

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

13-4-2023

- 7)..... Member Lecturer in Commerce
(*Sri V.GopiChand*) AG & SG S Degree College of Arts & Science
Vuyyuru
- 8)..... Member Lecturer in Commerce
(*Sri K.SekharBabu*) AG & SG S Degree College of Arts & Science
Vuyyuru
- 9)..... Member Lecturer in Commerce
(*Ms A.N.L Manohari*) AG & SG S Degree College of Arts & Science
Vuyyuru
- 10)..... Member Lecturer in Commerce
(*Smt.Y.Swarnalatha*) AG & SG S Degree College of Arts & Science
Vuyyuru
- 11)..... Member Lecturer in Commerce
(*K.Kiran kumar*) 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 to be followed by question paper setters in Commerce for the 2nd Semester as per the guidelines and instruction under CBCS prescribed by APSCHE and Krishna University from the Academic Year 2022-2023.
2. To discuss and recommend the Syllabi, Model Question Papers to be followed by question paper setters in Commerce for the 4th Semester as per the guidelines and instructions under CBCS prescribed by APSCHE and 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 APSCHE and Krishna University from the Academic Year 2022-2023.
4. To recommend the Teaching and Evaluation methods to be followed under CBCS
5. Any other suggestions regarding Certificate Course, Seminars, Workshops, Guest Lectures to be organized.
6. Any other matter.

RESOLUTIONS

1. Discussed and recommended the syllabi, Model Question Papers 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 syllabi, Model Question Papers for question paper setters in Commerce for the 4th Semester of **II B.Com., (general, computer & e-commerce)** for the Academic year 2022-2023 prescribed by APSCHE
3. Discussed and recommended that no changes are required in syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 6th Semester of **III B.Com., (general & computer)** for the Academic year 2022-2023. prescribed by APSCHE as already by the Board Studies held on 21-10-2022
- It is Resolved to offer Commerce and computer courses in the Ratio of 2:1 for E-Commerce and computer program me for all semesters (1-6)
4. 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 30 marks shall be allocated for internal assessment for I.B.Com (General ,Computers & e-Commerce). 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, and remaining 5 marks are allocated for the assignment/activity and the reaming 5 Marks are allocated for the attendance. There is no minimum passing for IA.

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

- Out of maximum 100 marks in each paper 25 marks shall be allocated for internal assessment for II.B.Com (General ,Computers & e-Commerce). Out of these 25 marks, 15 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 5 marks are allocated for the assignment and Remaining 5 Marks are allocated to Activity. There is no minimum passing for IA.

Internal Assessment (IA) III B.Com (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 End Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 70 marks, for **I & III B.com** Students irrespective of the number of credits allotted to it.
 - The Semester End 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, for **II B.com** Students 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' I,II&III Degree students
 - The pass mark shall be 30 out of 75 in the Semester end examination for **II B. Com (General, Computers & e-Commerce)** Students
 - The pass mark shall be 28 out of 70 in the Semester end examination for **I.B. Com** Students
 - The maximum marks for each Paper shall be 100. (Internal 30 + External 70) for **I.B.Com** Students
 - The maximum marks for each Paper shall be 100. (Internal 25 + External 75) **II B. Com (General, Computers & e-Commerce)** Students
 - The maximum marks for each Paper shall be 100.(Internal 30 + External 70) for **III.B.Com (Computers)** Students
5. 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.
 6. It is resolved to follow further changes if any in the Syllabus by the Competent Authority

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.

Programme 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 fulfilment

SEMESTER – II

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
					MARKS	DURATION
COMT 21A	Financial Accounting (Gen, CA & E-C)	5	4	30	70	3 Hrs.
COMT 23B	BUSINESS ECONOMICS (Gen, CA & E-C)	5	4	30	70	3 Hrs.
COMT 22B	Banking Theory & Practice (Gen)	5	4	30	70	3 Hrs.
CAD-201G/C	Advertising (Gen, CA & EC)	2	2	10	40	2 Hrs.
CR202 G/C	Retailing (Gen, CA & EC)	2	2	10	40	2 Hrs.

SEMESTER- IV

Course Code	Title of the Course	Instructors Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
					MARKS	DURATION
COMT41A	Corporate Accounting (Gen, CA& E-C))	5	4	25	75	3 Hrs.
COMT45	Cost and Management Accounting (Gen, CA & E-C)	5	4	25	75	3 Hrs.
COMT43A	Income Tax (Gen)	5	4	25	75	3 Hrs.
COMT48	Taxation (CA& E-C)	5	4	25	75	3 Hrs.
COMT42A	Business Laws (Gen, CA & E-C)	5	4	25	75	3 Hrs.
COMT46	Auditing (Gen)	5	4	25	75	3 Hrs.
COMT44	Goods and Service Tax (Gen)	5	4	25	75	3 Hrs.

SEMESTER- V / VI

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
					MARKS	DURATION
CACA-601 G/C	Advanced Corporate Accounting (GEN&CA)	5	4	30	70	3 Hrs.
CSSA-602 G/C	Software Solutions to Accounting (GEN&CA)	5	4	30	70	3 Hrs.
CAMP-603 G/C	Advertising and Media Planning (GEN&CA)	5	4	30	70	3 Hrs.
CSPP - 604 G/C	Sales Promotion and Practice (GEN&CA)	5	4	30	70	3 Hrs.
SECCAT01	Big Data Analytics using 'R' Program me (c)	5	4	30	70	3 Hrs.
SECCAT07	Data Science using Python (c)	5	4	30	70	3 Hrs.



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TITLE OF THE PAPER: Financial Accounting
Semester: II

Course Code	COMT21A	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (gen/computer/e-commerce)		

COURSE OUTCOMES:

CO1 Determine the useful life and value of the depreciable assets.
and maintenance of Reserves in business entities.

CO2 Demonstrate the applicability of the concept of Provisions and reserves to understand the managerial Decisions and financial statements

CO3 Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored

CO4 Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment

CO5 Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture

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.

Syllabus Financial Accounting

Course Details

Unit	Learning Units	Lecture Hours
I	Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).	15
II	Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).	15
III	Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).	15
IV	: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).	15
V	Joint Venture Accounts: Joint Venture - Features - Difference between Joint Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).	15

Test Book Prefer:

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

Reference text books:

1. Financial Accounting – Himalaya Publishers
2. 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)

Web Links:

1. <https://www.vedantu.com/commerce/difference-between-provision-and-reserve>
2. <https://youtu.be/BYR9wp2maY>
3. <https://youtu.be/L1ex2P4NNiA>
4. <https://youtu.be/IYihGJ5nhQ0>



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TITLE OF THE PAPER: Financial Accounting COMT21A
Semester: II

Time: 3Hrs

Max.Marks:70

SECTION- A

Answer any FIVE of the following.

5 x 4= 20.

1. (A) Explain the need for providing depreciation. (CO1) 4M
or
(B) Causes of Depreciation. (CO1) 4M
2. (A) Distinguish between provisions and Reserves (CO2) 4M
Or
(B) Explain provision for discount on debtors (CO2) 4M
3. (A) What is the Renewal of bill? (CO3) 4M
Or
(B) Explain the features of bill. (CO3) 4M
- 4.(A)What is Proforma invoice? (CO4) 4M
Or
(B) What are the different types of commissions in consignment (CO4) 4M
- 5.(A) Differences between joint venture and consignment (CO5) 4M
Or
(B) What is joint venture? Explain its features (CO5) 4M

SECTION- B

Answer ALL the following questions.

