

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

-2022

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 -2022

N.VasanathaRao ... Presiding

Members Present:

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

9).....

(Ms A.N.L Manohari)

Member

Lecturer in Commerce

AG & SG S Degree College of Arts & Science

Vuyyuru

10).....

(Smt.Y.Swarnalatha)

Member

Lecturer in Commerce

AG & SG S Degree College of Arts & Science

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11).....

(K.Kirankumar)

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 5th Semester as per the guidelines and instruction under CBCS prescribed by APSICHE from the Academic Year 2022-2023.
2. 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 from the Academic Year 2022-2023.
3. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 6th Semester as per the guidelines and instructions under CBCS prescribed by Krishna University from the Academic Year 2022-20223
4. To recommend the Blue print of V Semester of B.Com (General & Computers) for the Academic Year 2022-2023.
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 2nd Semester of **I B.Com., (general, computer & e-commerce)** for the Academic year 2022-2023. prescribed by APSCHE
2. Discussed and recommended that no changes are required in syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 4th Semester of **V B.Com., (general & computer)** for the Academic year 2022-2023.
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 6th Semester of **VB.Com., (general & computer)** for the Academic year 2022-2023.
4. It is resolved to continue the same blue prints of V Semester 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 2022-2023.

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 V.B.Com (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 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 End Examinations (SEE)

- 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 75 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

Programme Specific Outcomes (PSO)

PSO1. Getting the knowledge and the importance of accounting and auditing Standards for the reliability of financial statements.

PSO2 Interpret the legal and environmental aspects of business and Analyze quantitative data in order to take business decisions

PSO3. Empowering the student to understand the accounting practices and Procedures followed by different business entities.

PSO4. Promising the Practical skills for a bright career as accounting officers, computer professionals, audit assistants, businessmen, entrepreneurs, managers with required knowledge in computers.

PSO5. Knowledge of major theories and models in key areas which motivate them to pursue higher studies / face competitive exams like SSC,P.C,BANK,R.R.B/ professional courses like CA,CS, ICWA and other courses.

Program outcomes (Pos)

PO1. Critical Thinking: Knowledgeable in the core disciplines of Commerce, Economics and Business through a number of specializations and practical exposure enables them to face the challenges in the field of Commerce

PO2. Effective Communication: Demonstrate proficiency in communicating competently in groups and organizations in English and in one Indian language,

PO3. Effective Citizenship: Ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO4. Value- based development: Recognize values such as justice, trust, equity, fairness, kindness and, understand the moral Dimensions of your decisions, and accept responsibility for them.

PO5. Environment and Sustainability: Understand the issues of environmental contexts and Sustainable development.

PO6. Self-directed and Life-long Learning: promoting continuous development and improvement of the knowledge and skills needed for employment and personal fulfillment

SEMESTER – I

| Course Code | Title of the Course | Instructors Hours per week | Credits | Evaluation | | |
|-------------|--|----------------------------------|---------|--------------|-------|----------|
| | | | | CIA MARKS | SEE | |
| | | | | | MARKS | DURATION |
| COMT11B | Fundamentals of Accounting (Gen, CA & E-Com) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT12A | Business Organization and Management (Gen, CA & E-com) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT13 | Business Environment(Gen) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT14S | Insurance promotion (Gen, CA & E-Com) | 2 | 2 | 10 | 40 | 2Hrs |



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TITLE OF THE PAPER: Fundamentals of Accounting

Semester: I

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT11B | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | I.B.COM., (gen/computer/E-commerce) | | |

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.

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Introduction : Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Bookkeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems). | 15 |
| II | Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems). | 15 |
| III | Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems) | 15 |
| 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 Unfavorable Balance (including Problems). | 15 |
| V | Final Accounts: Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems). | 15 |

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. Seminar
4. Group Discussions on problems relating to topics covered by syllabus
5. Collection of proforma of bills and promissory notes
6. Examinations (Scheduled and surprise test)
7. Bridge Course for Non-commerce Students



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Model Question Paper

| | | | |
|----------|--------------------------|------------|---------|
| Commerce | I B.Com (Gen, CA &e-Com) | Semester-I | COMT11B |
|----------|--------------------------|------------|---------|

Fundamentals of Accounting

Max. Marks: 75

SECTION - A

Answer any FIVE 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 x 10 = 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.
- 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.
- 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

.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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TITLE OF THE PAPER: Business Organization and Management

Semester: I

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT12A | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | I.B.COM., (gen/computer/E-commerce) | | |

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.

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| 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. | 15 |
| II | Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietorship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company. | 15 |
| 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. | 15 |
| IV | Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs. Management - Levels of Management. | 15 |
| V | Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organization – Line and staff of Organization. | 15 |

Text book:

Business Organization and management – R.K.Sharma, Monika Aggarwal, Rahul Sharma.

Reference Books:

1. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
2. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
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 of teaching, 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, Student Seminars, Debates
- Quiz Programme
- Assignments Field studies (Individual/Group)



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Model Question Paper

| | | | |
|----------|--------------------------|------------|---------|
| Commerce | I B.Com (Gen, CA &e-Com) | Semester-I | COMT12A |
|----------|--------------------------|------------|---------|

Title of the Paper: Business Organisation and Management

Time: 3 Hours

Max. Marks:75M

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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TITLE OF THE PAPER: Business Environment

Semester: I

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT13 | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | I.B.COM., (gen) | | |

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.

Syllabus
Business Environment

| Unit | Learning Units | Lecture Hours |
|-------------|---|----------------------|
| I | Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment -Environmental Analysis- Purpose & Techniques. | 15 |
| 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 | 15 |
| III | Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI | 15 |
| IV | Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes. | 15 |
| V | Global Environment: Globalization – Meaning – Role of WTO – WTO Functions -IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalization | 15 |

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

Reference Books

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications

Co-curricular activities

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of business environment
- ◆ Seminar on Monetary policies of RBI
- ◆ Debate on social, political and legal environment
- ◆ Group Discussions on Global environment and its impact on business
- ◆ To learn about NITI Ayog and National Development Council
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- ◆ Reports on WTO, BRICS, SAARC



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Model Question Paper

| | | | |
|-----------------|----------------------|-------------------|---------------|
| Commerce | I B.Com (Gen) | Semester-I | COMT13 |
|-----------------|----------------------|-------------------|---------------|

Business Environment

Time: 3 Hours

Max Marks: 75M

Section A

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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TITLE OF THE PAPER: INSURANCE PROMOTION

Semester: I

| | | | |
|-------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Course Code | COMT14S | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 2 | CIA Marks | 10 |
| No. of Lecture Hours / Week | 2 | Semester End Exam Marks | 40 |
| Total Number of Lecture Hours | 30 | Total Marks | 50 |
| Year of Introduction: | Year of Offering: 2022- 23 | Year of Revision: ---- 2022-23 | Percentage of Revision: 0% |
| Class: | II.B.Com., (gen/comp/e-com) | | |

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.

