

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

(Tax Procedures and Practice)

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 possess Ph.D, Seven members possess M.Phil and Six Members possess NET/APSET academically enriching the department

Particulars of the Lecturers

S.No	Name of the Faculty	Qualification	Designation	Experience
1	Dr.K.LAKSHMANA RAO	M.Com.,MBA.,APSET.,PGDCA.,M.Phil.,Ph.D.,PDF	HOD	10 YEARS
2	Dr.J.PANDURANGA RAO	M.Com.,MBA.,NET.,APSET., M.Phil.,Ph.D.,	ASST.POFESSOR	10 YEARS

3	Dr.K.NAGESWARA RAO	M.Com.,NET.,M.Phil.,Ph.D.,	PROFESSOR	23 YEARS
4	SRI.D.S.MADHU PRASAD	M.Com.,MBA.,APSET.,M.Phil.,MA.,LLB.,(Ph.D)	LECTURER (C)	22 YEARS
5	SRI.G.S.R.S.G.NOOKA RAJU	M.Com.,MBA.,M.Phil.,(Ph.D)	LECTURER (C)	18 YEARS
6	Smt. B.CHINNARI	M.Com.,	LECTURER (C)	18 YEARS
7	Dr. J.VIJAY KUMAR	M.Com.,M.Phil.,Ph.D.,PGDC A.,	LECTURER (G)	8 YEARS
8	Dr.D.VENKATESWAR A RAO	M.Com.,APSET.,M.Phil.,Ph.D .,	LECTURER (G)	7 YEARS
9	Kum. K.RAJESWARI	M.Com.,MBA.,	LECTURER (G)	6 YEARS
10	Kum. M. PAVANI	M.Com	LECTURER (G)	2 YEARS
11	Kum.K.HEMA SURYA	M.Com	LECTURER (G)	2 YEARS
12	Smt.K.SWARUPA RANI	M.Sc Nursing	LECTURER (G)	FRESH ER

FACILITIES OF THE DEPARTMENT

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

8. The Department is encouraging the students in various CO-Curricular and extracurricular activities i.e. attending Seminars, Quiz, Group Discussions, Workshops, Fests, Yoga, Sports and Games.
9. The Department is extending the Financial Support to the poor students under the banner of Helping Hands.
10. The Department is encouraging the alumni to provide academic and financial assistance to students.
11. The Department is encouraging the students to involve in student Research Projects through Subject related Surveys, Field trips and Interviewing eminent people in district to gain from their experience.
12. The Department is Organizing Industrial in every Year.

BEST PRACTICES OF THE DEPARTMENT

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

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

S. No	Name of the Nominee	Designation
1	Dr K.Lakshmana Rao	Chairman & HOD- DCMS
2	Dr K. Ratnamanikyam	University Nominee – UG & Principal – GDC- Chintooru
3	Dr. G Srinivasa Rao	University Nominee – PG & Lecturer – VSK Govt. College - Vizag
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	Subject Expert (Digital Marketing) & 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	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 (ComputerApplications), B Com (CECS), BBA (Digital Marketing), BBA (Health Care Management) and the single Major Programmes i.e., B.Com., (**General**) B.Com., (**Tax Procedures and Practice**) B.Com., (**Computer applications**) 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 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. Newly introducing Diploma in**
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.

LIST OF PAPER SETTERS AND EXAMINERS:

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

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

36	MAR	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.

I YEAR

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- Tax Procedures and Practice (Single Major) -Semester – II

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

II YEAR

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	3	3
		Advanced Accounting Practical				1	2
2	Major	Business Laws	100	50	50	3	3
		Business Laws Practical Course				1	2
3.	Major	Income Tax -1	100	50	50	3	3
		Income Tax Practical Course				1	2
4	Major	Income Tax-2	100	50	50	3	3
		Income Tax Practical Course				1	2
5	Minor	Database Management System	100	50	50	3	3
		Database Management System Lab				2	1

B. Com- Tax Procedures and Practice (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	3	3
		Corporate Accounting Practical				1	2
2	Major	Cost & Management Accounting	100	50	50	3	3
		Cost & Management				1	2

		Accounting Practical Course					
3	Major	Corporate Taxation	100	50	50	3	3
		Corporate Taxation Practical				1	2
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