5 x 10 = 50

Unit - I

6) (a) on 1-1-20 a machinery was purchased for Rs 20,000 installation charges being Rs 4,000. On 1-7-2021 another machinery was purchased for Rs 40,000 on 01-04-2022 one more machinery was brought for Rs 50,000/- wages paid for installation amounted to Rs 2,000 carriage paid on the machinery Rs 8,000.

Show machinery account up to 31-12-2022 assuming 10% depreciation per annum on straight line basis
(CO1) 10M

Or

(b) on 01-01-2002 a limited company purchased machinery for Rs 12,000 and on 30-06-2003 acquired additional machinery at a cost of Rs 2000. On 01-03-2004 one of the original machines which had cost Rs 500 was found to have become obsolete and was sold as scrap for Rs 50. It was replaced on that date by a new machinery costing Rs 800.

Depreciation is to be provided at the rate 15% per annum on written down value. (CO1) 10M

Unit - II

7) (a) The following information is extracted from the Trial Balance of M/S Neha Traders on 31-03-2002

Particulars	Amount
Sundry Debtors	80,500
Bad debts	1000
Provision for Bad debts	5000

Additional Information

1. Bad debts Rs500
2. Provision is to be maintained at 2% of Debtors
3. Prepare Bad debts account, provision for Bad debts account

(CO2) 10M

Or

(b) From the following figures prepare the following accounts

1. Bad debts account
2. Provision for bad debts account

Date	Particulars	Amount
2013 Jan 1	Provision for Bad debts	3600
Dec 31	Bad debts(Dr)	1960
Dec 31	Bad debts (Cr)	240
Dec 31	Debtors	40,000

Other Information

- i) Further Bad debts Rs400/-
- ii) Make a provision for bad debts at 5% on debtors.

(CO2) 10M

Unit - III

8) (a) Ramesh drew a bill on 1-09-2001 for Rs 2000 on Ramana for 3 months. Ramana accepted the same and returned it to Ramesh. Before maturity Ramesh sent the bill to the bank for collection. Ramesh received the intimation from the bank that the bill was duly honored on its due date and the bank charged Rs 20 for collection.

Pass the necessary entries in the books of Ramesh and Ramana. (CO3) 10M

Or

(b) Rama purchased goods worth Rs 10,000 from Krishna on credit on 01-01-1999 and gave two acceptances of Rs 5000 each. The first bill was for 2 months and the second for 3 months. Krishna discounted the first bill with his banker immediately @10% per annum and retained the second bill till its maturity. On the due dates Rama honored the first bill but failed to honor the second bill.

Pass the necessary journal entries in the books of both the parties (CO3) 10M

Unit - IV

9) (a) Srinivas of Tirupathi consigned 100 T.V each costing Rs 15,000 to Nagarjuna of Guntur to be sold on consignment basis. He incurred the following expenses. Freight Rs 1,000 loading and unloading charges Rs 200 and insurance Rs 500.

Nagarjuna sold 85 T.V for Rs 14,45,000 and paid Rs 1,000 as shop rent which is to be borne by Srinivas as per terms and conditions of consignment. Consignee is entitled for a commission of Rs 100 per TV sold. Assuming that Nagarjuna settled the account by sending bank draft to Srinivas.

Prepare the books of Srinivas and Nagarjuna. (CO4) 10M

Or

(b) Swastik consigned 5000 Kg of oil to Ram traders at Rs 32 per kg. They paid Rs 3,340 toward freight and Rs 1,000 as insurance.

Ram traders reported that 4000 kg of oil was sold at Rs 42 per kg. They spent Rs 5000 as selling expenses and Rs 200 as godown rent. They were entitled to a commission of 5% on sales. They also reported a shortage of 20 kg due to leakage which was considered normal.

Prepare the books of consignor and consignee (CO4) 10M

Unit - V

10) (a) X and Y entered into joint venture to sell a timber sharing profits and losses equally. X provides timber form stock at mutually agreed value of Rs 50,000. He pays expenses amounting to Rs 2500. Y incurs further expenses on cartage, storage of Rs 6500 and receives cash for sales Rs 30,000. He also takes over goods to the value of Rs 10,000 for his own use. At the close X takes over the balance stock in hand which valued at Rs 11000

Pass journal entries to record the above transactions in the book of X and Y (CO5) 10M

Or

(b) Kumar and Kartik entered into a joint venture sharing profits and losses in the ration of 3:2 kumar supplied goods costing Rs 10,000 and incurred expenses amounting to Rs 1000. Kartik also supplied goods of the value of Rs 8000 and the expenses amounted to Rs 400.

Kumar and kartik sold the goods for Rs 16,000 and Rs 12,000 respectively on which they get a commission of 10%. Unsold goods valued at Rs 1200 were taken over by kumar and kartik in their profit sharing ratio. They settled their accounts by cash.

Pass journal entries to record the above transactions in the books of Kumar and Kartik. (CO5) 10M



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TITLE OF THE PAPER: BUSINESS ECONOMICS
Semester: II

Course Code	COMT23B	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (gen/computer & E-C)		

Course objectives:

- Co1 Students are able to acquire the knowledge about definition , nature and scope of business economics
- Co2 Students are able to acquire the knowledge about demand and supply analysis
- Co3 Students are able to acquire the knowledge about production cost and revenue analysis
- Co4 Students are able to acquire the knowledge about different market structures
- Co5 Students are able to acquire the knowledge about national income and trade cycles

Syllabus
BUSINESS ECONOMICS

Course Details

Unit	Learning Units	Lecture Hours
I	INTRODUCTION : Meaning and Definition of Economics Wealth Definition Welfare Definition Scarcity Definition Meaning and Definition of Business Economics Nature and Scope of Business Economics Micro Economics and Macro Economics	15
II	DEMAND AND SUPPLY ANALYSIS : Meaning and Definition of demand Determinants of Demand – Demand Function Law of Demand – Demand curve – exceptions Elasticity of Demand Types of Price Elasticity of Demand Methods to measure Price Elasticity of Demand Law of Supply-Exceptions to the Law	15
III	PRODUCTION, COST AND REVENUE ANALYSIS : Production Analysis – Production Function – Meaning The law of variable proportions The law of Returns to Scale Cost Analysis: Short Run Cost Curves Relationship between AC & MC Curves Revenue Analysis: Revenue Concepts & Revenue curves Meaning of Breakeven point & Breakeven chart	15
IV	MARKET STRUCTURES: Classification of markets Features of Perfect competition Price determination under perfect competition Features of Monopoly market Features of monopolistic competition market Features of Oligopoly market Kinky Demand Curve analysis	15
V	NATIONAL INCOME AND TRADE CYCLES : National Income Meaning and Definition of National Income (Marshall, Pigou, Fisher) Concepts of National Income – GDP, GNP, NDP, NMP, NNPFC, PI, DI, PCI, RNI, RPCI National Income Measurement (Product, Income & Expenditure Methods) Problems in measuring National Income Trade Cycles Meaning and Definition of Trade cycles Phases of Trade Cycles Causes for Trade Cycles Controlling Measures of Trade Cycles	15

Text Books :

Business Economics – A.V. Ranganadhachary – Kalyani Publishers
Business Economics – Telugu Academy