Syllabus

INSURANCE PROMOTION

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions | 10 |
| II | Life Insurance plans. Health insurance plans. Products and features. Contents of documents- Sales Promotion methods - Finding prospective customers - Counselling - Helping customers in filing - Extending post-insurance service to customers | 10 |
| III | General Insurance - It's products (Motor, Marine, Machinery, Fire, Travel and Transportation) and features. Contents of documents. Dealing with customers - Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records. | 10 |

Reference books:

1. Principles of Insurance, Himalaya publishing House
2. Principles and Practice of Insurance,
3. Fundamentals of insurance,
4. Life and General Insurance Management,
5. Financial services, Tata McGraw hill
6. Insurance Principles and Practices, Sultan Chand & Son

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VUYYURU- 521 165

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

| | | | |
|----------|---------|-----------|------------------------------|
| Commerce | COMT14S | 2022-2023 | I.B.Com(Gen,Comp & e-com) |
|----------|---------|-----------|------------------------------|

SEMESTER –I

Model Paper

**INSURANCE PROMOTION
Skill Development Course**

Max. Time: 2 HOURS

SECTION – A

Max. Marks: 40

Answer any **TWO** of the following questions

2x5=10M

1. Define Insurance?
2. Explain about IRDA
3. What are the advantages of Health Insurance?
4. What is marine Insurance

SECTION – B

Answer any **THREE** of the following questions

3x10=30M

9. Explain different types of Insurance?
10. What are the differences between General insurance and life insurance?
11. What are the differences between Endowment policies and Term policies?
12. Explain post insurance services to customer.
13. What are the features of General insurance?
14. Explain different types of General insurance.

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

| | | | |
|----------|---------|-----------|-------------------------|
| Commerce | COMT14S | 2022-2023 | I.B.Com(Gen/Comp&E-Com) |
|----------|---------|-----------|-------------------------|

SEMESTER –I

Guidelines to the paper setter

**INSURANCE PROMOTION
Skill Development Course**

| Marks | UNIT-I | UNIT-II | UNIT-III |
|------------------|----------------------------------|-----------------------------|--------------------------|
| | Introduction of Insurance | Life Insurance plans | General Insurance |
| 5Marks | 2 | 1 | 1 |
| 10Marks | 2 | 2 | 2 |
| Weightage | 30 | 25 | 25 |

SEMESTER – III

| Course Code | Title of the Course | Instruction Hours per week | Credits | Evaluation | | |
|-------------|---------------------------------------|----------------------------|---------|------------|-------|----------|
| | | | | CIA MARKS | SEE | |
| | | | | | MARKS | DURATION |
| COMT37 | Advanced Accounting (Gen & CA, e-com) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT38 | Business Laws (Gen & CA, e-com) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT32 | Business Statistics (Gen & CA, e-com) | 5 | 4 | 25 | 75 | 3 Hrs. |
| COMT39 | Goods and Service Tax (Gen) | 5 | 4 | 25 | 75 | 3Hrs. |
| COMT31S | Online Business (Gen & CA, e-com) | 2 | 2 | 10 | 40 | 2Hrs |



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TITLE OF THE PAPER: Advanced Accounting

Semester: III

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT37 | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | II.B.COM., (gen/computer/e-commerce) | | |

Course Prerequisites (if any): Intermediate level

Course Description:

Course Objectives:

1. Learn the criteria for identifying Revenue Expenditure and distinguishing from Capital Expenditure and understand the linkage of such distinction with the preparation of Final Accounts.
2. Understand the special features of Instalment system and also analyses the distinction between the Hire Purchase System and Instalment System.
3. Understand the features of Partnership firm and the need for valuation of goodwill as well as revaluation of Assets and Liabilities.

Course Outcomes: At the end of this course, students should be able to:

CO1: Student will be able to understand different situations to calculate interest on various installments and understand need for re-possession and the procedure in case of default.-PO5

CO2- Student will be able to understand Profit & Non-profit concern and to ascertain the surplus/deficit relating to various non-trading concerns –PO6

CO3-Student will get the knowledge of partnership business, its accounts and modes of settlement in case of partnership restructuring.- PO7

CO4- Student will acquire the capacity to settle the accounts in case of dissolution by realization of various assets.-PO5

CO5- Student will obtain the knowledge of branch accounting procedure and the process of conversion of foreign branch transactions into Indian currency.-PO7

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Accounting for Non Profit Organizations: 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). | 15 |
| 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)- Conversion of Single entry to Double entry system (Simple Problems). | 15 |
| 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). | 15 |
| IV | Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems). | 15 |
| 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). | 15 |

Textbook:

1. S.P JAIN AND K.L NARANG, ADVANCED ACCOUNTANCY, KALYANI PUBLISHERS

Recommended Reference book:

1. SN Maheswari & SK Maheswari, Financial Accounting, Vikas Publications.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. S.N. Maheshwari & V.L. Maheshwari, Advanced Accountancy (Vol-II), Vikas publishers.
4. S.P. Jain & K.L. Narang, Accountancy–III, Kalyani Publishers.

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

- Quiz Programs
- 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



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Model Question Paper Advanced Accounting

| | | | |
|----------|----------------------------|--------------|--------|
| Commerce | II B.Com (Gen, CA & e-Com) | Semester-III | COMT37 |
|----------|----------------------------|--------------|--------|

Max.:75 Marks

Min. Pass: 30 Marks

Section - A

Answer any Five of the following

5 x 5 = 25 Marks

1. Explain Donations. (CO1, L1)
2. Write about Legacies. (CO1, L1)
3. Briefly explain about Accounting from Incomplete Records. (CO2, L1)
4. What is meant by Repossession of Goods? (CO3, L1)
5. Define Installment Purchase System. (CO3, L1)
6. What are Fixed and Fluctuating Capital Methods. (CO4, L1)
7. Explain the Goodwill treatment in case of Admission of a new partner. (CO4, L1)
8. What is Insolvency of partner. (CO5, L1)

Section - B

Answer the following questions

(5 x 10 = 50 Marks)

Unit I

9. (a) What are the differences between Receipts and Payments Account and Income and Expenditure Account? (CO1, L2)

(Or)

(b) The following is the Receipts and Payments account of a Hospital for the year ended 31st December, 2015, prepare Income and Expenditure account and a Balance sheet as at the date: (CO1, L3)

Receipts and Payments Account for the year ended 31st December 2015

| Receipts | Amount | Payments | Amount |
|--------------------------------|---------------|-----------------------------|---------------|
| To Cash in hand | 3,565 | By Medicines | 15,295 |
| To Subscriptions | 23,998 | By Doctors honorarium | 4,500 |
| To Donations | 7,250 | By Salaries | 13,750 |
| To Interest on investments @7% | 3,500 | By Petty expenses | 230 |
| To Proceeds from charity | 5,225 | By Equipment | 7,500 |
| | | By Expenses on charity show | 375 |
| | | By Cash in hand | 1,888 |
| | 43,538 | | 43,538 |

Additional information:

| | 1.1.2015 | 31.12.2015 |
|---------------------------------------|----------|------------|
| a. Subscriptions due | 120 | 140 |
| b. Subscriptions received in advance | 32 | 55 |
| c. Stock of medicines | 4,405 | 4,870 |
| d. Estimated value of equipment | 10,600 | 15,800 |
| e. Buildings (Cost less depreciation) | 20,000 | 19,000 |

