

AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(AUTONOMOUS)

(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)



Department of Commerce

Minutes of the meeting of Board of Studies

3-11-2021

**Minutes of the meeting of Board of studies in Commerce for the Autonomous courses of
AG & SG Siddhartha Degree College of Arts & Science, Vuyyuru, held at
10.30 A.M on 3-11-2021**

N.Vasanatha Rao ... *Presiding*

Members Present:

- | | | |
|---|--------------------|--|
| 1).....
(<i>N.Vasanatha Rao</i>) | Chairman | Head, Department of Commerce
AG & SG S Degree College of Arts & Science
Vuyyuru |
| 2).....
(<i>Dr.N.A Francis Xavier</i>) | University Nominee | Head, Department of Commerce
Andhra Loyola College.
Vijayawada (9440524321)
nafrancisxavier@gmail.com |
| 3).....
(<i>Dr.K.Venkateswarlu,</i>) | Subject Expert | Lecturer in Commerce
V.S.R Govt. Degree & P.G College
Movva (9848341412)
gdcjkc.movva@gmail.com |
| 4).....
(<i>K.Narayanarao</i>) | Subject Expert | Lecturer in Commerce
P.B.Siddhartha College of arts and Science
Vijayawada. (9885038196)
hodcommerce@pbsiddhartha.ac.in |
| 5).....
(<i>Sri V.Punnarao</i>) | Member | General Manager
K.C.P & IC Ltd
Vuyyuru. |
| 6).....
(<i>Sri V.Balaji</i>) | Member | Chartered Accountant
Managing Partner
Balaji V & Co (9052190007)
Vuyyuru (cabalajinco@gmail.com) |
| 7).....
(<i>Sri V.GopiChand</i>) | Member | Lecturer in Commerce
AG & SG S Degree College of Arts & Science
Vuyyuru |
| 8).....
(<i>Sri K.SekharBabu</i>) | Member | Lecturer in Commerce
AG & SG S Degree College of Arts & Science
Vuyyuru |
| 9).....
(<i>Ms A.N.L Manohari</i>) | Member | Lecturer in Commerce
AG & SG S Degree College of Arts & Science
Vuyyuru |

Agenda of B.O.S Meeting:

1. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 1st Semester as per the guidelines and instruction under CBCS prescribed by APSCHE for the Academic Year 2021-22.
2. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 3rd Semester as per the guidelines and instructions under CBCS prescribed by APSCHE for the Academic Year 2021-2022.
3. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 5th Semester as per the guidelines and instructions under CBCS prescribed by Krishna University for the Academic Year 2021-2022.
4. To recommend the Blue print of I, III & V Semesters of B.Com (General & Computers) for the Academic Year 2021-2022.
5. To recommend the Teaching and Evaluation methods to be followed under CBCS
6. Any other suggestions regarding Certificate Course, Seminars, Workshops, Guest Lectures to be organized.
7. Any other matter.

RESOLUTIONS

1. Discussed and recommended the syllabi, Model Question Papers and Guidelines for Question paper setters in commerce for the 1st Semester of **I B.Com.,(General& Computer & e-Commerce)** for the Academic year 2021-2022. Prescribed by APSCHE
2. Discussed and recommended the syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 3rd Semester of **II B.Com.,(General& Computer)** for the Academic year2021-2022.prescribed by APSCHE
3. Discussed and recommended that no changes are required in syllabi, but some minor changes are required in Model Question Papers and Guidelines for question paper setters in Commerce for the 5th Semester of **III B.Com., (general & computer)** for the Academic year 2021-2022.
4. It is resolved to continue the same blue prints of III. & V Semesters of Degree B.Com (**general & computer**) for the Academic year 2021-2022.
5. It is resolved to continue following Teaching and Evaluation methods for Academic year 2021-2022.

Teaching methods:

Besides the conventional methods of teaching, we use modern technology i.e. using of LCD projector, display on U boards etc, for better understanding of concepts.

Evaluation of a student is done by the following procedure:

Internal Assessment (IA) I B.Com (General ,Computers & e-Commerce)

- Out of maximum 100 marks in each paper 25 marks shall be allocated for internal assessment for I.B.Com and (General ,Computers & e-Commerce). Out of these 25 marks, 20 Marks are allocated for announced tests (i.e. IA-1 & IA-2). Two announced tests will be conducted and average of these two tests shall be deemed as the marks obtained by the student, and remaining 5 marks are allocated for the assignment. There is no minimum passing for IA.

Internal Assessment (IA) II & III B.Com (General & Computers)

- Out of maximum 100 marks in each paper 30 marks shall be allocated for internal assessment for II & III.B.Com (General & Computers). Out of these 30 marks, 20 Marks are allocated for announced tests (i.e. IA-1 & IA-2). Two announced tests will be conducted and average of these two tests shall be deemed as the marks obtained by the student, 5 marks allocated on the basis of candidate's percentage of attendance and remaining 5 marks are allocated for the assignment. There is no minimum passing for IA.

Semester Examinations (SE)

- The Semester Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 70 marks, irrespective of the number of credits allotted to it.
 - Even though the candidate is absent for two IA exams/obtained zero marks, the external marks are considered (if he/she gets 40/70) and the result shall be declared as 'PASS'
 - The pass mark shall be 30 out of 75 in the Semester end examination for I B.Com (General ,Computers & e-Commerce)
 - The pass mark shall be 28 out of 70 in the Semester end examination for II & III.B.Com and (General & Computers)
 - The maximum marks for each Paper shall be 100.(Internal 30 + External 70)
6. Discussed and recommended to organize certificate course online/offline, seminars, Guest lectures, Online Examinations and Workshops to upgrade the knowledge of students for Competitive Examinations for the approval of the Academic Council.
7. It is resolved to follow further changes if any in the Syllabus by the Competent Authority

Chairman

<i>Commerce</i>	COMT11B	2021-2022	<i>I.B.com</i> (gen/comp/e-commerce)
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SEMESTER: I

No of Credits: 4

Fundamentals of Accounting

Learning Outcomes:

- 1) The main objective of fundamental accounting is to prepare final accounts, otherwise known as the financial statements
- 2) To provide information that is useful for making business and economic decisions
- 3). The students of this course will be active learners and develop awareness of emerging trends in fundamentals of accounting,
- 4). The course will provide decision making skills to the students in the financial analysis context,
- 5). This course will enable the students to combine theoretical knowledge and practice of fundamentals of accounting.