Reference Books:

H.L. AHUJA – Business Economics – S.Chand & Company Publishers
P.N. CHOPRA – Business Economics – Kalyani Publishers
D.M. MITHANI-Fundamentals of Business Economics-Himalaya Publishers
DEEPASHREE – General Economics – Tata Mc. GrawHills



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TITLE OF THE PAPER: BUSINESS ECONOMICS COMT23B

Semester: II

Section -A

MAX-70

Answer FIVE of the following

5x4=20M

1. A) Robbins Scarcity definition to economics. L₁
OR
B) Smiths Wealth Definition L2
2. A) Explain the law of supply L1
OR
B) Demand Function L1
3. A) Breakeven point L3
OR
B) Law Returns to Scale L2
4. A) Features of monopoly market L1
OR
B) Different Types of markets L2
5. A) How do you Calculate National income
OR
B) What are the phases of Trade Cycles

Section -B

Answer the following

5x10=50M

6. a). Explain the Nature and Scope of Business economics L₁
(or)
b) Distinguish between micro and macroeconomics L₂
7. a) Explain the various types of price elasticity of demand L₃
(or)
b) Discuss the various methods to measure price elasticity of demand. L₃
8. a) Explain the law of variable proportions L₂
(or)
b) Explain the relationship between different short run cost curves. L₃
9. a) Explain the price determination under perfect competition. L₂
(or)
b) Explain the Kinky demand curve analysis L₃
10. a) Define National income and explain the various methods of measuring national income. L₁
(or)
b) Define trade cycles and explain the various phases of trade cycles. L₃



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TITLE OF THE PAPER: Banking Theory &Practice
Semester: II

Course Code	COMT22B	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (gen)		

Course objectives:

The course will enable students to:

1. Introduce the students to the basic concepts of banking as a financial disintermediation service.
2. Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
3. Describe and analyse the various bank performance measures.

Course Outcomes:

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

CO1. Understand the basic concepts of banks and functions of commercial banks.

CO2. Demonstrate an awareness of law and practice in a banking context.

CO3. Engage in critical analysis of the practice of banking law.

CO4. Organize information as it relates to the regulation of banking products and services.

CO5. Formulate the procedure for better service to the customers from various banking innovations.

Syllabus Banking Theory & Practice

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.	15
II	Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking - E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking	15
III	Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank	15
IV	Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.	15
V	Collecting Banker and Paying Banker: Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment gateways.	15

Text Book:

Banking theory law and practice - Himalaya publishing House

Reference books:

1. Banking theory and practice - Himalaya publishing house
2. Banking - New age international publishers
3. Banking theory and practice- kalyani publishers

Curricular and co- curricular activities:

1. Debate
2. Student seminars
3. Quiz programs
4. Visit to bank premises
5. Know about KYC norms

Practical Work/suggested activities:

1. filling of Bank account opening form
2. filling of RTGS form
3. Filling of NEFT form
4. filling of cheque form

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TITLE OF THE PAPER: Banking Theory &Practice COMT22B

Semester: II

Time: 3Hrs

Max.Marks:70

SECTION- A

Answer Any FIVE Of The Following.

5X4=20

1. A) Types of deposits (CO1) (L4)

OR

B) Kinds of banks. (CO2), (L2)

2. A) ATM(CO3) (L2)

OR

B) RTGS (CO3) (L2)

3 A)Indigenous banking (CO2) (L2)

OR

B) EXIM bank(CO5) (L2)

4A) KYC Norms (CO2) (L2)

OR

B) What precaution a banker take in opening the accounts of a minor? (CO4) (L1)

5 A) Holders for value

OR

B) Payment Gateways

SECTION-B

Answer the following .

5X10=50

9.a. Define commercial Bank. Discuss the functions of a commercial Bank. (CO1) (L1)

OR

b. Explain the difference between Central Bank and Commercial Bank. (CO1) (L2)

10.a. Define Branch Banking. Discuss its advantages and disadvantages. (CO2) (L1)

OR

b. Discuss the E-banking .Explain advantages of E- banking. (CO2) (L2)

11.a. Define Regional Rural Bank. Briefly explain the functions of RRB. (CO3) (L1)

OR

b. Explain in brief about the functions of NABARD. (CO3) (L2)

12.a. Explain briefly the general relationship between banker and customer. (CO4) (L2)

OR

b. Explain the right of lien of banker. How and when it is exercised. (CO4) (L2)

13.a. Define paying Banker. Discuss the responsibilities and duties of paying Banker. (CO5) (L1)

OR

b. Define Collecting Banker. What are the duties and legal protection of Collecting Banker? (CO5) (L1)



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TITLE OF THE PAPER: ADVERTISING

Semester: II

Course Code	CAD201G/C	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: 2021 – 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I B.COM., (gen,computer&e-com)		

Learning Outcomes: After Successful completion of this course, the students are able to;

- 1. Understand the field of Advertising**
- 2. Comprehend opportunities and challenges in Advertising sector**
- 3. Prepare a primary advertising model**
- 4. Understand applying of related skills**
- 5. Examine the scope for making advertising a future career Syllabus**

AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(AUTONOMOUS)

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

Commerce	CAD201G/C	2022-2023	I.B.Com(Gen,comp&e- com)
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SEMESTER –II

ADVERTISING

Skill Development Course

Total 30 hrs (2hrs/wk) 02 credits &

Maximum 50 Marks

UNIT I: 06hrs Introduction of advertising concepts- functions - Types of advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

UNIT II: 10 hrs Role of advertising agencies and their responsibilities - scope of their work and functions - - Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

UNIT III: 10hrs Types of advertising – Basic characteristics of a typical advertisement –Reaching target groups - Local advertising – Feedback on impact of advertisement - Business promotion.

Recommended Co-curricular Activities (04 hrs):

- 1. Collection and segmentation of advertisements**
- 2. Invited Lectures/skills training on local advertising basics and skills**
- 3. Visit to local advertising agency**
- 4. Model creation of advertisements in compliance with legal rules**
- 5. Assignments, Group discussion, Quiz etc**

Reference book sand Websites:

- 1.Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India**

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Commerce	CAD201G/C	2022-2023	I.B.Com(Gen,comp&e- com)
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SEMESTER –II

ADVERTISING

Model Paper

Skill Development Course

DURATION: 2 HOURS

SECTION – A

Max:40

ANSWER ANY TWO OF THE FOLLOWING QUESTIONS

(2x5=10M)

1. Define Advertising
2. Advertising and Ethical issues
3. Local advertising
4. Write about Business promotion

SECTION – B

ANSWER ANY THREE OF THE FOLLOWING QUESTIONS

(3x10=30M)

5. Explain the Functions of Advertising
6. What are the factors determining opportunities of a product or an idea
7. Explain the role of advertising agencies
8. What are the advertising statutory bodies in India
9. Write types of advertising
10. What are the basic Characteristics of advertising

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<i>Commerce</i>	2022-2023	CR202 G/C	<i>I.B.Com(Gen,comp&e- com)</i>
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SEMESTER –II

RETAILING

Course Code	CR202G/C	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:	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I B.COM., (gen,computer&e-com)		

Learning Outcomes:

After successful completion of this course, the students are able to;

1. Know the retailing business, its growth in India and social impact
2. Understand the and organization and supply in retailing
3. Comprehend the opportunities and challenges in retailing
4. Learn the functions that support outlet operations, sales and services
5. Create a shopping experience model that builds customer loyalty and business promotion

SYLLABUS:

RETAILING

Unit I: 06hrs

Introduction -Retailing - Definition– Role of Retailing- Types of Retailing – Factors influencing the Growth of Retailing in India.