Unit II

10. (a) What is Single Entry System? What are the features of Single Entry System? (CO1, L1)
(Or)
(b) From the following details, prepare Trading, Profit and Loss Account and Balance Sheet.

| Particulars | On 31.3.2019 | On 31.3.2020 |
|-------------|--------------|--------------|
| Stock | 25,000 | 12,500 |
| Debtors | 62,500 | 87,500 |
| Cash | 6,250 | 10,000 |
| Furniture | 2,500 | 2,500 |
| Creditors | 37,500 | 43,750 |

Bad debts Rs.1,250; Discount received Rs.3,750; Discount allowed Rs.2,500; Sundry expenses Rs.7,500; Payments to creditors Rs.1,12,500; Received from Debtors Rs.1,33,750; Drawings Rs.10,000; Sales returns Rs.3,750; Purchases returns Rs.1,250. Charge depreciation on furniture @ 5% p.a. (CO2, L3)

Unit III

11. (a) What is Hire Purchase System? Explain the features of Hire Purchase System. (CO3, L1)
(Or)
(b) The Madras Transport Company purchased motor car from the Bombay Motor Co. on hire purchase agreement on 1st January 2013, paying cash Rs.10,000 as down payment and agreeing to pay further three instalments of Rs.10,000 each on 31st December each year. The cash price of the car is Rs.37,250 and the Bombay Motor Company charges interest as depreciation on the reducing instalment system. Prepare necessary accounts in the books of Madras Transport Company. (CO3, L2)

Unit IV

12. (a) What is a Partnership Deed? What are the contents in Partnership Deed? (CO4, L1)
(Or)
(b) The following is the Balance Sheet of Harshitha and Sindhu who had been sharing profit and losses in the ratio of 3:2. (CO4, L3)

| Liabilities | Amount | Assets | Amount |
|------------------|-----------------|-----------|-----------------|
| Creditors | 20,000 | Cash | 3,000 |
| General Reserve | 15,000 | Bank | 7,000 |
| Bills Payable | 5,000 | Debtors | 10,000 |
| Capital Accounts | | Furniture | 20,000 |
| Harshitha | 40,000 | Machinery | 25,000 |
| Sindhu | 20,000 | Buildings | 35,000 |
| | 1,00,000 | | 1,00,000 |

They agreed to take Sravani as a partner on the following conditions:

- Sravani pay Rs.10,000 as her capital for 1/4th share in the future profits.
- Provision for doubtful debts to be created on debtors 10%.
- Depreciation on furniture 5%, on machinery 10%.
- Increase value of building by 20%.
- Goodwill to be valued Rs.75,000.

Prepare necessary ledger accounts and balance sheet after entry of new partner.

Unit V

13. (a) Briefly explain the rule in **Garner v/s Murray** case. (CO5, L2)

(Or)

(b) The following is the Balance Sheet of P Q and R on 31st December 2020, the partners sharing profits in the ratio of 5 : 3 : 2. (CO5, L4)

| Balance Sheet of P,Q & R as at 31st December 2005 | | | | |
|--|-----------------|--------------------|--------|-----------------|
| Liabilities | Rs. | Assets | | Rs. |
| Creditors | 30,000 | Cash at Bank | | 6,000 |
| Bills Payable | 7,000 | Sundry Debtors | 20,000 | |
| Loan from P | 30,000 | Less Provision for | | |
| General Reserve | 15,000 | doubtful debts | 1,000 | 19,000 |
| Capital Accounts: | | Stock | | 30,000 |
| P | 30,000 | Investments | | 10,000 |
| Q | 25,000 | Fixtures | | 2,000 |
| R | 15,000 | Plant | | 35,000 |
| | | Freehold Property | | 50,000 |
| | 1,52,000 | | | 1,52,000 |

The Partnership was dissolved, and the assets realised the following amounts:

Stock and investments realised 10 percent less than the book values. Debtors realised Rs.17,500 and Plant Rs.30,000. Freehold property was sold for Rs.85, 000. Fixtures were taken over by P at an agreed value of Rs.1, 200. Creditors were paid off at a discount of 5 percent. Q agreed to pay the bills payable. Expenses of realisation amounted to Rs.1, 000.

Pass Journal entries to give effect to the above and show the necessary ledger accounts.



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TITLE OF THE PAPER: Business Law

Semester: III

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT38 | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | II.B.COM., (gen/computer/e-commerce) | | |

Prerequisites: The students opting for this course should have some basic knowledge of law relating to the economic laws. The student is expected to adopt business customs and traditions with the existing laws and the amendments.

Course Objectives:

1. The objective of this course is to acquaint the students with basic laws to be followed at the time of undertaking the business activities
2. The objective of this course is to acquaint the students with different forms of business organisations in the business field and the law relating to their incorporation and operations.
3. The objective of this course is to acquaint the students with the technical implications with reference to parties and technicalities with reference to any contracts to be followed at the time of undertaking the business activities

Course Outcomes : At the end of this course, students should be able to:

CO1 : Impacts the students in acquiring the basic knowledge regarding contracts in business (PO 7)

CO2 : Students acquires knowledge in the role of parties to the contract and impact of it to "QUID-PRO-QUO" for the enforceability of the contract (PO 5)

CO3 : Students will have clarity on competency of persons, modes of discharge of contract, analysing and approaching to remedies in times of breach of contract. (PO7)

CO4 : Students get knowledge in law and procedure relating to sale of goods in Indian context. (PO 6)

CO5 : Students get knowledge in new dimensions in business Organisation to overcome constrains with reference to liability, capital and management of business. (PO7)

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Indian Contract Act – 1872 Meaning and Definition Agreement and contract, Classification of Contracts – Valid, Void and Voidable Contracts, Essential elements of Valid Contracts | 10 |
| II | Offer and Acceptance Definition of Valid Offer, Acceptance, Consideration, Essential elements of a Valid offer, Essentials of valid Acceptance, Legal rules for lawful Consideration, No consideration, no contract – exceptions. | 15 |
| III | Capacity of the Parties and Contingent Contract Rules regarding to Minor Contracts, Rules relating to Contingent Contracts, Rules relating to Quasi Contracts, Different modes of Discharge of Contracts, Rules relating to remedies of Breach of contract. | 15 |
| IV | Sale of Goods Act – 1930 Contract of Sale meaning and Definition, Types of Goods, Sale and Agreement to Sell, Implied conditions and warranties, Rights of Unpaid Seller, Sale of goods by non-owners. | 20 |
| V | Limited Liability Partnership Act, 2008 Meaning and Features of LLP, Partner- Designated partner- Maximum and Minimum number of partners- Qualification of partners, Procedure to incorporate a LLP, difference between Company, Limited Liability Partnership and Partnership. | 15 |

Textbook:

Author: K C Garg ,Vk Sareen,Mukesh Sharma RC Chawala. Book Title : Business Law. Publishing company: Kalyani publishers,

Recommended Reference book:

Author: 1. N. D. Kapoor, Book Title : Mercantile Law, Publishing company: Sultan Chand
2. SN Maheswari, SK Maheswari Business Laws, Himalaya Publications House Mumbai,