COURSE OUTCOMES:

At the end of the course, the student will able to

- CO 1: Identify transactions and events that need to be recorded in the books of accounts.
- CO 2: Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- CO 3: Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- CO 4: Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- CO 5 : Critically examine the balance sheets of a sole trader for different accounting periods.

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SEMESTER: I

No of Credits: 4

Fundamentals of Accounting

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book-keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

Test Book Prefer:

1. Financial Accounting By: S.P.Jain & K.L. Narang. Kalyani Publishers – New Delhi.

Reference text books:

2. Financial Accounting – Himalaya Publishers
3. Financial Accounting – Pragathi prakesh Publishers

Suggested Co-Curricular Activities:

1. Quiz Programs
2. Problem Solving Exercises
3. Bridge Course for Non-commerce Students Seminar,
4. Group Discussions on problems relating to topics covered by syllabus
5. Collection of proforma of bills and promissory notes

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Fundamentals of Accounting

Max. Marks : 75

SECTION - A

Answer any SIX of the following.

5 x 5 = 25

1. State any 5 advantages of Accounting. (CO1, L1)
2. Explain various types of Accounts and its rules. (CO1, L2)
3. Uses of Subsidiary Books. (CO2, L1)
4. Define 'Contra Entry'. What are the circumstances for passing contra entry? (CO2, L1)
5. Explain the methods for preparing Trial Balance? (CO3, L2)
6. Explain the 'Suspense account'. (CO3, L1)
7. Examine the need for Bank Reconciliation Statement. (CO4, L2)
8. Treatment of Outstanding and prepaid Expenses in final account . (CO5, L1)

SECTION - B

Answer the following

5 x10 = 50

Unit - I

9. A) Distinguish between Book Keeping and Accounting. (CO1, L2)
(OR)

B) Journalise the following transactions of Mr.Ramprasad. (CO1,L3)

- 2006 April 1 Ram prasad started business with cash Rs.50,000, furniture Rs.15,000 and stock Rs 10,000
2 Opened current account with Andhra Bank Rs.20,000
3 Received from Ragavan, a treasury order for Rs.1,000 and paid into bank.
5 Sold goods to Rama Rao for Rs 3,000
6 Drew from Bank for office use Rs.2,000
9 Sold goods for cash Rs.1,200-and out of that paid Rs.800 into Bank
10 Typewriter purchased by cheque Rs.5,000
12 Purchased goods from Sudhakar for Rs.6,000 and paid cash Rs. 2,000
14 Returned goods to Sudhakar Rs.200
16 Purchased pen,pencil,paper and ink for Rs.500 and paid by cheque
19 Sold goods to Krishna Rs.1,500 and received cash Rs.500 from him
22 Rama Rao became insolvent and 50% of the amount due is received.

Unit - II

10. A) Explain the different types of Subsidiary Books. (CO2, L2)

(OR)

B) Enter the following transactions in a Triple Column Cash Book. (CO2,L3)

2006

- Jan. 1 Cash in hand Rs. 5,374, Balance at bank Rs. 15,490
3 Cash Sales Rs. 6,400
5 Paid into bank Rs. 7,000
6 Received a cheque for Rs. 700 from Satyam
8 Paid into bank Satyam's cheque
10 Paid to Anurag by cheque Rs. 980 and discount allowed by him Rs. 20.
12 Cash purchased Rs. 2,500
14 Withdrew from bank for office use Rs. 5,000
15 Received cheque for Rs. 950 from Lakshman allowed him discount Rs. 50
18 Cash Sales Rs. 7,500
19 Paid into bank Lakshman's cheque and Cash Rs. 4,000.
21 Cash paid for Stationery Rs. 120.
23 Paid Commission to Rakesh Rs. 500
25 Received cheque for Rs. 1,000 from Mohan and Paid the same into Bank.
27 Lakshman's cheque dishonoured.
29 Drew a cheque for Rs. 800 for personal use.
31 Paid Salaries by cheque Rs. 1,500 and by cash Rs. 500.
31 Bank charges Rs. 20 and Insurance Premium Rs. 520 as shown in Pass Book.

Unit – III

11. A) Define an Error? State the different types of Errors? (CO3, L2)

(OR)

b) A book keeper prepared a Trail Balance on 31st December, 2006 which showed a difference of Rs. 140 (excess credit). The difference was placed to a suspense account. The following errors were subsequently located.

- A sale of goods to Raja for Rs. 600 had been posted to the wrong side of his account.
- A purchase of goods for Rs. 1,640 from Uma has been posted to the personal account as Rs. 640.
- A credit sale of old furniture for Rs. 150 had been passed in sales day book.
- The discount received account had been cast short Rs. 60.
- Payment of rent Rs. 340 was debited to the personal account of the landlord.

Pass Journal entries to rectify the errors and prepare the suspense account. (CO 3 L4)

Unit - IV

12. A) Explain the causes for the distinction between Cash book and Pass book balance? (CO4, L2)

(OR)

B) On 31st March 2006 the bank balance of Dinesh Agnihotri appeared at Rs. 7,654 as per the bank columns of the cash book. On reconciling with the pass book, the following facts were ascertained:

- That out of the cheques for Rs. 1,800 issued by him on 26th March, cheques worth Rs. 400 were presented to the bankers before 31st March and those worth Rs.500 were presented on 11th April. The other cheques were not so far cashed.

2. That a Bill Receivable for Rs. 1,000 was realised by the bankers on 29th March, but no corresponding entry was passed in the cash book.
3. That out of the up country cheques for Rs.2,800 paid in on 28th March, one cheque for Rs. 900 was not yet credited by the bankers.
4. That debit in respect of the bank charges amounting to Rs. 92.50 and credits in respect of interest on investment for Rs. 150 and dividends realised Rs. 800 were not passed through the cash book.
5. That a wrong debit of Rs. 350 relating to some other account appeared in pass book.