Unit II: 10 hrs

Store location – factors influencing selection of location - Types of retail outlets - stores design & operations- Merchandise planning - Administrative mechanism

Unit III: 10hrs

Human resources in retailing - Job profile- Services to customers – Customer care - Communications with customers - Visual merchandising – enhancing customer loyalty and Sales promotion.

Recommended Co-curricularActivities (04 hrs):

1. Collection of information on local retailing
2. Invited lecture/skills training by a local expert
3. Visit near-by stores /Godowns/warehouses and prepare study projects
4. Field training during leisure hours
5. Assignments, Group discussion, Sharing of experience etc.

Reference books:

1. Swapna pradhan.R.M - Retail Management - Tata McGraw Hill
2. Berman, Barry & Evans - Retailing Management- A strategic Approach - Pearson

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(AUTONOMOUS)

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

<i>Commerce</i>	CR202 G/C	2023-2024	<i>I.B.Com(Gen,comp&e- com)</i>
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SEMESTER –II

RETAILING

Model Paper

Skill Development Course

DURATION: 2 HOURS

SECTION – A

Max:40

Answer any **TWO** of the following questions .

(2x5=10M)

1. Defining the role of Retailing
2. What do you mean by merchandise Planning?
3. Write about Job Profile.
4. Write about essentials of customer care in Retailing.

SECTION – B

Answer any **THREE** of the following questions.

(3x10=30M)

5. Define Retailing and Explain the types of retailing.?
6. What are the factors influencing selection of store location
7. Explain different types of retailing outlets.
8. Describe about Communication with customers in Retailing?
9. Write about Retail sales Promotion Mix and its components ?



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TITLE OF THE PAPER: Corporate Accounting
Semester: IV

Course Code	COMT41A	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen/computer & E-C)		
Course Prerequisites (if any):	Intermediate level		

Course Outcomes:

1. CO 1: The students will have a good command on issue of shares and also forfeiture and reissue of shares. (PO.1)
2. CO 2: The students will be able to apply various modes for redemption of Debentures and also they can be able to utilize the free reserves for issue of bonus shares. (PO.4)
3. CO 3: The student will be able to determine the value of goodwill by using different methods. (PO.4)
4. CO 4: The students will have a good command on ascertainment of value of share by using Asset backing method and Yield method. (PO.4)
5. CO 5: The students will acquire the knowledge of preparing final accounts of companies as per the provisions of Companies Act 2013. (PO.7)

Syllabus Corporate Accounting

Course Details

Unit	Learning Units	Lecture Hours
I	Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium – Forfeiture and Reissue of Shares (including problems).	15
II	Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares –Issue of right shares-Buyback of Shares - (including problems).	15
III	Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).	15
IV	Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).	15
V	Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).	15

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons

Co-Curricular Activities:

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods

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Corporate Accounting COMT41A

Duration: 3 Hrs.

Model Paper
Section – A

Max Marks: 75M

Answer any five of the following.

5X5=25M

- | | |
|--|----------|
| 1. What are Right shares? | (CO2) L1 |
| 2. Explain about Forfeiture and re- issue. | (CO1) L2 |
| 3. What is a company? Explain the features of a company. | (CO1) L1 |
| 4. Explain net assets method with suitable examples | (CO4) L2 |
| 5. Write various provisions of company Act 2013 | (CO5) L2 |
| 6. What is Good will? | (CO3) L1 |
| 7. Explain Buy Back of shares. | (CO2) L2 |
| 8. What is Annuity Method | (CO3) L1 |

Section-B

Answer the following

5X10=50Marks

9. a) What is a share? Explain different types of shares. (CO1) L2
 (Or)

b) A company offers 12,000 shares of Rs 10 each. Applications were received for full. Money payable is as follows: on Application Rs 3/- on allotment Rs2/- on First call Rs 2/- and Rs 2/- on Final call. The shares are fully allotted and call money is realized in time. You are required to pass journal entries in the books of the company. (CO1) L3

10. a) Explain the SEBI guidelines for issue of bonus shares (CO2) L2
 (Or)

b) Show by means of Journal Entries how you will record the following issues

- i) P Ltd issues 5,000 10% Debentures of Rs1,000/- each at a discount of 5% redeemable at the end of 6 years at par
 ii) Q Ltd issued 5,000 12% Debentures of Rs 100 each at par redeemable at the end of 5 years at a premium of 5%
 iii) R Ltd issues, 5000 12% Debentures of Rs 100 each at a discount of 5% redeemable at the end of 5 years at a premium of 5%
 iv) S Ltd issues 5,000 Debentures of Rs 100 each at a premium of 5% redeemable at the end of 5 years at a premium of 5% (CO2) L3

11. a) What is goodwill? Explain the need and importance of valuation of goodwill? (CO3) L2
 (Or)

b) The summarized balance sheet of BK Ltd as at 31 st March 2020 is as follows

Liabilities	Amount	Assets	Amount
40,000 Equity share of Rs 10 each fully paid up	4,00,000	Goodwill	1,00,000
10,000 Equity share of Rs 10 each Rs 8 paid up	80,000	Other fixed assets	5,50,000
Reserves	2,00,000	Current Assets	2,70,000
11% Debentures	2,00,000	Preliminary Expenses	10,000
Current Liabilities	50,000		
	9,30,000		9,30,000

The goodwill is independently valued at Rs 90,000/- and other fixed assets at Rs 5,20,000. There was a contingent liability of Rs 20,000. Which has become payable. Determine the value of both the shares under net asset method. (CO3) L3

12. a) What is share? Explain the need and importance of valuation of shares? (CO4) L2
(or)

b) The Balance sheet of Aditya Limited as on 31-03-2020 was as follows:

Liabilities	Amount	Assets	Amount
Share capital 2,000 shares of Rs100 each	2,00,000	Land and Buildings	1,10,000
General Reserve	40,000	Plant and Machinery	1,30,000
Profit and Loss account	32,000	Patents	20,000
Sundry Creditors	1,28,000	Stock	48,000
Income tax provision	60,000	Debtors	88,000
		Bank Balance	52,000
		Preliminary Expenses	12,000
	4,60,000		4,60,000

The expert valuers valued land and buildings at 2,40,000, Goodwill at 1,60,000 and plant and machinery at 1,20,000. Of the total debtors. It is found that debtors of 8,000 are bad.