Course Delivery method : Face-to-face

Course has focus on :

Foundation / Entrepreneurship

Co-curricular Activities:

1. Power point presentations
2. Role play
3. Seminar
4. Quiz
5. Field trips



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TITLE OF THE PAPER: Business Law

Model Question Paper

| | | | |
|----------|---------------------------|--------------|--------|
| Commerce | II B.Com (Gen, CA &e-Com) | Semester-III | COMT38 |
|----------|---------------------------|--------------|--------|

Max.: 75 Marks

Min. Pass: 30 Marks

Max. Time: 3 Hours

Section-A

Answer any Five of the following

(5 x 5M = 25Marks)

1. Distinguish void and voidable contracts. (CO 1, L2)
2. What is notation? (CO3, L1)
3. Features of valid acceptance. (CO2, L2)
4. Can minor be a party to a contract? Discuss. (CO3, L4)
5. Quasi contracts. (CO3, L2)
6. Differences between sale and agreement to sell. (CO4, L4)
7. Who is unpaid seller? What are his rights? (CO4, L1)
8. Designated partner. (CO5, L2)

Section-B

Answer the following questions

(5 x 10M = 50Marks)

Unit-I

9. (a) "All agreements are not contracts, but all contracts are agreements". Discuss. (CO1, L2)
(OR)
(b) Discuss in detail the kinds of contracts. (CO1, L2)

Unit-II

10. (a) Discuss in details the essentials of a valid acceptance. (CO2, L2)
(OR)
(b) "No consideration, no contracts". Discuss the statement with exceptions. (CO2, L2)

Unit-III

11. (a) What are quasi contracts? Explain the quasi contracts under Indian contract Act. (CO3, L1)
(OR)
(b) What are the remedies for breach of contract? (CO3, L2)

Unit-IV

12. (a) Define a 'condition' and a 'warranty'. Explain the implied conditions and warranties. (CO4, L1)
(OR)
(b) State the rules relating to the passing right of property from seller to buyer in a contract for sale of goods. (CO4, L1)

Unit-V

13. (a) What is the procedure to incorporate a limited liability partnership? (CO5, L1)
(OR)
(b) Distinguish between partnership and limited liability partnership. (CO5, L4)



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TITLE OF THE PAPER: Business Statistics

Semester: III

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT32 | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | II.B.COM., (gen/computer/e-commerce) | | |

Course Prerequisites (if any): Intermediate level

After completing this programme the students will be able to –

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

2. Students will be able to understand basic theoretical and applied principles of statistics.

3. Students will gain proficiency in using statistical for data analysis.

CO-1 Students will be able to understand the basic knowledge and characteristics of business statistics. PO5, PO7

CO-2 Determine the value of the mean, the median, and the mode of ungrouped data. PO5, PO7

CO-3 Explains the disparity of data from one another delivering a precise view of the distribution of data. PO5, PO7

CO-4 Design, Evaluate and apply regression analysis. PO5, PO7

CO-5 Students will be able to understand interpret indexes to identify trends in a data set. And what the trend, seasonality, cyclical irregularity in time series. PO5, PO7

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Introduction to Statistics: Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation | 12 |
| II | Measures of Central Tendency: Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode | 18 |
| III | 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 | 15 |
| IV | 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 | 15 |
| V | 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. | 15 |

Text Book

- 1) Business Statistics –S.Chand

Reference Books:

- 1) Business Statistics – S. L Agarwal , S. L Bhrdwaj, K. Raghuveer – Kalyani publishers
- 2) Business Statistics And Operations Research – Dr. S.P .Gupta, P.K. Gupta, Dr.Manmohan – S. Chand

Suggested Co-Curricular Activities:

1. Power point presentations
2. Role play
3. Seminar
4. Problem Solving Exercises

Quiz using Google forms



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MODEL QUESTION PAPER

| | | | |
|----------|---------------------------|--------------|--------|
| Commerce | II B.Com (Gen, CA& e-com) | Semester-III | COMT32 |
|----------|---------------------------|--------------|--------|

Business Statistics

Time: 3Hrs

Max.Marks:75

Section – A

Answer any **FIVE** of the following

5 x 5 = 25 Marks

1. Mention four important functions of statistics. **CO1,L1**
2. What are different kinds of classifications? **CO1,L1**
3. What are different types of averages? **CO2,L1**
4. Define standard deviation and its coefficient. **CO3,L1**
5. Explain different types of correlation. **CO4,L2**
6. State seasonal variations and explain any three uses? **CO5,L3**
7. What are the different types of price index numbers? **CO5,L1**
8. What are the methods of construction of index numbers? **CO5,L1**

Section – B

Answer **All** the questions

5 x 10 = 50 Marks

9. (a) Contrast between primary and secondary data. **CO1,L2**
OR
(b) What is a questionnaire? Discuss the precautions to be taken while preparing a questionnaire. **CO1,L1**
10. (a) What is an average? What are characteristics of a good average? **CO2, L1**
OR
(b) Calculate a Mean and Mode from the data given below: **CO2,L3**

| | | | | | | | | |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Wages | 10 – 15 | 15 – 20 | 20 – 25 | 25 – 30 | 30 – 35 | 35 – 40 | 40 – 45 | 45 – 50 |
| No. of Workers | 22 | 45 | 67 | 73 | 85 | 90 | 64 | 55 |

11. (a) What are the objects or uses of Dispersion? **CO3,L1**
OR
(b) Compute, S.D and Co – efficient of variation for given data **CO3,L3**

| | | | | | |
|---|--------|---------|---------|---------|---------|
| x | 0 – 10 | 10 – 20 | 20 – 30 | 30 – 40 | 40 – 50 |
| f | 5 | 15 | 30 | 65 | 80 |

12. (a) Distinguish between correlation and regression analysis. **CO4,L4**
OR

(b) The following are the ranks assigned by 2 judges A & B to 12 contestants in cooking competition. Find out what agreement the judges had in judgment. **CO4, L4**

| S. No | A | B | C | D | E | F | G | H | I | J | K | L |
|-------|---|---|---|----|---|----|---|---|----|---|---|----|
| A | 1 | 9 | 2 | 10 | 3 | 11 | 8 | 4 | 12 | 9 | 5 | 6 |
| B | 2 | 9 | 1 | 7 | 4 | 10 | 8 | 3 | 12 | 6 | 5 | 11 |

13. (a) What do you mean by an index numbers? Explain its uses and limitations. **CO5,L1**
OR

(b) Following are the data of production of computers in a factory. Fit a straight line trend. **CO5, L4**

| Year | 2000 | 2001 | 2002 | 2003 | 2004 |
|-----------------------|------|------|------|------|------|
| Production (in Lakhs) | 4 | 6 | 9 | 10 | 11 |



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TITLE OF THE PAPER: Goods and Service Taxes

Semester: III

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | COMT39 | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 25 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 75 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | II.B.COM., (gen) | | |

Course Prerequisites: The students opting for this Course should have some basic knowledge of Indian taxation structure.