You are required to ascertain the bank balance shown by the bank pass book on 31st March 2006. (CO4,L3)

Unit - V

13.. A. Explain the procedure for preparation of Final accounts for a sole trader.(CO5, L2)

(OR)

B. From the following Trial Balance of Smt. Girija Stores, prepare final accounts for the year ending 31-12-2015. (CO 5,L4)

Trial Balance			
Debit Balance	Amount	Credit Balance	Amount
Purchases	70,000	Sales	1,00,000
Sales Returns	1,000	Capital	80,000
Carriage	500	Purchase returns	2,000
Salaries	1,500	Creditors	25,000
Rent	1,000	Commission	2,000
Insurance	500	Provision for bad debts	2,100
Debtors	20,000	Bills payable	5,000
Plant & Machinery	50,000		
Furniture	9,000		
Cash at Bank	20,000		
Opening Stock	25,000		
Bills receivable	16,000		
Wages	1,100		
Advertisement	500		
	2,16,100		2,16,100

Adjustments :

1. Closing stock Rs 30,000
2. Outstanding salaries Rs.200
3. Depreciate Machinery by 10%, Furniture by 5%.
4. Provide 5% reserve for bad debts on debtors.
5. Prepaid wages Rs.100.

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SEMESTER:I

No of Credits: 4

Business Organization and Management

Course Objectives:

CO1-Recall the basic knowledge on conceptual areas such as commerce trade and industry of different types of business organizations. (PO4, PO5)

CO2-Have a demonstrated understanding on nature purpose and importance of different types of organizations.(PO4, PO5)

CO3-Articulate the fundamentals of joint-stock company as per companies Act 2013. (PO2, PO4, PO5)

CO4-Appraise the documentation and incorporation stages of a company. (PO2, PO4, PO5)

CO5-Discuss and implement the managerial traits and talents essential for managing business. (PO1, PO4, PO5)

Learning Outcomes:

At the end of the course, the student will be able to

- 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.

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SEMESTER:I

No of Credits: 4

Business Organization and Management

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce:

Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization.

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

Unit-III – Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association – Content of Prospectus.

Unit-IV- Management: Meaning Characteristics - Fayol’s 14 Principles of Management - Administration Vs. Management - Levels of Management.

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organization – Line and staff of Organization.

Text book: Business Organization and management – R.K.Sharma, Monika.

Reference Books:

1. Business Organization - C.D.Balaji and G. Prasad, Margham Publications,Chennai.
2. Business Organization -R.K.Sharma and Shashi K Gupta, KalyaniPublications.
3. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers.

Curricular Activities:

Classroom activities:Face to face interactions in the class,conventional chalk dust method ofteaching, using audio visual aids, synchronous, asynchronous and hybrid method of online,teaching by using suitable platform, spot tests, listing assignments, conduct quizzes, Google class rooms organizing group discussions, preparing question banks.

Library activities: Reading books, journals and magazines, glancing question papers of previous Years. Organization of activities like seminars, workshops and conferences

Co-Curricular Activities:

- Book Reading Quiz Programme
- Student Seminars, Debates, Field studies (Individual/Group)

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Business Organisation and Management

Section – A

Answer any FIVE of the following. **5x5=25**

1. Explain the characteristics of Business. **CO1, L1**
2. Explain the types of Industries. **CO1, L1**
3. Explain the features of Sole proprietor. **CO2, L1**
4. What is partnership deed? **CO2, L1**
5. Define Joint Stock Company. What are its features? **CO3, L1**
6. Articles of Association. **CO3, L1**
7. Define Levels of Management. **CO4, L1**
8. Explain Merits of Planning. **CO5, L1**

Section – B

Answer the following. **5x10=50**

Unit - I

9. A). What are the various types of Industries? **CO1,L1**
OR
B). Distinguish between Trade, Commerce and Industry. **CO1, L2**

Unit - II

10. A). Define Partnership firm. What are the characteristics of a partnership of the form of organization? **CO2, L1**
OR
B). Distinguish between private company and public company. **CO2, L2**

Unit - III

11. A) What is Memorandum of Association? What are its contents? **CO3, L1**
OR
B). Distinguish between Memorandum of Association and Articles of Association. **CO3, L2**

Unit - IV

12. A) Explain Henry Fayol's Principles of Management. **CO4, L1**
OR
B) Define Management. Distinguish between Administration and Management. **CO4, L2**

Unit - V

13. A) Define Planning. What are its characteristics? **CO5, L1**
OR
B) Define Organisation. What are the principals of Organisation? **CO5, L1**

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SEMESTER: I

No of Credits: 4

Business Environment

Course Objectives:

- This course aims at acquainting the students with emerging issues in business at the National and International level in the light of policies of liberalization and Globalization.
- evaluate the economic, social political and legal environment components in business decision making.

Course Outcomes:

CO1: Understand how an entity systematically explores the external environment in which business operates.

CO2: To enlighten/familiarize the impact of economic environment and its effect on government policies for development of business.

CO3: To acquire specialized knowledge relating to economic policies in India.

CO4: critically examine the economic, social political and legal environment components in business decision making.

CO5: synthesize multiple perspective to formulate responses to opportunities and institutions in international environment.

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SEMESTER: I

Business Environment

No of Credits: 4

Unit-I: Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis- Purpose & Techniques.

Unit – II: Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

Unit-III: Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.