Ascertain th value of shares under net assets value method. (CO4) L3

13.a) Write the Proforma of Profit & Loss a/c (CO5) L2
(or)

b) The following is the Trial Balance of Rama Company Limited as on 31st March 2020

	In 000	In 000
Sales		1,87,500
Purchases	1,22,500	
Wages	25,000	
Discount		2,500
Furniture and Fittings	8,500	
Stock 31 st March 2019		7,650
Dividend Paid	5,000	
Share Capital		50,000
Debtors and Creditors	18,750	8,750
Plant and Machinery	15,000	
Cash at Bank	8,000	
Reserve		8,000
Patents and Trade Mark	2,400	
	2,64,400	2,64,400

Prepare Trading account, Profit and loss account, Profit and Loss Appropriation account for the year ended 31-03-2020. And Balance Sheet as on that date. Take into consideration the following adjustments

- i) stock on 31-03-2020 was valued at 40,000,000
- ii) Depreciation on fixed assets at 10%
- iii) Make a provision for Income Tax at 50%
- iv) ignore corporate dividend tax. (CO5) L3



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TITLE OF THE PAPER: Cost and Management Accounting

Semester: IV

Course Code	COMT45	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen/computer/e-commerce)		
Course Prerequisites (if any)	Intermediate level		

Course Outcomes:

- CO1:** Impart knowledge on the fundamental concept of cost accounting and management accounting. **(PO1)**
- CO2:** Comprehend the knowledge in effective control of raw materials, work in progress, and labour cost. **(PO2)**
- CO3-** Students will understand the profit making decisions in complex situations of any business Organisation **(PO 4, 6)**
- CO4 –** Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools **(PO 1)**
- CO5 –** Students will critically understanding the cash and fund flow concept and impact of cash flow on business operations **(PO 1, 7)**

Syllabus
Cost and Management Accounting

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)	15
II	Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO Simple and Weighted Average Methods Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)	15
III	Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)	15
IV	Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)	15
V	Cash Flow Statement Introduction and meaning - Accounting standard 3-Comparison between fund and cash flow statements - Uses and significance of cash flow statement Limitations of cash flow statement-Procedure for preparing a cash flow statement -Sources of cash inflows - Application of cash or cash outflows.(Problems).	15

References:

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

Co-Curricular Activities:

- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis



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TITLE OF THE PAPER: Cost and Management Accounting COMT45

Semester: IV

Duration: 3 Hrs.

Model Paper

Max Marks: 75M

SECTION A

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

1. Define Cost Accounting and state its objectives. (CO1) L2
2. What are the functions of Management Accounting? (CO1) L2
3. Explain the need for material control. (CO2) L2
4. What is Labour Turnover? (CO2) L1
5. What is meant by PV Ratio? (CO3) L1
6. What is meant by Margin of Safety? (CO3) L1
7. What is meant by Common size income statement? (CO4) L1
8. What are the Sources and applications of cash flow statement. (CO5) L2

SECTION B

Answer the Following

5x10=50

9. a) Explain the limitations of Financial Accounting and also differentiate the Cost Accounting and Financial Accounting. (CO1) L2

Or

- b) From the following particulars prepare cost sheet for the year ending 2020

Particulars	1-1-2017	31-12-2017
Raw Material	25000	26200
Finished goods	17300	15700
Work in progress	8200	9100

Raw material purchased	21,900	
Carriage inwards	1,100	
Direct Expenses	120	
Factory overheads	910	
Direct wages	17,200	
Sale of finished goods	72,300	
Selling overheads	4,200	
Administration overheads	3,200	(CO1) L3

10. a) Explain the functions of stores department. (CO2) L2

Or

- b) From the following particulars calculate earnings of a worker under Halsey and Rowan's plan
Standard time 10 hrs
Time taken 6hrs
Hourly Rate 2/-Rs (CO2) L3

11. a). What is Break Even Point? Explain its assumptions and Limitations. (CO3) L2

Or

b) Assuming that the cost structure and selling prices remain the same in periods I & II find out

i) Profit Volume Ratio

ii) Fixed Cost

iii) BEP for sales

iv) Margin of safety at a profit of Rs 15,000/_

v) Profit when sales are Rs 1,00,000/-

vi) sales required to earn a profit of Rs 20,000/- (CO3) L3

12. a) Explain the Need and Limitations of Financial Statement Analysis

(CO4) L2

Or

b) The following are the Balance Sheet of Krishna & Co for the year ending 31-03-2020&2021 prepare a comparative Balance Sheet (CO4) L3

Liabilities	2020	2021	Assets	2020	2021
Equity Share Capital	3,00,000	4,00,000	Land & Buildings	1,85,000	1,35,000
Reserves & Surplus	1,65,000	1,11,000	Plant & Machinery	2,00,000	3,00,000
Debentures	1,00,000	1,50,000	Furniture & Fixtures	10,000	12,500
Long term loans	75,000	1,00,000	Other Fixed Assets	12,500	15,000
Bills payable	25,000	22,500	Cash in hand	10,000	40,000
Sundry creditors	50,000	60,000	Bills Receivables	75,000	45,000
Current Liabilities	2,500	5,000	Sundry Debtors	1,00,000	1,25,000
			Stock	1,25,000	1,75,000
			Prepaid Expenses	-----	1,000
Totals	7,17,500	8,48,500	Totals	7,17,500	8,48,500

13. a) What are the Differences between Cash flow statement and Funds flow statement. (CO5)

L2

Or

b) The Balance sheets of Godrej Company is as follows. Prepare Cash Flow Statement. (CO5) L3

Liabilities	2020	2021	Assets	2020	2021
Equity Share capital	2,00,000	2,00,000	Cash	20,000	14,400
General Reserve	2,00,000	2,00,000	Debtors	1,40,000	1,53,600
Profit & Loss a/c	1,92,000	1,96,000	Stock	1,00,000	88,000
Current Liabilities	1,44,000	1,64,000	Land	80,000	1,20,000
Loan from associate Company	-----	80,000	Buildings	2,00,000	2,20,000
Loan from a bank	1,24,000	1,00,000	Machinery	3,20,000	3,44,000
Total	8,60,000	9,40,000	Total	8,60,000	9,40,000



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TITLE OF THE PAPER: Income Tax

Semester: IV

Course Code	COMT43A	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen)		
Course Prerequisites (if any):	Intermediate level		

Course Outcomes:

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

CO1: Acquire knowledge about tax rate schedule and residential status of an individual **PO4 PSO2**

CO2: Enlist the ability of provisions of income from salary and its taxability **PO4 PSO2**

CO3: The student can build on idea about taxability of income from house property and business income **PO4 PSO2**

CO4 :Comprehend the knowledge about Income from capital gain **PO1 &PO6 PSO2**

CO5: Import knowledge in the provisions of Income from other sources and to compute the Total income **PO7 PSO2**

Syllabus Income Tax

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).	15
II	Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).	15
III	Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).	15
IV	Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).	15
V	Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).	15

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan

Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates



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TITLE OF THE PAPER: Income Tax COMT 43A

Semester: IV

Duration: 3 Hrs.