Course Objectives:

1. To enable the students to learn the concepts of indirect tax and GST from the pre-GST period to Post – GST period.
2. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
3. To help the students to understand the compliance related to documentation on under the indirect tax regime.

Course Outcomes: At the end of this course, students should be able to:

CO1: Acquaint the students with basic principles of goods and service tax. **PO5,PO7**

CO2: Impart knowledge on various kinds of GST and GST rates. **PO7**

CO3: Comprehend the knowledge about tax invoice and composition levy scheme. **PO5,PO7**

CO4: Familiarize the students about value of supply and GST registration procedure. **PO5**

CO5: Familiarize the students with regard to GST Returns. **PO5**

Syllabus

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration. | 15 |
| II | GST Principles – Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services - Procedure for levy and collection of tax - refund of tax. | 15 |
| III | Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply –Mixed Supply. | 15 |
| IV | Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Persons liable for registration - Persons not liable for registration - Procedure for registration. | 15 |
| V | GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST. | 15 |

Textbook:

Dr. Ravi M. N, BhanuPrakash B.E, Dr.SumanSheety N, Business Taxation (GST and Customs Duty), Professional Books Publisher.

Recommended Reference book:

1. R.G. Saha, V. NageswaraRao, Kona NarayanaRao, P. Vnitha, DVVS Gupta, V. Siva RamaKrishna, B. Simhadri Naidu, Goods and Services Tax - 1, Himalaya Publishing House.
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes),MarghamPublications.
3. Dr. Ravi M.N, Theory & Practice of GST, BPBPublications.



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TITLE OF THE PAPER: Goods and Service Taxes

| | | | |
|----------|----------------|--------------|--------|
| Commerce | II B.Com (Gen) | Semester-III | COMT39 |
|----------|----------------|--------------|--------|

MODEL PAPER GOODS AND SERVICE TAXES

Course Code: COMT39
Semesters: III
Time 3hrs

II B. Com (General)

Max. Marks 75

Section – A

Answer any FIVE of the following:

5 X 5 = 25M

1. What is meant by GST Council? (CO1) L1
2. What are the various types of GST? (CO1) L2
3. What is meant by Dual GST? (CO2) L1
4. What are the various Taxes exempted from GST. (CO2) L1
5. Write about Reverse Charge Mechanism. (CO3) L2
6. What is meant by Input Tax Credit? (CO4) L1
7. Explain about Time of supply of Goods and Services. (CO4) L2
8. Write about regular monthly return filing. (CO5) L2

Section – B

Answer the following:

10 X 5 = 50M

9. a. Write about various taxes subsumed under GST. (CO1) L2
(or)
b. What is meant by GST? Explain about its merits and demerits. (CO1) L2
10. a. Explain about principles of GST. (CO2) L1
(or)
b. Explain in detail the procedure for levy and collection of tax. (CO2) L1
11. a. Write about Composition levy scheme under GST. (CO3) L1
(or)
b. Write about concepts of Composite supply and Mixed supply. (CO3) L1
12. a. Write about persons liable for registration under GST. (CO4) L1
(or)
b. Discuss the procedure for registration under GST. (CO4) L1
13. a. Write about various kinds of GST returns. (CO5) L2
(or)
b. How to maintain records under GST? (CO5) L2



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TITLE OF THE PAPER: ONLINE BUSINESS Semester: III

| | | | |
|-------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Course Code | COMT31S | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 2 | CIA Marks | 10 |
| No. of Lecture Hours / Week | 2 | Semester End Exam Marks | 40 |
| Total Number of Lecture Hours | 30 | Total Marks | 50 |
| Year of Introduction: | Year of Offering: 2022- 23 | Year of Revision: ---- 2022-23 | Percentage of Revision: 0% |
| Class: | II.BCom., (gen/comp/e-com) | | |

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.

Syllabus
ONLINE BUSINESS

| Unit | Learning Units | Lecture Hours |
|-------------|---|----------------------|
| I | Introduction to Online-Business-Definition-Characteristics-Advantages of Online Business-Challenges- Differences between off-line business, e-commerce and Online Business. | 10 |
| II | Online-business Strategies-Strategic Planning Process-Procurement -Logistics & Supply Chain Management- Customer Relationship management. | 10 |
| III | Designing Online Business Website – Policies - Security & Legal Issues - Online Advertisements - Payment Gateways - Case Study | 10 |

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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TITLE OF THE PAPER: ONLINE BUSINESS

| | | | |
|----------|---------------------------|--------------|---------|
| Commerce | II B.Com (Gen, CA &e-Com) | Semester-III | COMT31S |
|----------|---------------------------|--------------|---------|

MODEL PAPER

DURATION: 2 HOURS

Max marks : 40

SECTION – A

Answer any TWO of the following

2x5=10M

1. Define Online Business
2. Online Business strategies
3. Supply Chain Management
4. Legal issues of Online Business

SECTION – B

Answer any THREE of the following

3x10=30M

5. Explain the Advantages of Online Business?
6. What are the differences between Offline and Online Business?
7. Explain about Online Business Strategic planning process
8. Describe Online Business Strategic Planning process
9. How do you Design Online Business Website
10. Describe the Polices of Online Business



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TITLE OF THE PAPER: ONLINE BUSINESS

Semester: III

Guidelines to the paper setter

| Marks | UNIT-I | UNIT-II | UNIT-III |
|-----------|------------------------------------|-------------------------------|--|
| | Introduction Online business | Online business Strategies | Designing Online Business Website |
| 5Marks | 1 | 2 | 1 |
| 10Marks | 2 | 2 | 2 |
| Weightage | 25 | 30 | 25 |

SEMESTER- V / VI

| Course Code | Title of the Course | Instruction Hours per week | Credits | Evaluation | | |
|---------------|--|----------------------------|---------|------------|-----------|--------|
| | | | | CIA MARKS | SEE | |
| | | MARKS | | | DURATIO N | |
| CACA-501 G/C | Advanced Corporate Accounting(G&CA) | 5 | 4 | 30 | 70 | 3 Hrs. |
| CSSA-502 G/C | Software Solutions to Accounting(G&CA) | 5 | 4 | 30 | 70 | 3 Hrs. |
| CAMP-503 G/C | Advertising and Media Planning(G&CA) | 5 | 4 | 30 | 70 | 3 Hrs. |
| CSPP -504 G/C | Sales Promotion and Practice(G&CA) | 5 | 4 | 30 | 70 | 3 Hrs. |
| CDM -505 G | Digital Marketing | 5 | 4 | 30 | 70 | 3 Hrs. |
| CSM -506 G | Service Marketing | 5 | 4 | 30 | 70 | 3 Hrs. |



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TITLE OF THE PAPER: Advanced Corporate Accounting

Semester: V / VI

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | CACA-501 G/C | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 30 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen/computer/e-commerce) | | |

- CO1:** The students are able to calculate purchase consideration and different methods of determining purchase consideration and its accounting treatment. (PO1) (PSO1)
- CO2:** students will acquire the knowledge on provisions for amalgamation of company as per accounting standard 14 and its treatment.(PO4) (PSO1)
- CO3:** The students will get the knowledge on forms of internal reconstruction and alteration and reduction of share capital and its accounting treatment.(PO4) (PSO1)
- CO4:**The students will be able to prepare consolidated financial statements and calculate minority interest and its accounting treatment.(PO4) (PSO1)
- CO5:** students will be able to prepare liquidators final statement of accounts at the time of winding up of a company. and are able to calculate liquidators remuneration and acquire the capacity for preparation of statement of affairs and deficiency account and its accounting treatment.(PO8) (PSO1)

Learning Objective:

1. This course will enable the students to combine practice and theoretical knowledge of financial accounting.
2. The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
3. The course will provide decision making skills to the students in the financial analysis context,
4. The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.