Unit-V: Global Environment: Globalization – Meaning – Role of WTO – WTO Functions -IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalization

Text book: . Rosy Joshi and Sangam Kapoor :Business Environment

Referece Books

1. K. Aswathappa : Essentials of Business Environment, Himalaya PublishingHouse
2. Francis Cherunilam : Business Environment,HimalayaPublishingHouse
3. Dr S Sankaran: : Business Environment, MarghamPublications

Co-curricular activities

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of businessenvironment
- ◆ Seminar on Monetary policies ofRBI
- ◆ Debate on social, political and legalenvironment
- ◆ Group Discussions on Global environment and its impact onbusiness
- ◆ To learn about NITI Ayog and National DevelopmentCouncil

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SEMESTER – I

Business Environment

Model Paper

Answer any five of the following

5 X 5M = 25M

1. What are the objectives of Business Environment. (CO1, L1)
2. Write the features of socialism (CO1, L1)
3. Write about National Development Council (CO2, L1)
4. Explain the functions of NITI Aayog (CO2, L2)
5. Describe about the structure of Indian Economy (CO3, L2)
6. List out the revenue sources to State Government (CO3, L1)
7. What is Political Environment (CO4, L1)
8. Explain BRICS (CO5, L2)

Answer the following

5 X 10M = 50M

Unit - I

9. A) What is Business Environment? Explain the characteristics of Business Environment. (CO1, L1)

(or)

- B) Explain micro and macro environmental factors of business environment? (CO1, L2)

Unit - II

10. A) Define economic growth? What are the determinants of economic growth? (CO2, L1)

(or)

- B) Distinguish between NITI Aayog & Planning Commission. (CO2, L2)

Unit - III

11. A) Write about the monetary policy in India. (CO3, L2)

(or)

- B) Explain Competition Act, 2002. (CO3, L1)

Unit - IV

12. A) Write about the social responsibility of business. (CO4, L1)

(or)

- B) Explain the Impact of Demonetization on Indian Economy (CO4, L2)

Unit - V

13. A) Explain the role of WTO. (CO5, L2)

(or)

- B) What is Globalization? Explain its Features. (CO5, L2)

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Commerce		2021-2022	I.B.com(comp)
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Semester – I

Credits: 2

(Total 30 Hrs)

ENTREPRENEURSHIP DEVELOPMENT

CO1: To familiarize students with various concepts used in understanding process involved in entrepreneurship and business formation and development.

CO2: To identify various sources to generate potential business ideas for new ventures and also enabling students to prepare a good feasibility report based on their understanding of the project appraisal techniques.

CO3: Understand the role of financial institutions in extending their support for the entrepreneur development and also acquiring thorough knowledge on various government policies and tax benefits supporting small scale industries.

Unit-I: Entrepreneurship: Entrepreneur characteristics – Classification of Entrepreneurships – Role of Entrepreneurship in economic development – Start-ups.

Unit-II: Idea Generation and Project Formulation: Sources of New Ideas in Entrepreneurships – Techniques for generating ideas - Preparation of Project Report – Content; Guidelines for Report preparation – Project Appraisal techniques – Economic Analysis; Financial Analysis; Market Analysis.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI, NSIC – state level Institutions – DICs- SFC- SSIDC- Government Policy for SSIs- tax Incentives and Concessions – Non-tax Concessions Rehabilitation and Investment Allowances.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development – Small Business Enterprises, Pearson, Delhi, 2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi, 2011
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi.
7. Peter F. Drucker, Innovation and Entrepreneurship.

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Semester – I

Credits: 2

ENTREPRENEURSHIP DEVELOPMENT

Section - A

I Answer any TWO of the following:

2 X 5M = 10M

1. Explain the functions of startup companies.
2. Explain the various sources of new ideas in developing a business idea
3. Explain any two project appraisal techniques
4. Write about Rehabilitation allowance and investment allowance.

Section - B

II Answer any THREE of the following:

3 X 10M = 30M

5. Explain the role of an Entrepreneur in the Economic development of a country.
6. Write about the Classification of Entrepreneurships
7. Develop guidelines for report preparation
8. Give an account of any three central level institutions.
9. Write about the Tax-Concessions offered to SSIs.

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Commerce	SKILL DEVELOPMENT COURSES COB-301 G/C	2021-2022	II.B.Com(gen/comp)
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SYLLABUS:

ONLINE BUSINESS

Learning Outcomes:

After successful completion of the course, students will be able to;

- 1. Understand the online business and its advantages and disadvantages*
- 2. Recognize new channels of marketing, their scope and steps involved*
- 3. Analyze the procurement, payment process, security and shipping in online business*
- 4. Create new marketing tools for online business*
- 5. Define search engine, payment gateways and SEO techniques.*

Section-I: 06 Hrs

Introduction to Online-business-Definition-Characteristics-Advantages of Online Business-Challenges- Differences between off-line business, e-commerce and Online Business.

Section-II: 10 Hrs

Online-business Strategies-Strategic Planning Process- Procurement -Logistics & Supply Chain Management- Customer Relationship management.

Section-III: 10 Hrs

Designing Online Business Website – Policies - Security & Legal Issues - Online Advertisements - Payment Gateways - Case Study

Co-curricular Activities Suggested: (4 hrs)

1. Assignments, Group discussion, Quiz etc.
2. Short practical training in computer lab
3. Identifying online business firms through internet
4. Invited Lectures by e-commerce operators
5. Working with Google and HTML advertisements.
6. Visit to a local online business firm.

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Commerce	SKILL DEVELOPMENT COURSES COB-301 G/C	2021-2022	<i>II.B.Com(gen/comp)</i>
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MODEL PAPER:

ONLINE BUSINESS

DURATION: 2 HOURS

SECTION – A

Max:50

ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS

(4x5=20M)

1. Define Online Business
2. Explain Characteristics of Online Business
3. E-Commerce
4. Online Business strategies
5. Supply Chain Management
6. Customer Relationship Management
7. Legal issues of Online Business
8. Online Advertising

SECTION – B

ANSWER ANY THREE OF THE FOLLOWING QUESTIONS

(3x10=30M)

9. Explain the Advantages of Online Business?
10. What are the differences between Offline and Online Business?
11. Explain about Online Business Strategic planning process
12. Describe Online Business Strategic Planning process
13. How do you Design Online Business Website
14. Describe the Policies of Online Business

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Commerce	SKILL DEVELOPMENT COURSES COB-301 G/C	2021-2022	II.B.Com(gen/comp)
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MODEL PAPER:

ONLINE BUSINESS

Marks	UNIT-I	UNIT-II	UNIT-III
	Introduction Online business	Online business Strategies	Designing Online Business Website
5Marks	3	3	2
10Marks	2	2	2
Weight age	35	35	30

Commerce	CAA-302G/C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

SYLLABUS

Advanced Accounting

Learning Outcomes

At the end of the course, the student will able to

- ❖ Understand the concept of Non-profit organization's and its accounting process
- ❖ Comprehend the concept of single-entry system and preparation of statement of affairs
- ❖ Familiarize with the legal formalities at the time of dissolution of the firm
- ❖ Prepare financial statements for partnership firm on dissolution of the firm
- ❖ Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Commerce	CAA-302G/C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

SYLLABUS

Advanced Accounting

Unit-I: Accounting for Non Profit Organisations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems)

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems)

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems)

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian

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Commerce	CAA-302G/C C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

Advanced Accounting

Model Question Paper

Time: 3 hours

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following questions 2 x 5 =10M

1. Write the features of Non Profit Organizations
2. Write about Repossession of Goods
3. Explain different types of partners
4. Garner vs Murraya Case

SECTION - B

II. Answer any FOUR of the following questions 4 x15 =60M

- 5).Discribe the Difeerrnce between Hire purchase and Installment Purchase System
- 6). write the Difference between Income and Expenditure account and Receipts and payment accounts
- 7) Write about fixed and fluctuating Capital Methods

8).The following is the Receipts and Payments Account of Indian Sports Club for the first year Ending as on 31-3-2014

Receipts	Rs.	Payments	Rs.
To Donations	5,00,000	By Pavilion constructed	4,00,0000
To Reserve fund (life and Entrance fee)	40,000	By Expenditure in connective with matches	9,000 600
To Receipts from matches	80,000	By Furniture	21,000
To Revenue receipts		By investment at cost	160000
Subscription	52,000	By Revenue Payments	
Locker Rent	500	Salaries	18,000
interest on securities	2400	Wages	6000
Sundries	3500	Insurance	3,500
		Telephone	2500
		Electricity	1100
		Sundry expenses	2100
		By Balance on hand	55200
	6,78,400		6,78,400

Additional information:

1. Donations received have to be Capitalised .
2. Outstanding bills for sundry expenses Rs.400
3. Wages unpaid for the year Rs.900
4. Salaries unpaid for the year Rs. 1700
5. Subscriptions outstanding for the year Rs. 2500

Prepare income and Expenditure account and the balance sheet for the year ended 31-3-2014

9). A motor company purchased two trucks on 1st Jan 2004. The cost price being Rs. 56,000. The purchase is on Hire purchase basis. Rs. 15,000 being paid. On signing the agreement and there after Rs. 15,000 being paid annually for 3 years. Interest was charged at 5%. Depreciation was written off at the rate of 20% per annum on the reducing installment system. Give necessary journal entries in the books of motor company.

10). A trader keeps his books by the single entry method. His position on 31st March 2018 was as follows:

Particulars	Amount
Cash at bank	9,000
Stock	60,000
Debtors	90,000
Machinery	150,000
Creditors	69,000

His position on 31st March 2019 was as follows :

Particulars	Amount
Cash at bank	12,000
Stock	75,000
Debtors	135,000
Machinery	135,000
Creditors	75,000

During the year the trader introduced Rs.30,000 as further capital in the business and withdraw Rs.900 per month. From the above you are required to ascertain the profit or loss made by the trader for the year ended 31st March 2019.

11). Kumar, Ramji are partners in a business sharing profits and losses equally. Their balance sheet on 31st December 2005 stood as under.

Liabilities	Amount	Assets	Amount
Creditors	2,000	Cash at bank	1,000
Capital Accounts:		Sundry Debtors	5,000
Kumar	40,000	Stock	10,000
Ramji	28,000	Machinery	18,000
		Furniture	5,000
		Buildings	31,000
	70,000		70,000

They decided to admit Sinha into firm on 1st Jan 2006 on the following terms.

- (a) Sinha has to pay Rs. 25,000 for 1/4 share in future profits.
- (b) Sinha has to pay Rs. 8,000 for goodwill.
- (c) Machinery be depreciated by 10% and stock be depreciated by 10%.
- (d) 5% reserve for doubtful debts be created on debtors.
- (e) Buildings to be appreciated by 20%.

Pass necessary journal entries to give effect to the above arrangement and the opening balance sheet of a Kumar, Ramji and Sinha.

12) Krishna and Kishore are equal partners in a business. They agreed to dissolve the partnership on 31st December 2006. On which date their Balance Sheet was as follows.

Liabilities	Amount	Assets	Amount
Sundry creditors	2,580	Cash at bank	1,500
Capital Accounts		Sundry debtors	2,775
Krishna 7,500		Stock	7,575
Kishore 6,000	13,500	Furniture	1,500
		Premises	3,000
	16,350		16,350

The assets realised as follows.

Premises Rs. 3,180, Furniture Rs.1,650, and Stock Rs. 6,900. The debtors realized Rs. 2,700.

The creditors were paid Rs. 2,800 in full settlement

The realisation expenses amounted to Rs. 300

Pass necessary journal entries and show the realisation account, bank account and partners capital account.

<i>Commerce</i>	<i>CAA-302G/C</i>	<i>2021-2022</i>	<i>II.B.Com(gen/comp)</i>
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SEMESTER –III

Advanced Accounting

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Accounting for Share Capital	Profits prior to incorporation	Valuation of Goodwill and Shares:	Company Final Accounts:	Provisions of the Companies Act, 2013
5Marks	1	1	0	1	1
15Marks	1T+1P	1P	1T+1P	1T+1P	1T
Weight age	35	20	35	15	20

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Commerce	CBS -303G/C	2021-2022	<i>II.B.Com(gen/comp)</i>
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SEMESTER – III

Business Statistics

Objective: 1. The objective of this course is to impart knowledge on the application of Statistical tools and techniques in business decision making.