Model Paper

Max Marks: 75M

Income Tax Section-A

Answer **any Five** of the following:

- | | |
|--|--------------------|
| 1. Define a) income b) assessee c) Person | 5x5=25
(CO1) L1 |
| 2. Deductions under section 16 | (CO2) L2 |
| 3. Define Annual Value how is it determined. | (CO3) L2 |
| 4. What do you understand by the term Business and Profession. | (CO3) L1 |
| 5. Write about cost of improvement and cost of acquisition. | (CO4) L2 |
| 6. What are the allowed and dis allowed expenses? | (CO1) L1 |
| 7. What is total income? | (CO5) L1 |
| 8. Explain about Residential status. | (CO1) L1 |

SECTION B

Answer the Following:

- | | |
|--|---------------------|
| 9. a) All assesses are persons but all persons are not assesses Explain. | 5x10=50
(CO1) L2 |
|--|---------------------|

Or

- b) Following are the incomes of Raj for the previous year 2019-2020

	Rs
i) Profit from business in Bangalore	10,000
ii) Income accrued in India but received in Japan	4,000
iii) Profit from business in Canada but received in India	5,000
iv) Income from house property in Karachi received in Bombay	4,000
v) Profit from business established in England and deposited there, the business being controlled from India	20,000
vi) Income from house property in America and deposited there 2,000	
vii) Past untaxed income brought into India during the previous year	10,000

Compute the total income of Raj for the assessment year 2020-2021

If he is (a) Resident

(b) N.O.R

(c) Non-Resident (CO1) L3

- | | |
|---|----------|
| 10. a) Define the term allowances. Explain various types of allowances. | (CO2) L2 |
|---|----------|

Or

- b) From the following particulars find out the income from salaries of Mr. Krishna

- Salaries Rs 4000/- per month
- DA Rs 1000/- per month
- Commission Rs 10,000/- Per Annum
- CCA Rs 200/- Per month
- Entertainment Allowance Rs 350/- per month (on 1-04-55 Rs 250/- per month)
- Professional tax paid Rs 300/-

He is provided with a car of 16HP for office and personal use and all the expenses are paid by the employee. (CO2) L3

11. a) What is income from house property and explain the procedure for computing income from house property (CO3) L2

Or

b) From the particulars given below compute the income from profession of DrKarim for the assessment year 2021-22.

Receipts:

- i) Visiting fees Rs 26,000/-
- ii) Consultation fess RS 15,000/-
- iii) Sale of Medicines Rs 16,000/-
- iv) DividendsRs 5,000/-

Expenses

- i) Dispensary Rent Rs 5,000/-
- ii) Electricity Charges Rs3,000/-
- iii) Telephone Expenses Rs 3000/-
- iv) Salary to compounder Rs 5,000/-
- v) Purchase of Medicines Rs 8,000/-
- vi) Depreciation of X-Ray Machine Rs 2,000/-
- vii) Income Tax Rs 5,000/-
- viii) Donations Rs 2,000/-
- ix) Motor car expenses and depreciation 6,000/-

Other Particulars

- i) Electricity charges include domestic bill Rs 1,000/-
- ii) 50% of motor car expenses are for professional use (CO3) L3

12. a) Define capital gain. Explain the different types of capital gain. (CO4) L2

Or

b) Mr X sold his residential house on 01-08-2019 for a total consideration of Rs 10,000. This house was acquired by him in August 2004 for RS 2,00,000/- he has carried out repairs to the house in October 2010 spending Rs 50,000/- compute taxable capital gains for 2020-21 (CO4) L3

(CII : 2004-05: 113, 2010-11 : 167 and 2019-20: 289)

13 a) what do you understand by the qualifying amount u/s 80G? Who is entitled to it and what are the provisions of the act in this connection (CO5) L2

or

b) Sk.Basu is in service in Bangalore drawing a monthly salary of Rs 15,000/- per month and DA 100% of salary. He contribute 10% of his salary to RPF. His taxable income from house property is 12,300/- he has also interest on government securities amounting to Rs 14,000/- (gross) he has paid life insurance premium for a policy on his own life Rs 700/- he paid medical insurance premium Rs 8000/- through a bank draft he paid Rs 2,000/- to PM National Relief Fund.

Compute the total income of sk.Basu (CO5) L3



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TITLE OF THE PAPER: Business Laws
Semester: IV

Course Code	COMT42A	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen/com/e-com)		
Course Prerequisites (if any):	Intermediate level		

Learning Outcomes:

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on
- Issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

Syllabus Business Laws

Course Details

Unit	Learning Units	Lecture Hours
I	Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872	15
II	Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.	15
III	Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.	15
IV	Sale of Goods Act 1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism	15
V	Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms	15

References:

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

Co-Curricular Activities:

- ◆ Seminar on Basics of Indian Contract Act,1872
- ◆ Quiz programs
- ◆ Co-operative learning
- ◆ Seminar on Cyber Law
- ◆ Group Discussions
- ◆ Debate on Offer, Agreement, and Contract
- ◆ Creation of Contract by abiding rules of Indian Contract Act,1872
- ◆ Making a sale by abiding rules of Sale of Goods Act,1930
- ◆ Guest lecture by a Lawyer/Police officer
- ◆ Celebrating consumers day by creating awareness among the students
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus



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TITLE OF THE PAPER: Business Laws COMT42A
Semester: IV

MODEL PAPER

Time:3Hrs

Max.Marks:75

Section A

Answer any five of the following.

5 X 5 = 25M

1. Distinguish void and voidable contracts. (PO 4) (L 5)
2. What is novation? (PO 2,3) (L4)
3. Features of valid acceptance. (PO 2,3,4) (L 2)
4. Can minor be a party to a contract? Discuss. (PO 2,3) (L 4)
5. Contingent contracts. (PO 2,3) (L 2)
6. Differences between sale and agreement to sell. (PO 1,2,4,7) (L 2)
7. Who is unpaid seller? What are his rights? (PO 1,2,4,7) (L 4)
8. Designated partner. (PO 3,6) (L 2)

Section B

Answer all the questions.

5 x 10 = 50M

Unit-I

- 9.(a) "All agreements are not contracts, but all contracts are agreements". Discuss. (PO 4) (L 2)
(OR)
(b) Discuss in detail the kinds of contracts. (PO 4) (L 2)

Unit-II

10. (a) Discuss in details the essentials of a valid acceptance. (PO 2,3,4) (L 4)
(OR)
(b) "No consideration, no contracts". Discuss the statement with exceptions.
(PO 2,3,4) (L3)

Unit-III

11. (a) What are quasi contracts? Explain the quasi contracts under Indian contract Act. (PO 2,3) (L 3)
(OR)
(b) What are the remedies for breach of contract? (PO 2,3) (L 5)

Unit-IV

12. (a) Define a 'condition' and a 'warranty'. Explain the implied conditions and warranties. (PO 1,2,4,7) (L 1)
(OR)
(b) State the rules relating to the passing right of property from seller to buyer in a contract for sale of goods. (PO 1,2,4, 7) (L 2)

Unit-V

13. (a) What is the procedure to incorporate a limited liability partnership? (PO 3,6) (L 3)
(OR)
(b) Distinguish between partnership and limited liability partnership. (PO 3,6) (L 4)



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TITLE OF THE PAPER: Auditing
Semester: IV

Course Code	COMT46	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen)		
Course Prerequisites (if any):	Intermediate level		

Course Objectives:

CO1: Students will develop the knowledge & importance of auditing and accounting in modern era.

(PO1)

CO2: Students will have the ability of understanding the applicability of auditing types for different organizations.

(PO1, PO2)

CO3: Students will have knowledge in planning the effectiveness of auditing of any Organisation.