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Syllabus ADVANCED CORPORATE ACCOUNTING

Paper code: CACA-501 G/C

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Purchase of Business Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment. | 15 |
| II | Amalgamation of Companies Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment. | 15 |
| III | Internal Reconstruction of Companies Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment. | 15 |
| IV | Accounts of Holding Companies Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment. | 15 |
| V | Liquidation Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment | 15 |

References:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material



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TITLE OF THE PAPER: Advanced Corporate Accounting

| | | | | |
|----------|------------------|-----------------|-----------|---------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CACA -501 G/C |
|----------|------------------|-----------------|-----------|---------------|

MODAL PAPER

Time: 3Hrs

Max Marls: 70

Section –A

Answer any TWO of the following

2x5=10M

1. Define Purchase consideration (CO1)
2. What is Amalgamation? (CO2)
3. What is internal reconstruction (CO3)
4. How do calculate Minority interest (CO4)

Section –B

Answer any FOUR of the following

4x15=60M

5. Explain the methods for determining the purchase consideration (CO1)
6. Explain the provisions for amalgamation of companies(CO2)
7. The following is the Balance Sheet of Moon Company Ltd on 31-3-2018. (CO2)

| Liabilities | Rs. | Assets | Rs. |
|--|----------|------------------------|----------|
| Capital | | Land and buildings | 1,20,000 |
| 20,000 shares of Rs.10 each | 2,00,000 | Plant & machinery | 1,50,000 |
| 5% debentures | 1,00,000 | Work in progress | 30,000 |
| Creditors | 30,000 | Stock | 60,000 |
| Reserve fund | 25,000 | Furniture and fittings | 2,500 |
| Dividend equalization fund | 20,000 | Debtors | 25,000 |
| Profit & loss appropriation account | 5,100 | Cash at bank | 12,500 |
| Provision for depreciation on land and buildings | 20,000 | Cash in hand | 100 |
| | 4,00,100 | | 4,00,100 |

The company is amalgamated in the nature of purchase of sun company Ltd. On the above data the consideration for amalgamation the company is taking over the debentures trade liability and a payment of Rs.7 in cash and one share of the face value of Rs.5 in sun company Ltd. (market value Rs.8 per share in exchange for one share in moon company Ltd the cost of liquidation Rs.500 is to be met by the purchasing company you are required to pass journal entries in the books of both the companies and show purchase consideration is arrived at.

8. Following is the Balance sheet of X ltd as on 31-03-2019

(CO3)

| Liabilities | Amount(RS) | Assets | Amount(RS) |
|---|------------|--------------------------------|------------|
| 5000 Equity shares of Rs 100 each | 5,00,000 | Goodwill | 60,000 |
| 3000 8% preferences shares of Rs 100 each | 3,00,000 | Land & Buildings | 2,50,000 |
| 6% Debentures | 1,50,000 | Plant & Machinery | 1,00,000 |
| Sundry creditors | 1,95,000 | Patents | 60,000 |
| | | Stock | 90,000 |
| | | Debtors | 2,40,000 |
| | | Cash in hand | 5,000 |
| | | Preliminary expenses | 25,000 |
| | | Discount on issue of debenture | 15,000 |
| | | Profit & Loss a/c | 3,00,000 |
| Totals | 11,45,000 | | 11,45,000 |

The following scheme of Reconstruction was duly approved

- i) Equity share are to be reduced to an equal number of fully paid shares of Rs 50 each
- ii) 8% Preference share are to be reduced by 40% and the rate of dividend increased to 9%
- iii) Value of Land & Buildings to be increased by 20%
- iv) Debentures are to be reduced by 20%
- v) All nominal and fictitious assets are to be eliminated and the balance used to write off patents
- vi) Further equity shares are to be issued for Rs 1,00,000 for each

9. Explain the legal requirements for consolidation(CO4)

10. H Ltd acquired all the share of S ltd on 1-1-2020 and liabilities and assets of the two companies on

31-03-2020 were as follows

(CO4)

| | H Ltd | S Ltd |
|---------------------------------|-----------|-----------|
| I Equity and Liabilities | | |
| 1) Shareholders funds | | |
| a) Share capital: | 8,00,000 | 3,00,000 |
| shares of Rs 10 each | | |
| b) Reserves and Surplus: | | |
| i) Reserve on 1-4-2014 | 2,10,000 | 40,000 |
| ii) Surplus a/c | 50,000 | 30,000 |
| 2) Current Liabilities | | |
| i) Creditors | 3,50,000 | 1,60,000 |
| ii) Bills Payable | 40,000 | 20,000 |
| | 14,50,000 | 5,50,000 |
| II Assets | | |
| 1) Non – Current Assets | | |
| a) Fixed Assets | | |
| i) Land & Buildings | 4,00,000 | 2,70,000 |
| ii) Plant & Machinery | 2,00,000 | 1,00,000 |
| iii) Furniture & Fixtures | 50,000 | 20,000 |
| b) Investment in share of S Ltd | 5,00,000 | |
| 2) Current Assets | | |
| a) Stock | 1,50,000 | 80,000 |
| b) Sundry Debtors | 1,00,000 | 60,000 |
| c) Bank Balance | 50,000 | 20,000 |
| | 14,50,000 | 14,50,000 |

The surplus account of s Ltd had a credit balance of Rs 6000 on 1-04-2014. Prepare a consolidated Balance sheet as on 31-03-2015.

11. Explain the modes of winding of a company (CO5)

12. A company went into liquidation on 31-03-2019 the following is the balance sheet: (CO5)

| Liabilities | Rs. | Assets | Rs. |
|---------------------------------|----------|--------------|----------|
| <u>Paid up capital</u> | | Good will | 60,000 |
| 20,000 shares of Rs.10 | 2,00,000 | Building | 50,000 |
| <u>Sundry creditors:</u> | | Machinery | 60,000 |
| Preferential | 25,000 | Stock | 55,000 |
| Partly secured | 55,000 | Debtors | 62,000 |
| Unsecured | 1,00,400 | Cash | 1,500 |
| Bank over draft | 10,000 | Cash at bank | 400 |
| (unsecured) | | P&L account | 1,01,500 |
| | 3,90,400 | | 3,90,400 |

The liquidator realized the assets as follows:

Building which was used in the first instance to pay partly secured creditors Rs.41,250.
Machinery Rs.30,000: sundry debtors Rs.35,750: stock Rs.40,000

The expenses of liquidation amounted to Rs.1,000 and the liquidators remuneration was agreed at 2% on the amount realized and 2% on amount paid to unsecured creditors.