2. To make the students acquire the knowledge of Design, evaluate and apply correlation analysis

COURSE OUTCOMES

CO1- Describe the structure and characteristics of statistical data. able to present the data with diagrams

CO2- Calculate and interpret measures of central tendency and variability in statistical data.

CO3- Calculate and interpret measures of dispersion and skewness

CO4- Design, evaluate and apply correlation analysis.

CO5- To study the past behaviour of data and measure the effect of changes over the period of time.

Commerce	CBS-303G/C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

SYLLABUS

Business Statistics

Unit 1 Introduction to Statistics:

Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation

Unit 2: Measures of Central Tendency:

Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion, Range, Quartile Deviation, Mean deviation, Standard deviation, Coefficient of Variation, Skewness Definition, Karl Pearson's and Bowley's Measures Of skewness

Unit 4: Measures of Relation:

Meaning and use of correlation, Types of correlation, Karl Pearson's correlation coefficient, Probable Error, Spearman's Rank correlation, Regression analysis comparison between correlation and Regression, Regression Equations

Unit 5: Analysis of Time Series & Index Numbers

Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers

Suggested Readings:

1. Business Statistics Reddy, C.R Deep Publications.
2. Statistics-Problems and Solutions Kapoor V.K.

Commerce	CBS-303G/C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

Business Statistics

Model Question Paper

Time: 3 hours

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following questions

2× 5 = 10 M

1. What are the Limitations of Statistics.
2. What are the different types of average?
3. Explain the Skewness?
4. Explain the Different types of Correlation ?

SECTION - B

II. Answer any FOUR of the following

4×15 =60 M

5. What is Questionnaire? Discuss the precautions to be taken while preparing a Questionnaire.
6. Calculate Mode.

C.I	10-20	20-30	30-40	40-50	50-60	60-70
F	4	7	16	20	15	8

7. Calculate Mean deviation.

C.I	10-15	15-20	20-25	25-30	30-35	35-40	40-45	45-50
F	8	10	12	15	10	7	8	5

8. Calculate Bowley's Skewness

X	6	12	18	24	20	16	6
F	4	7	9	18	15	10	5

9. Calculate Arithmetic Mean.

C.I	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	5	9	18	27	12	15	17

10. Calculate Karl Pearson's coefficient of correlation from the following.

A	44	80	76	48	52	72	68	56	60
B	48	75	54	60	63	69	72	51	57

11. What is Time Series Explain the Components of Time Series?

12. From the following data given Find fishers Index Number.

Commodity	Base year		Current year	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

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Commerce	CBS-303G/C	2021-2022	II.B.Com(gen/comp)
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SEMESTER –III

Business Statistics

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction to Statistics	Measures of Central Tendency	Measures of dispersion and Skewness	Measures of Relation	Analysis of Time Series & Index Numbers
5Marks	1	1	1	1	0
15Marks	1T	2P	2P	1P	1T+1P
Weight age	20	35	35	20	30

Commerce	CM 304 G	2021-2022	II.B.Com(gen)
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SEMESTER –III

Marketing

Objective: 1.To acquire knowledge on marketing concepts, 4P's, to build applicable skills through variety internship opportunities

2. Student will gain understanding of consumer buyer behaviour, pricing strategies and ethical concept of marketing

COURSE OUTCOMES

CO1: To introduce the concepts of marketing and understand the factors influence the market environment.

C02: Analyze the consumer market models and enlightens consumer buyer behaviour models.

C03: Understand the concept of product and identify the need of product mix and product line decisions.

C04: Develop an idea about pricing strategies and pricing decisions.

C05: Enhance the students about decisions regarding promotion and distribution channels.

Commerce	CM 304 G	2021-2022	II.B.Com(gen)
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SEMESTER –III

SYLLABUS

Marketing

Unit-I: Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

Unit-II: Consumer Behaviour and Market Segmentation: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation

Unit-III: Product Management: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

Unit-IV: Pricing Decision: Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company

Commerce	CM 304G	2021-2022	II..B.Com(gen)
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SEMESTER –III

Model paper
Marketing

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2x 5= 10M

1. Selling Concept
2. What is Consumer behavior
3. What is New Product
4. Online Marketing

SECTION- B

II. Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe 4P's of Marketing
6. What are the Different Concepts of Marketing
7. What is Market Segmentation?
8. Describe Product Life Cycle.
9. What are the Factor Influencing Price Determination
10. What are the differences Between Personal selling and Direct Marketing?
11. Advantages and disadvantages Packaging and labelling
12. Types of Distribution channels

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Commerce	CM 30 G	2021-2022	II..B.Com(gen)
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SEMESTER-III

Guidelines to the paper setter

Marketing

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Consumer Markets and buyer Behaviour	Product Management	Pricing decision	Promotion and Distribution
5Marks	1	1	1	--	1
15Marks	2	1	2	1	2
Weightage	35	20	35	15	35

Commerce	CBL-501(U)	2021-2022	III B.Com(gen/comp)
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SEMESTER –V

SYLLABUS

Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications

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Commerce	CBL-501(U)	2021-2022	III B.Com(gen/ comp)
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SEMESTER –V

Model paper

Business Leadership

Time: 2 hrs

Max. Marks: 50

SECTION- A

I. Answer any FOUR of the following questions 4 x 5= 20M

1. Leadership
2. Trait
3. Power
4. Influence
5. Aditya Birla
6. Azim Premji

SECTION- B

II. Answer any THREE of the following questions 3 x 10 = 30M

7. Explain the qualities of Good leader
8. Explain Different types of leader ship Practices
9. Explain the leadership in Business Organizations
10. Explain the Profiles of Jemshedji Tata
11. Explain the different Styles of Leadership
12. Explain the Profiles of Narayana Murthy

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<i>Commerce</i>	<i>CBL-501(U) G/C C</i>	<i>2021-2022</i>	<i>III B.Com(gen/ comp)</i>
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SEMESTER –V

Business Leadership

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III
	Introduction	Decision making and Leadership	Special Topics
5 Marks questions	2	2	2
10 Marks questions	2	2	2
Weight age	30	30	30

Commerce	CCOA-502 G/C C	2021-2022	III B.Com(gen/comp)
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SEMESTER –V

SYLLABUS

Cost Accounting

Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method(including problems).