(PO5, PO6, PO7)

CO4: Students will have proper understanding of the requirements of documentary evidence for the completion of audit. (PO1, PO2, PO3)

CO5: Students will have the knowledge of the competency of person, his rights and duties regarding auditing and audit report. (PO 6, PO7)

Syllabus Auditing

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.	15
II	Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits	15
III	Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control	15
IV	Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation	15
V	Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.	15

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice”, Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House
New Delhi

Co-Curricular Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization



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TITLE OF THE PAPER: Auditing COMT46
Semester: IV

SECTION -A
Answer any FIVE of the following

Max.Marks:75
5x5=25M

1. Define Auditing. What are its advantages? (CO1) L1
2. What are the differences between Book keeping and Auditing? (CO1) L2
3. Explain about audit in Partnership firms. (CO2) L2
4. Explain the differences between Continuous Audit and Periodic Audit. (CO2) L2
5. What is meant by Audit Note book? (CO3) L1
6. What are the objectives of Internal Check.? (CO3) L2
7. Explain the importance of vouching. (CO4) L2
8. What are the contents of Audit Report? (CO5) L2

SECTION B

Answer the Following

5x10=50

9. a)What is Auditing? Explain the objectives of Auditing. (CO1) L2
Or
b) Write the differences between continuous and periodical audit (CO1) L2
10. a) Explain the Audit on the basis of Ownership. (CO2) L2
Or
b) Explain the Audit on the basis of Objective. (CO2) L2
11. a) What are the Preliminary steps to be taken before the commencement of a new Audit. (CO3) L2
Or
b) Explain the differences among the Internal Check, Internal Audit and Internal Control. (CO3) L2
12. a) Differentiate the Auditing and Investigations (CO4) L2
Or
b) Explain the Objectives of Vouching. Process of vouching cash transactions (CO4) L2
13. a) Explain the appointment and removal of an Auditor in a Company? (CO5) L2
Or
b) Explain the Liabilities of an Auditor. (CO5) L2



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TITLE OF THE PAPER: Goods and Service Taxes

Semester: IV

Course Code	COMT44	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: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (gen)		
Course Prerequisites (if any):	Intermediate level		

Learning Outcomes:

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

- ❖ Understand the basic principles underlying the Indirect Taxation Statutes.
- ❖ Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- ❖ Identify and analyze the procedural aspects under different applicable statutes related to GST.
- ❖ Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- ❖ Develop various GST Returns and reports for business transactions in Tally.

Syllabus
Goods and Service Taxes

Course Details

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 –Vijay Kelkar Sha Committee Recommendations - 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	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 - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.	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, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST	15

References:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. Library activities:

Co-Curricular Activities:

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns



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TITLE OF THE PAPER: Goods and Service Taxes COMT44

Semester: IV

TIME -3hrs

Model paper

Max. Marks: 75

SECTION-A

I. Answer any FIVE of the following

5x5=25M

1. What is GST?
2. Explain about GST Registration Number
3. Dual GST
4. GST Rates
5. Write about Reverse Charge Mechanism
6. Input tax Credit
7. Write about GSTR 9C
8. What is Annual Return

SECTION-B

Answer the Following

5x10=50

9.A) What are the advantages of Goods and Services Tax

OR

B) What are the Taxes Subsumed under GST

10.A) Write about Vijay Kelkar Sha Committee Recommendations

OR

B) What is the Comprehensive Structure of GST in India?

11.A) Explain the Bill of Supply Transactions in GST

OR

B) Write about GST Composition Scheme?

12 A) What is Input Tax Credit and explain it with suitable Examples

OR

B) Write about Time of Supply of Goods and Services

13.A) What are the Records to be maintained under GST?

OR

B) Explain about Annual Returns GSTR-9, GSTR 9A, GSTR 9B & GSTR 9C in GST

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TITLE OF THE PAPER: Taxation Semester -IV

Course Code	COMT48	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam	75
Total Number of Lecture	75	Total Marks	100
Year of Introduction:	Year of Offering:	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (Comp& E-C)		
Course Prerequisites (if any):	Intermediate level		

Learning Outcomes:

CO1:Impart knowledge on the provisions of income tax law and practice **PO4**

CO2: Enlist the ability of provisions of income from salary and House property its taxability **PO4**

CO3: The student can acquire knowledge in calculation of business income and professional income **PO6**

CO4: Acquaint the students with basic principles of goods and service tax. **(PO1,PO2)**

CO5: To impart knowledge and best practices in corresponding to trade appliance at customs. **(PO6)**

Syllabus Taxation

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Objectives- Principles of Taxation- Brief History- Basic Concepts- Capital and Revenue- Basis of Charge- Exempted Incomes - Residential Status - Incidence of Taxation	15
II	Computation of income from Salary: Income from Salary; Salary-Allowance -Perquisites – Deductions U/S 16- Deductions u/s80	15
III	Computation of Income from House Property : Income from House Property- Rental values – gross annual value – Net Annual Value – Deductions U/S24 (Simple problems)	15
IV	Computation of income from Business and Profession: Definition of Business and Profession -Admissible and inadmissible expenses-Computation of Business income: Income from Profession: Admissible Receipts and Payments - Computation of Professional income(Simple Problems)	15
V	Introduction and Administration to GST AND Customs : Meaning of GST- Nature and scope of GST - Merits and demerits of GST - Models of GST -CGST-SGST-IGST - Definitions: adjudicating- authority, agent, business, goods, places of business, In put tax credit , CUSTOMS: Meaning and Introduction of Customs ,Salient features of Customs Act 1962	15

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan

Suggested Co-Curricular Activities:

1. Seminars on direct tax and Indirect tax
2. Quiz
3. Problem solving exercises
4. Practice and provisions of taxation
5. Visit a tax firm.
6. Guest lecture by Chartered Accountant
7. Examinations (Scheduled and surprise tests)

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MODEL PAPER

TITLE OF THE PAPER: Taxation COMT48

Duration: 3 Hrs.

**Model Paper
Taxation**

Max Marks: 75M

Section-A

Answer **any Five** of the following:

5x5=25

1. Define a) assessee b) Person (CO1) L1
2. What is meant by Assessment year and Previous year? (CO2) L1
3. What are the Deductions u/s24 (CO3) L1
4. What do you understand by the term Business and Profession? (CO3) L2
5. What is Scope of GST? (CO4) L2
6. What are the allowed and dis allowed expenses? (CO1) L2
7. Define Adjudicating authority. (CO5) L1
8. What is meant by customs? (CO1) L1

SECTION B

Answer the Following:

5x10=50

9. a) How do you determine the residential status of an individual (CO1) L2

Or

b) Mr. Joseph a foreigner came to India from Poland for the 1st April 2014 he stayed here continuously for 3 years and went to France on 1st April 2017. He however returned to India on 1st July 2017 and went to Poland on 1st December 2018. He again came back to India on 25th January 2021 on a service in India what is his residential status for the assessment year 2021-22 (CO1) L3

10. a) Define Annual value. How is it determine? (CO2) L2

Or

b) Mr. Rama is a manager in a company at Delhi the particulars of the salary income are as under

Basic salary Rs 30,000/- per month

DA Rs 5,000/- per month

Entertainment Allowance Rs 1,000/- per month

Medical Allowance Rs 250/- per month

House Rent Allowance Rs 4000/- per month

Rent paid for the house Rs 5000/- per month

He and his employer contributes 15% of salary to RPF

Compute his salary income for assessment year 2021-22 (CO2) L3

11. a) Define Annual value. Explain different rental values under house property? (CO3) L2

Or

b) calculate income from house property from the particulars given below

MRV60,000/- FRV40,000/- Annual Rent 6000/- per month. The house is let out. Interest on loan 96,000/- (CO3) L3

12. a) What do you understand by the term Business and Profession? List out any 10 allowable deductions u/s37(1) (CO4)L2

or

b) From the particulars given below compute the income from profession of DrKarim for the assessment year 2021-22.