Prepare the liquidators final statement of accounts.

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| | | | | |
|-----------------|-------------------------|------------------------|------------------|----------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CACA -501 G/C |
|-----------------|-------------------------|------------------------|------------------|----------------------|

Advanced Corporate Accounting

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|---------------------------|-----------------------------|----------------------------------|---|--------------------------------------|--------------------|
| | Purchase of Business | Amalgamation of Companies | Internal Reconstruction of Companies | Accounts of Holding Companies | Liquidation |
| 5 Marks questions | 1 | 1 | 1 | 1 | - |
| 15 Marks questions | 1(T) | 1(T) +1(P) | 1(P) | 1(T) +1(P) | 1(T) +1(P) |
| Weightage | 20 | 35 | 20 | 35 | 30 |



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TITLE OF THE PAPER: SOFTWARE SOLUTIONS TO ACCOUNTING

Semester: V / VI

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | CSSA-502 G/C | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 30 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen/computer) | | |

Course Learning Outcomes

After completing the course, the student shall be able to: At the end of the course, the student will able to;

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting software in India.
3. Apply basics of accounting software into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose
6. Design new approaches for use of accounting software environment.

Syllabus

SOFTWARE SOLUTIONS TO ACCOUNTING

Paper code: - CSSA-502 G/C

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Computerized Accounting Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation. | 15 |
| II | Introduction to Leading Accounting Soft wares – Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting. | 15 |
| III | Tally ERP-9 - Company Creation – Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally. | 15 |
| IV | Tally- Accounting Masters- Groups- Create Ledgers- Alter& Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete. | 15 |
| V | Tally-Voucher Entry – Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation. | 15 |

References

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)
8. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

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MODAL PAPER

TITLE OF THE PAPER: SOFTWARE SOLUTIONS TO ACCOUNTING

| | | | | |
|-----------------|-------------------------|------------------------|------------------|---------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSSA-502 G/C |
|-----------------|-------------------------|------------------------|------------------|---------------------|

Max Time : 3 Hrs.

Max Marls: 70

Section -A

Answer TWO of the following

2X5=10M

1. Micro soft Excel spread sheets.(CO1)
2. Advantages of Tally (CO3)
3. Alter and Delete of ledger (CO4)
4. Voucher types (CO5)

Section -B

Answer any FOUR the following

4X15=60M

5. Explain Analysis and interpretation of micro soft Excel (CO1)
6. Explain Different types of Accounting Soft wares (CO2)
7. How to Company creation in tally? (CO3)
8. Explain different types of Ledgers Tally (CO4)
9. Explain how to creation Voucher? (CO5)
10. Explain Gate way of Tally (CO3)
11. Explain Stock group creation in Tally (CO4)
12. Explain Reports of Profit and loss and Balance sheet. (CO5)

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| | | | | |
|-----------------|-------------------------|------------------------|------------------|---------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSSA-502 G/C |
|-----------------|-------------------------|------------------------|------------------|---------------------|

SOFTWARE SOLUTIONS TO ACCOUNTING

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|---------------------------|--------------------------------|--|---------------------------------------|----------------------------------|-----------------------------|
| | Computerized Accounting | Introduction to Leading Accounting Soft wares | Tally ERP-9 - Company Creation | Tally- Accounting Masters | Tally- Voucher Entry |
| 5 Marks questions | 1 | - | 1 | 1 | 1 |
| 15 Marks questions | 1 | 1 | 2 | 2 | 2 |
| Weightage | 20 | 15 | 35 | 35 | 35 |



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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

Semester: V / VI

| Course Code | CAMP-503 G/C | Course Delivery Method | Class Room / Blended Mode - Both |
|-------------------------------|--------------------------------|-------------------------|----------------------------------|
| Credits | 4 | CIA Marks | 30 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen/computer) | | |

Learning Outcomes:

At the successful completion of the course students are able to:

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

Syllabus

ADVERTISING AND MEDIA PLANNING

Paper code : CAMP-503 G/C

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Introduction, Nature and Scope Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising | 15 |
| II | Strategies of Advertisements Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach | 15 |
| III | Process of Advertisement Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design | 15 |
| IV | Media Planning Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media | 15 |
| V | Analysis of Market Media Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies | 15 |

References:

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

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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

| | | | | |
|-----------------|-------------------------|------------------------|------------------|---------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CAMP-503 G/C |
|-----------------|-------------------------|------------------------|------------------|---------------------|

Max Time: 3Hrs.

Max Marls: 70

MODAL PAPER

SECTION –A

Answer any TWO of the following

2X5=10M

1. What is advertising? (CO1)
2. DAGMAR approach (CO2)
3. Types of advertising copy (CO3)
4. Media planning (CO4)

Section –B

Answer Any FOUR of the following

4x15=60M

5. Explain the significance of advertising.(CO1)
6. What are various types of advertising agencies?(CO2)
7. Explain the role of advertising standards council of India (CO2)
8. How to decide testing of an advertising copy (CO3)
9. What is an advertising copy? Describe its elements (CO3)
10. What do you mean by print media of advertising? (CO4)
11. Explain the following concepts (CO5)
 - i) Target
 - ii) Frequency
 - iii) Timing
12. Explain media choices and its influencing factors (CO5)

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| | | | | |
|-----------------|-------------------------|------------------------|------------------|---------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CAMP-503 G/C |
|-----------------|-------------------------|------------------------|------------------|---------------------|

ADVERTISING AND MEDIA PLANNING

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|-------------------------------|---|---|-------------------------------------|---------------------------|---|
| | Introduction, Nature and Scope | Strategies of Advertisements | Process of Advertisement | Media Planning | Analysis of Market Media |
| 5 Marks questions | 1 | 1 | 1 | 1 | - |
| 15 Marks questions | 1 | 2 | 2 | 1 | 2 |
| Weightage | 20 | 35 | 35 | 20 | 30 |



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

Semester: V / VI

| Course Code | CSPP -504 G/C | Course Delivery Method | Class Room / Blended Mode - Both |
|-------------------------------|--------------------------------|-------------------------|----------------------------------|
| Credits | 4 | CIA Marks | 30 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen/computer) | | |

Learning Outcomes:

By the end of the course students are able to:

1. Analysis of various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the salesperson to reach their targets
5. Develop the skills of designing of sales promotion events

Syllabus

SALES PROMOTION AND PRACTICE

Paper code: CSPP -504 G/C

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Introduction to Sales Promotion: Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization. | 15 |
| II | Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling. | 15 |
| III | Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions – Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion. | 15 |
| IV | Salesmanship and Sales Operations: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions. | 15 |
| V | Sales force Management and Designing: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion | 15 |

References:

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



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

| | | | | |
|----------|------------------|-----------------|-----------|---------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSPP -504 G/C |
|----------|------------------|-----------------|-----------|---------------|

MODEL PAPER

Time: 3Hrs

Max Marls: 70

Section –A

Answer any TWO of the following

2X5=10M

1. What are the factors influencing sales promotion? (CO1)
2. What is Product life cycle? (CO2)
3. What are the various tools of sales promotion? (CO3)
4. Write briefly about training induction. (CO5)