Unit-III: Labour and Overheads: Labour: Control of labour costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

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Commerce	CCOA-502G/C C	2021-2022	B.Com(gen/comp)
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SEMESTER –V

Model paper

Cost Accounting

TIME -3hrs

SECTION-A

Max. Marks: 70

I. Answer any TWO of the following:

2x5=10M

1. Define Cost Accounting? Explain its Advantages.
2. Explain about FIFO Method.
3. What are the essential features of a good wage system?
4. Explain about BEP Analysis.

SECTION-B

II. Answer any FOUR of the following:

4x15=60M

5. Distinguish between cost accounting and financial accounting

6. From the following particulars you are required to prepare a cost sheet for the year ending 31.12.2009. Rs.

Stock of finished goods 31-12-2008	72,800.
Stock of raw materials on 31-12-2008	33,280.
Purchase of raw materials	7,59,200.
Wages	5,16,880.
Sales	15,39,200.
Stock of finished goods on 31-12-2009	78,000.
Stock of Raw materials on 31-12-2009	35,360
Works overhead charges	1,29,220
Office overheads	70,161

The company is intending to send a quotation for a large plant. The estimated material cost is Rs. 52,000 and wages Rs. 31,200. The quotation is to make a profit of 20% on selling price. Show the amount of quotation price.

7. X Ltd has purchased and issued the material in the following order

Jan	1	Purchased	300 units @Rs.3/-per units
	4	purchased	600 <u>units@Rs.4/-per</u> units
	6	Issue	500 units
	10	Purchased	700 <u>units@Rs.4/</u> per units
	15	Issue	800 units
	20.	purchased	300 units @Rs.5/per units
	23.	issue	100 units

Ascertain the quantity of closing stock as on 31st January and state what will be its value (in each case) if issues are made under the First in first out method:

8. From the following information relating to a worker. Calculate which of the following methods of wage payment is beneficial to the worker:

- (a) Time rate
- (b) Piece rate
- (c) Halsey plan.
 - (I) Standard Time in a week 45 hrs
 - (ii) Standard weekly production 450 units.
 - (III) Actual time taken by the worker 40hrs.
 - (Iv) Piece rate Rs.2 per units
 - (v) Hourly rate Rs.25.

9. Product x is obtained after it is processed through three distinct process. The following cost information is available for the operations:

particulars	Total	I	II	III
Material	5,625	2,600	2,000	1,025
Direct wages	7,330	2,250	3,680	1,400
Production over heads	7,330	–	–	–

500 units at Rs.4per unit were introduced in process .production over head to be distributed at 100% on Direct wages

The actual output and normal loss of the respective processes are:

	Output unit	Normal loss on input	Value of scrap per unit
Process-I	450	10%	Rs.2
Process-II	340	20%	Rs.4
Process-III	270	25%	Rs.5

There is no stock or work-in-progress in any process.

Prepare process accounts.

10. From the following information pertaining to the two years, calculate.

(a)P/V ratio

(b) Amount of sales to earn profit of Rs40,000

(c) profit on sales Rs.1,20,000.

Years	Sales	Profit
1996	1,40,000	15,000
1997	1,60,000	20,000

11. You are required to calculate from the following data:

(a) Material price variance

(b) Material cost variance

(c) Material usage variance

Standard material cost to produce one tone of chemical “P” is

500 kg of material X @Rs.15 per kg.

750 kg of material Y @Rs.10 per kg.

1000 kg of material Z @Rs.12 per kg.

During the period 100 tons of Chemical P wear produced from the usage of

6000 kg of material X@Rs.14 per kg.

8000 kg material Y @Rs .12 per kg.

10,500 kg materialZ@Rs.15 per kg.

12. The Costing records of Gopi Engineering Company for job 777 reveals Materials Rs 6,015

Wages: Dept .X : 100 Hours @ Rs 4.50 per hour

 Dept .Y : 65 Hours @ Rs 3.00 per hour

 Dept .Z : 35 Hours @ Rs 7.50 per hour

Over head expenses for these three departments were estimated as follows.

Variable overheads :

 Dept .X : Rs 10,000 for 2,500 labour hours

 Dept .Y Rs 6,000 for 2,000 labour hours

 Dept .Z : Rs 4,000 for 500 labour hours

Fixed overheads: estimated at Rs 40,000 for 10,000 Normal Working Hours .you are required to calculate the cost of job No 777.

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Cost Accounting

SEMESTER –V

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Elements of Cost	Labour and Over heads	Methods of Costing	Costing Techniques
5 Marks questions	1	1	1	0	1
15 Marks questions	2(1T+1P)	1	1	2	2
Weight age	35	20	20	30	35

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SEMESTER –V

TAXATION
SYLLABUS

Unit-I: Introduction: Objectives - Principles of Taxation - Brief History - Basic Concepts; Capitaland Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.

Unit-II: Direct and Indirect Taxes – Service Tax – VAT – Central Sales Tax – Latest Developments.

Unit-III: Computation of income under different heads: Income from Salary; Income from HouseProperty; Deductions u/s 80C to 80U - Income from Capital Gains; Income from Other Sources(simples problems).

Unit-IV: Taxation System in India: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-V: Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income TaxAuthorities.

