit – II)

PART - B

- 37. Question (Unit – III)
- 38. Question (Unit – IV)
- 39. 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 Objectives:

1. The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts
2. various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

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	
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UNIT - I	<p>11. Introduction: Income Tax Act 1961- Basic Concepts: Income, Person, Assessee – Assessment year, Previous year, Rates of tax, (5 HOURS)</p> <p>12. Agricultural Income, Residential Status of Individual – Incidence of Tax – Incomes Exempted from tax.(Theory only) (5 HOURS)</p>
UNIT - II	<p>13. 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)</p> <p>14. Computation of salary income.(Including Problems) (5 HOURS)</p>
UNIT - III	<p>15. 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)</p> <p>16. 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)</p>
UNIT - IV	<p>17. 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)</p>

	<p>18. Meaning of Other Sources – General Incomes – Specific Incomes – Computation.(Including Problems) – (5 HOURS)</p>
UNIT - V	<p>19. Computation of Total Income of an Individual: Deductions under section 80 – (5 HOURS)</p> <p>20. Computation of Total Income.(Simple problems) – (5 HOURS)</p>

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	PO10	PSO 1	PSO2	PSO 3	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
- 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:

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

11. <https://www.slideshare.net/hukmarampawar/income-tax-act-1961-25173174>
12. <https://www.slideshare.net/bsatyanarayanarao/agricultural-income-24144405>
13. <https://www.slideshare.net/RAJESHJAIN65/income-from-salary-46118982>
14. <https://www.slideshare.net/gayu2094/tax-deducted-at-source-on-salary>
15. <https://www.slideshare.net/PRavichandranChandra/income-from-house-property-118051824>
16. <https://www.slideshare.net/coopjbb1/computation-of-income-tax-78713159>
17. <https://www.slideshare.net/Paritoshc786/capital-gains-ppt>
18. <https://www.slideshare.net/Paritoshc786/income-from-other-sources-85773016>
19. <https://www.slideshare.net/harishvm/tax-computation>

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 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	To be given in the Question Paper	To be answered
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	Of Question	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: 2 1/2 Hours	Max marks: 50

Section-I

Answer any Four Questions from the following

4x5 =20 M

40. Question (Unit – I)
41. Question (Unit – I)
42. Question (Unit – II)
43. Question (Unit – III)
44. Question (Unit – IV)
45. Question (Unit – V)
46. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

47. Question (Unit – I)
48. Question (Unit – I)
49. Question (Unit – II)

PART - B

50. Question (Unit – III)
51. Question (Unit – IV)
52. 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 Objectives:

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

Skill Development		Employability		Entrepreneurship	
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UNIT I	<p>1. Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing –</p> <p>2. Role of Auditor in Checking Corporate Frauds.</p>
UNIT II	<p>3. Types of Audit: Based on Ownership, Time and Objective</p> <p>4. Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits</p>
UNIT III	<p>5. Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers –</p> <p>6. Audit Evidence - Internal Check, Internal Audit and Internal Control.</p>
	7. Vouching and Investigation: Definition and Importance of

UNIT– IV	<p>Vouching Objectives of Vouching</p> <p>8. Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation</p>
UNIT– V	<p>9. Company Audit and Auditors Report: Auditor's Qualifications Appointment and Reappointment. –</p> <p>10. Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents Preparation - Relevant Provisions of Companies Act, 2013.</p>

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

References:

1. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
2. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
- 3.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

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	4E: AUDITING	
III- SEM	TIME: 2 1/2 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

- 53. Question (Unit – I)
- 54. Question (Unit – I)
- 55. Question (Unit – II)
- 56. Question (Unit – III)
- 57. Question (Unit – IV)
- 58. Question (Unit – V)
- 59. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

- 60. Question (Unit – I)
- 61. Question (Unit – I)
- 62. Question (Unit – II)

PART - B

- 63. Question (Unit – III)
- 64. Question (Unit – IV)
- 65. Question (Unit – V)

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

Course

Course Objectives:

- 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	<p>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.</p>	Remembering & Understanding
CO2	<p>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.</p>	Application
CO3	<p>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.</p>	Analyzing
CO4	<p>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</p>	Remembering & Application
CO5	<p>Evaluate the Meaning and Features of Marginal Costing Contribution Profit</p>	Application

	Volume Ratio Break Even Point				
	Application for Margin of Safety – Estimation of Profit and Estimation of				
Skill Development		Sales			
		Employability		Entrepreneurship	

Course with focus on employability/entrepreneurship

Skill Development modules

P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
B.COM – IIYEAR (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	<p>Introduction:</p> <p>1. Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations</p> <p>2. Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)</p>	
MODULE II	<p>Material and Labour Cost:</p> <p>1. Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods</p> <p>2. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method,</p>	