Section –B

Answer Any FOUR of the following

4X15=60M

5. Discuss the Nature and scope of sales promotion (CO1)
6. Explain various types of sales organization (CO1)
7. Describe the types of sales promotion (CO2)
8. Explain the theories of personal selling (CO2)
9. Explain various promotional strategies (CO3)
10. What are the functions and qualities of sales manager? (CO4)
11. Discuss the various types of salesmen (CO4)
12. Explain the process of recruitment and selection of sales personnel (CO5)

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|-----------------|-------------------------|------------------------|------------------|----------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSPP -504 G/C |
|-----------------|-------------------------|------------------------|------------------|----------------------|

SALES PROMOTION AND PRACTICE

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|---------------------------|--|---|--|--|---|
| | Introduction to Sales Promotion | Sales Promotion and Product Life Cycle | Strategies and Promotion Campaign | Salesmanship and Sales Operations | Sales force Management and Designing |
| 5 Marks questions | 1 | 1 | 1 | - | 1 |
| 15 Marks questions | 2 | 2 | 1 | 2 | 1 |
| Weightage | 35 | 35 | 20 | 30 | 20 |



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TITLE OF THE PAPER: DIGITAL MARKETING

Semester: V / VI

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | CDM -505 G | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 30 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen) | | |

Learning Outcomes

Upon successful completion of the course students will be able to;

1. Analyze online Micro and Macro Environment
2. Design and create website
3. Discuss search engine marketing
4. Create blogs, videos, and share

Syllabus

DIGITAL MARKETING

Paper code : CDM -505 G

| Unit | Learning Units | Lecture Hours |
|------|---|---------------|
| I | Introduction Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis. | 15 |
| II | Web site planning and creation Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins. | 15 |
| III | Search Engine Optimization (SEO) SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions. | 15 |
| IV | Social Media Marketing: Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging. | 15 |
| V | Email marketing: Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages. | 15 |

References

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. **Youility** by JayBaer, Published by Gilda MediaLL C Portfolio 2013,
3. **Epic Content Marketing** by Joe Pulizzi, McGraw-Hill Education, 2013.
4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. **Social Media Marketing All-in-one Dummies** by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*



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TITLE OF THE PAPER: DIGITAL MARKETING

| | | | | |
|-----------------|-------------------------|------------------------|------------------|-------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CDM -505 G |
|-----------------|-------------------------|------------------------|------------------|-------------------|

**M
MODEL PAPER**

Time: 3Hrs

Max Marls: 70M

Section –A

Answer any TWO of the following

2X5=10M

1. What is Digital Marketing? (CO1))
2. . Explain Website planning. (CO2)
3. Describe the importance Search Engine (CO3)
4. What is social media marketing (CO4)

Section –B

Answer Any FOUR of the following

4X15=60M

5. Define marketing. Explain the differences between traditional marketing VS digital marketing (CO1)
6. Explain trends in digital marketing. (CO1)
7. What are the components of website? (CO2)
8. Explain the History and Growth of SEO. (CO3)
9. Describe about the search engine marketing. (CO3)
10. What are the goals of social media marketing (CO4)
11. Explain the importance of Email marketing (CO5)
12. Write about mapping industry trends and eliminating spam messages? (CO5)

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|-----------------|-------------------------|------------------------|------------------|-------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CDM -505 G |
|-----------------|-------------------------|------------------------|------------------|-------------------|

DIGITAL MARKETING

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|---------------------------|---------------------|---------------------------------------|---|-------------------------------|------------------------|
| | Introduction | Web site planning and creation | Search Engine Optimization (SEO) | Social Media Marketing | Email marketing |
| 5 Marks questions | 1 | 1 | 1 | 1 | - |
| 15 Marks questions | 2 | 1 | 2 | 1 | 2 |
| Weightage | 35 | 20 | 35 | 20 | 30 |



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TITLE OF THE PAPER: Service Marketing

Semester: V / VI

| | | | |
|--------------------------------------|--|--------------------------------|---|
| Course Code | CSM -506 G | Course Delivery Method | Class Room / Blended Mode - Both |
| Credits | 4 | CIA Marks | 20 |
| No. of Lecture Hours / Week | 5 | Semester End Exam Marks | 70 |
| Total Number of Lecture Hours | 75 | Total Marks | 100 |
| Year of Introduction: | Year of Offering: 2022 - 23 | Year of Revision: ---- | Percentage of Revision: 0% |
| CLASS: | III.B.COM., (gen) | | |

Learning Out comes

Upon successful completion of the course the student will be able to;

1. Discuss the reasons for growth of service sector.
2. Examine the marketing strategies of Banking Services, insurance and education services.
3. Review conflict handling and customer Responses in services marketing
4. Describe segmentation strategies in service marketing.
5. Suggest measures to improve services quality and their service delivery.

Syllabus
Service Marketing

Paper code: CSM -506 G

| Unit | Learning Units | Lecture Hours |
|------|--|---------------|
| I | Introduction: Nature and Scope of services Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services. | 15 |
| II | Consumer Behavior in Services Marketing Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight | 15 |
| III | Customer Relationship marketing and Services Market Segmentation. Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing. | 15 |
| IV | Customer Defined Service Standards. Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards - Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand. | 15 |
| V | Service Development and Quality Improvement. Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery. | 15 |

References

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*



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TITLE OF THE PAPER: Service Marketing

| | | | | |
|----------|------------------|-----------------|-----------|------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSM -506 G |
|----------|------------------|-----------------|-----------|------------|

M

MODEL PAPER

Time: 3Hrs

Max Marls: 70

Section –A

Answer any TWO of the following

2X5=10M

1. Explain the Scope of Services (CO1)
2. Explain the Concept of customer delight (CO2)
3. Why customer relationship is important? (CO3)
4. Explain the demand and supply of services (CO4)

Section –B

Answer Any FOUR of the following

4X15=60M

5. Define Services Marketing. Explain the classification of services. (CO1)
6. What is services marketing? Discuss different service sectors. (CO1)
7. what are the factors that influence customer expectation of services? (CO2)
8. Define market segmentation. Discuss need and basis for segmentation services. (CO3)
9. What are the various types of customer retention strategies (CO3)
10. describe customer defined service standards . (CO4)
11. What are the various stages to develop a new services(CO5)
12. Discuss the service quality dimensions (CO5)

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|-----------------|-------------------------|------------------------|------------------|-------------------|
| Commerce | B.Com (Gen/Comp) | Semester-V / VI | 2022-2023 | CSM -506 G |
|-----------------|-------------------------|------------------------|------------------|-------------------|

Service Marketing

Guidelines to the paper setter

| | UNIT -I | UNIT -II | UNIT -III | UNIT -IV | UNIT -V |
|---------------------------|---------------------|---------------------------------------|---|-------------------------------|------------------------|
| | Introduction | Web site planning and creation | Search Engine Optimization (SEO) | Social Media Marketing | Email marketing |
| 5 Marks questions | 1 | 1 | 1 | 1 | - |
| 15 Marks questions | 2 | 1 | 2 | 1 | 2 |
| Weightage | 35 | 20 | 35 | 20 | 30 |