References:

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

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SEMESTER –V

TAXATION
Model Question Paper

Time: 3 Hrs

Max. Marks: 70

SECTION – A

I. Answer any TWO of the following

2X 5 = 10M

1. Explain the principle of Taxation
2. What is VAT
3. U/S 80c
4. Tax Evasion

SECTION – B

II. Answer any Four of the following

4 x15 =60M

5. Give 10 Examples of Incomes Exempted u/s 10.
6. What is Service tax ? Explain different taxable service
7. From the following particulars of sriram, a manger of a firm, compute his taxable income from salary for the A.Y 2017-18
 - a) Basic pay Rs 6000 P.M
 - b) Dearness allowance Rs 400 P.M
 - c) Own contribution to R.P.F Rs 3000 P.M
 - d)Employee's contribution to R.P.F Rs 3000 P.M
 - e) Intersted credited to R.P.F 13% P.A Rs 4680
 - f) House rent allowance Rs 7200P.M rent paid in Delhi Rs5000 P.M
 - g) Medical allowance Rs100 P.M
 - h) Entertainment allowance Rs. 300 P.M

8. Compute income from House property for the assessment year 2016-17

Municipal valuation 16,000 P A. Fair rent 1,80,000 P.A ,Standard rent 1,50,000 P.A , Rent received 1,72,000 P A Municipal taxes 10% Municipal taxes are borne by the owner. Fire insurance Rs 3000, Interest on money borrowed for construction of House property paid Rs .36, 000 The House is let-out throughout the previous year.

9. Mr. Prasad submits the following particulars about sale of assets during 2016-17.

<u>Particulars</u>	<u>Jewellery</u>	<u>Plot</u>	<u>Gold</u>
Sale Price	12, 00,000	50, 80,000	10,20,000
Expenses on sale	10,000	36,000	Nil
Cost of Acquisition	90,000	4, 20,000	1,30,000
Year of Acquisition	1989-90	1986-87	2003-04
CII	172	140	463

He has purchased a house for Rs.27, 00,000 on 1-3-2020.

Calculate the amount of taxable capital gain. CII for 2021-2022 is: 317

10 .Explain the Modes of Tax Recovery

11. Difference between Tax Planning and Tax Evasion

12. Mention the different Kinds of Incomes Specifically mentioned as Chargeable to tax under the head "Income from Other Sources

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SEMESTER –V

TAXATION
Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Direct and Indirect taxes	Computation of income under different heads	Taxation System in India	Tax Planning
5Marks	1	1	1	0	1
15Marks	1T	1T	3P+1T	1T	1T
Weight age	20	20	65	15	20

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SEMESTER –V

GOODS & SERVICE TAX FUNDAMENTALS

SYLLABUS

GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II: GST:Principles – Models of GST: Austrlian, Candian, Kelkar-Shah – BagchiPoddar -Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

Unit-III:Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12thApril, 2017.

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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

MODEL PAPER

TIME -3hrs

Max. Marks: 70

SECTION-A

I. Answer any TWO of the following

2x5=10M

1. What is GST?
2. Dual GST
3. Subsumed under GST
4. Central GST

SECTION-B

II. Answer any FOUR of the following

4x15=60M

5. What are the advantages of Goods and Services Tax
6. What is the Comprehensive Structure of GST in India?
7. Write about Australian Model of GST
8. Explain the Taxes and Duties outside the Purview of GST
9. What are the advantages of IGST?
10. Explain about interstate transactions under GST
11. What is Time supply of goods and services?
12. What is input tax credit and explain it with suitable examples.

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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Inrtoduction	GST:Principles	Taxes and Duties	Inter-State Goods and Services Tax	Time of Supply of Goods & Services
5Marks	1	1	1	0	1
15Marks	1	2	1	2	2
Weight age	20	35	20	30	35

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SEMESTER –V

SYLLABUS

Commercial Geography

Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth –Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation)Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites – Districtwise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers -Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

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SEMESTER –V

Model paper

Commercial Geography

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any Two of the following questions

2 x 5= 10M

1. Global warming
2. Non-food crops
3. Singareni Coal Mines
4. Krishna River

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

5. Explain the internal structure of the Earth
6. What are the measures to be taken to protect the Earth
7. Explain about different types of soils.
8. Explain forest conservation Act 1980.
9. Describe the need for protection of forests
10. Explain renewable and non renewable minerals
11. Explain the importance of interlinking of rivers
12. What are the problems facing by the farmers in India?

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SEMESTER –V

Commercial Geography

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	The Earth	India-Agriculture	India-Forestry	India-Minerals and Mining	India-Water resources-Rivers
5 Marks questions	1	1	0	1	1
15 Marks questions	2	2	2	1	1
Weight age	35	35	30	20	20

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SEMESTER –V

SYLLABUS

Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR – Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability -Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..

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SEMESTER –V

Model paper
Central Banking

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2 x 5= 10M

1. Evolution of Central Bank
2. RBI Act 1934
3. Statutory liquidity Ratio
4. Exchange Rate

SECTION- B

II. Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe the functions Central Bank.
6. Explain the differences between RBI and Commercial banks
7. State the Role of RBI in Economic Development
8. What are the various weapons of credit control available to RBI
9. What is Cash Reserve Ratio? Explain its importance
10. Bring out Clearly the Exchange Control Function of the RBI
11. Explain Basle Norms and Prudential Norms.
12. Explain the Checking of Money laundering and frauds.

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SEMESTER –V

Guidelines to the paper setter

Central Banking

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Central banking in India	Monetary and Credit policies	Inflation and price control by RBI	Supervision and Regulation
5Marks	1	1	1	1	0
15Marks	1	2	2	1	2
Weight age	20	35	35	20	30

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SEMESTER –V

SYLLABUS

Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit -General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit -Types- Cost of Credit - - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD SLBC- Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

Project Work: Rural Credit survey/Banking operations/Credit Appraisal

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SEMESTER –V
Model paper

Rural and Farm Credit

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions

2x 5= 10M

1. Rural Credit
2. Self Help Groups
3. Kisan Credit Card
4. Repayment Capacity

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

5. Describe the significance of Rural Credit
6. Explain Classification of Rural Credit
7. What are Institutional agencies for Financing Agricultural?
8. Explain advantages and disadvantages of Self-Help Groups
9. Explain the principles of Farm Credit
10. Write about NABARD
11. Explain the role of Regional Rural Banks in Farm Credit
12. What is the Analysis of 3C'S of Credit?

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SEMESTER –V

Guidelines to the paper setter

Rural and Farm Credit

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Rural Credit	Rural Credit Agencies	Farm Credit	Sources of Farm Credit	Farm Credit Analysis
5Marks	1	1	1	0	1
15Marks	2	2	1	2	1
Weight age	35	35	20	30	20