Receipts:

- i) Visiting fees Rs 26,000/-
- ii) Consultation fess RS 15,000/-
- iii) Sale of Medicines Rs 16,000/-
- iv) DividendsRs 5,000/-

Expenses

- i) Dispensary Rent Rs 5,000/-
- ii) Electricity Charges Rs3,000/-
- iii) Telephone Expenses Rs 3000/-
- iv) Salary to compounder Rs 5,000/-
- v) Purchase of Medicines Rs 8,000/-
- vi) Depreciation of X-Ray Machine Rs 2,000/-
- vii) Income Tax Rs 5,000/-
- viii) Donations Rs 2,000/-
- ix) Motor car expenses and depreciation 6,000/- (CO4) L3

13 a) what are the merits and demerits of GST (CO5) L2

or

b) Explain the salient features of customs (CO5) L2



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TITLE OF THE PAPER: Advanced Corporate Accounting

Semester: V / VI

Course Code	CACA-601 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)		

- 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-601 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 -601 G/C
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MODEL 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	
20,000 shares of Rs.10 each	2,00,000	Plant & machinery	1,20,000
5% debentures	1,00,000	Work in progress	1,50,000
Creditors	30,000	Stock	30,000
Reserve fund	25,000	Furniture and fittings	60,000
Dividend equalization fund	20,000	Debtors	2,500
Profit & loss appropriation account	5,100	Cash at bank	
Provision for depreciation on land and buildings	20,000	Cash in hand	25,000
			12,500
			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 -601 G/C
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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-602 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-602 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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MODEL PAPER

TITLE OF THE PAPER: SOFTWARE SOLUTIONS TO ACCOUNTING

Commerce	B.Com (Gen/Comp)	Semester-V / VI	2022-2023	CSSA-602 G/C
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Max Time : 3 Hrs.

Max

Marls: 70

Section -A

Answer TWO of the following

2X5=10M

1. Write about Spread Sheet (CO1)
2. Advantages of Tally (CO3)
3. Explain Delete of ledgers (CO4)
4. Voucher types (CO5)

Section -B

Answer any FOUR the following

4X15=60M

5. Name any 10 Functions in Microsoft Excel (CO1)
6. Explain Different types of Accounting Softwares (CO2)
7. Explain Features and Advantages of Gate way of Tally (CO3)
8. How to Company Creation in tally? (CO3)
9. Explain different types of Ledgers Tally (CO4)
10. Explain how to Creation Voucher? (CO5)
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-602 G/C
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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-603 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-603 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. Saravanavel, 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-603 G/C
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Max Time: 3Hrs.

Max

Marls: 70

MODEL 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-603 G/C
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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 -604 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 -604 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 -604 G/C
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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 -604 G/C
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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

THE END

Commerce	ENP -403C	2022-2023	B.Com(gen)
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Foundation Course – 9

ENTREPRENEURSHIP

Syllabus, For all Degree Programmes.

w.e.f. 2015-16 (Revised in April, 2016)

Semester – IV

(Total 30 Hrs)

Unit-I: Entrepreneurship: Entrepreneur Characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development – Start-ups.

Unit-II: Idea Generation and Opportunity Assessment: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

Unit-III: Project Formulation and Appraisal : Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

Unit-iv: Institutions Supporting Small Business Enterprises: Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

Unit-V: Government Policy and Taxation Benefits: Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions – Rehabilitation and Investment Allowances.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi,2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011
4. KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age

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Commerce	ENP -403C	2022-2023	B.Com(gen)
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SEMESTER – IV MODEL QUESTION PAPER COURSE CODE: ENP -403C

PAPER TITLE : ENTREPRENEURSHIP

Duration : 2Hours

Maximum marks : 50

Pass marks : 20

SECTION - A

Answer any FOUR of the following questions (4x5=20 Marks)

- 1.Features of Entrepreneur.
2. Rural Entrepreneurship .
3. Idea Generation Tecnniques .
4. Sources of New Ideas .
- 5.What is project Report.
- 6.Industrial Estates.
- 7.S.F.C.
- 8.Rehabilitation Allowance.

SECTION – B

Answer any THREE of the following questions. (3X10=30 Marks)

- 9.Explain the role of Entrepreneur in the Economic Development.
10. How can Entrepreneur Generate Ideas. .
11. Explain the contents of project report. .
- 12.. Write about NABARD and state its functions.
13. Write about SIDBI and its functions.
14. Write about New small Entreprise policy 1991.

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Commerce	ENP -403C	2022-2023	B.Com(gen)
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SEMESTER – IV

MODEL QUESTION PAPER

COURSE CODE: ENP -403C

PAPER TITLE : ENTREPRENEURSHIP

Maximum marks : 50

Duration : 2Hours

Weight age for the question paper

syllabus	Section-A (Short answer questions)	Section-B (essay questions)
Unit-1 (20Marks)	2	1
Unit-2 (20Marks)	2	1
Unit-3 (15Marks)	1	1
Unit-4 (30Marks)	2	2
Unit-5 (15Marks)	1	1
TOTAL 100	40	60

1. Each Short answer question carries 5 marks in Section-A
2. Each Essay question carries 10 marks in Section –B
3. The Question papers setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us .

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LEADERSHIP EDUCATION

SYLLAUBUS (SEMESTER-IV)

1.Organisation-Management-Leadership-Meaning and significance-different theories-trait theory,black&mountan theory-other functions of management.

2.Behavioral concepts-individual behavior-perception-learning-attitude formation and change-motivation-theories of motivation-personality development.

3.Interpersonal behavior-communication-leadership-influencing-relations-transactional analysis.

4.Group dynamics-roles-morale-conflict-group-inter-group behavior-inter-group collaboration and conflict management.

5.Team building and management-developing team resources-designing team-participation and repercussion-team building

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SEMESTER - IV

COURSE CODE: LEP-404

PAPER TITLE: LEADER SHIP EDUCATION

II B.A., B.COM., B.SC.,

Duration : 2 Hours

Maximum Marks: 50

Pass Marks: 20

SECTION-A

I. Answer any Four of the following questions.

4 x 5=20 Marks

- 1. Define organization?**
- 2. Define management**
- 3. What is learning?**
- 4. What is motivation**
- 5. Explain about verbal communication ?**
- 6. Write about non verbal communication?**
- 7. What is conflict?**
- 8. what is team building activities ?**

SECTION- B

II. Answer any Three of the following questions.

3x10=30Marks

- 9. What is leader ship? Discuss its importance.**
- 10. What are the Principles of management ? Discuss in detail**
- 11. Discuss Motivation concept and its characteristics ?**
- 12. What is communication ? Explain process of communication?**
- 13. Discuss the importance of group dynamic concepts.**
- 14. What is team building? What are the approaches of team building.**

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The guidelines to be followed by the question paper setters in leadership for the IV semester-end exams (2017 - 2018)

Paper title : leadership Education

II B.A., B.COM., B.SC.,

Semester-IV

Maximum Marks : 50

Duration:2 Hours

Weight age for the question paper

SYLLABUS	SECTION-A (short questions) 5 Marks	SECTION-B (essay questions) 10 Marks
Unit-1 (30 Marks)	2	2
Unit-2 (20 Marks)	2	1
Unit-3 (20 Marks)	2	1
Unit-4 (15 Marks)	1	1
Unit-5 (15 Marks)	1	1
TOTAL Questions	8	6

•The question papers setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.