	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)
MODULE – IV	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
MODULE – V	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	P O 2	PO 3	PO 4	P O 5	PO 6	PO 7	PO 8	PO 9	PO 10	PS O1	PSO2	PS O3	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. S.P. Jain and K.L. Narang –
- 2.M.N. Arora – A test book of Cost Accounting
- 3.S.P. Iyengar – Cost Accounting,
- 4.Nigam & Sharma – Cost Accounting Principles and Applications
- 5.S.N. Maheswari– Principles of Management Accounting,

<u>References</u>	<ul style="list-style-type: none"> ◆ Advanced Cost Accounting, KalyaniPublishers. ◆ , Vikas Publishing House Pvt.Ltd. ◆ Sultan Chand &Sons. ◆ , S.Chand&Sons. ◆ Sultan Chand &Sons.
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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/sanchitgangar/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	<u>4B: COST AND MANAGEMENT ACCOUNTING (Gen, CA & CS)</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

- 66. Question (Unit – I)
- 67. Question (Unit – I)
- 68. Question (Unit – II)
- 69. Question (Unit – III)
- 70. Question (Unit – IV)
- 71. Question (Unit – V)
- 72. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

- 73. Question (Unit – I)
- 74. Question (Unit – I)
- 75. Question (Unit – II)

PART - B

- 76. Question (Unit – III)
- 77. Question (Unit – IV)
- 78. Question (Unit – V)

	P.R. Government College (Autonomous) Kakinada	Program & Semester II B.COM IV SEMESTER			
Course Code	CORPORATE ACCOUNTING (GEN & CA)				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Objectives:

- 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 liquidator's 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	
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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: 2 1/2 Hours	Credits: 4
MODULE I	<p>1. Accounting for Share Capital: Kinds of Shares – Types of Preference Shares at par, Discount and Premium (5 Hours)</p> <p>2. Forfeiture and Reissue of Shares (Including Problems)(5 Hours)</p> <p>Additional inputs: RIGHT AND SWEAT ISSUE</p>	
MODULE II	<p>1. Issue and Redemption of Debentures and Issue of Bonus Shares:(5 Hours)</p> <p>2. Accounting Treatment for Debentures Issued and Repayable at par,</p> <p>Discount and Premium – Issue of Bonus Shares – Buyback of Shares</p> <p>(Including Problems)(5 Hours)</p> <p>Additional inputs: CAPITAL DEDUCTION</p>	
MODULE III	<p>1. Valuation of Goodwill: Accounting Standards - Need and Methods -(5 Hours)</p>	

	<p>Average Profit Method, Super Profits Method –Capitalization Method and</p> <p>Annuity Method (Including Problems).(5 Hours)</p> <p>Additional inputs: FACTORS INFLUENCED TO GOODWILL</p>
MODULE IV	<p>1.Valuation of shares: Need for Valuation - Methods of Valuation - Net</p> <p>assets method, Yield basis method, Fair value method (Including Problems)(5 Hours)</p> <p>Additional inputs: : MEANING OF RECONSTRUCTION , AMALGMATION AND HOLDING</p>
MODULE V	<p>1.Company Final Accounts: Provisions of the companies Act, 2013 –</p> <p>Preparation of Final Accounts – Adjustments Relating to Preparation of</p> <p>Final Accounts . (5 Hours)</p> <p>2.Profit and Loss Account and Balance Sheet (Including Problems with Simple Adjustments).(5 Hours)</p> <p>Additional inputs: Transfer of Elements Under The Adjustments</p>

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	PO10	PSO 1	PSO2	PSO 3	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:	<ol style="list-style-type: none">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 Publications3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
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References:	<ol style="list-style-type: none">1. V.K.Gupt Sulthan Chand2. Tulasian & Tata Mcgraw Hill Co3. S.P. Jain & K.L Narang4. T.S.Grewal , S.Chand and CO5. Shukla and Grewal , S.Chand & Co6. R.L. Gupta and Radha7. Himalaya Publishers <p style="text-align: center;">:</p>
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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	8	5	40	4	5	20

	Short Questions						
<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	1	15
Total No.of.Questions	06	07	95

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

- 79. Question (Unit – I)
- 80. Question (Unit – I)
- 81. Question (Unit – II)
- 82. Question (Unit – III)
- 83. Question (Unit – IV)
- 84. Question (Unit – V)
- 85. Question (Unit – V)

Section-II

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

3x10 =30 M

PART – A

- 86. Question (Unit – I)
- 87. Question (Unit – I)
- 88. Question (Unit – II)

PART - B

- 89. Question (Unit – III)
- 90. Question (Unit – IV)
- 91. Question (Unit – V)
