

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

12-10-2023

**Minutes of the meeting of Board of studies in Commerce for the Autonomous courses of
AG & SG Siddhartha Degree College of Arts & Science, Vuyyuru, held at
10:30 AM on 12-10-2023**

N.VasanathaRao ... Presiding

Members Present:

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

8).....

(Sri K.SekharBabu)

**Member
Lecturer in Commerce
AG & SG S Degree College of Arts &
Science . Vuyyuru**

9).....

(Ms A.N.L Manohari)

**Member
Lecturer in Commerce
AG& SG S Degree College of Arts &
Science .Vuyyuru**

10).....

(Smt.Y.Swarnalatha)

**Member
Lecturer in Commerce
AG & SG S Degree College of Arts &
Science. Vuyyuru**

11).....

(K. Kiran kumar)

**Member
Lecturer in Commerce
AG & SG S Degree College of Arts &
Science. Vuyyuru**

Agenda of B.O.S Meeting:

1. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 1st Semester prescribed by APSCHE from the Academic Year 2023-2024.
2. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 3rd Semester prescribed by APSCHE from the Academic Year 2023-2024.
3. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the V/VI Semesters prescribed by APSCHE from the Academic Year 2023-2024.
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. A) It is resolved and recommended to introduce **FUNDAMANTALS OF COMMERCE** with course code No. **23COMT11**, **BUSINESS ORGINASATION** with code No. **23COMT12** as major Subjects in 1st semester for B.com General, B.com. Computer Applications and BCA Programs and **PRINCIPLES OF ACCOUNTING** With code no. **23COMMDT01** as Multi Disciplinary Course in I semester of **B.Sc. MATHS, PHYSICS, CHEMISTRY & COMPUTER** Major Programs for the batch of students admitted for the academic year 2023-24 .

There is a change in syllabi of Business Organization. Some new topics **Hindu Undivided Family – Co-operatives – Characteristics – Relative merits and demerits, Public Sector Enterprises (PSEs) – Multi National Corporations (MNCs)** has been Introduced in addition to the syllabus in II Unit. In Unit-III **“Promotion and Incorporation of a Company as per Companies Act 2013”** has been introduced and in Unit –V **“Computer Essentials”** was deleted.

- B) It is resolved to conform to the question paper format in accordance with APSICHE norms. Starting from the academic year 2023-24, both internal and external exams conducted by the department will feature objective-type questions, replacing descriptive questions, aligning with APSICHE guidelines.

2. Discussed and recommended the syllabi, and Model Question Papers for question paper setters in Commerce for the 3rd Semester of **II B.Com., (general, computer& e-commerce)** for the Academic year 2023-2024.

There is a change in syllabi of Advanced Accounting A new topic **“Conversion of single entry into Double Entry System”** has been Introduced in addition to the syllabus in II Unit. In Business Statistics, **“Diagrams and Graphic Presentation of data”** was deleted in Unit I. In Unit III **“Skeweness and Measures of Skeweness”** has been Introduced and A Topic named **“Kurtosis”** was deleted. In Unit IV Two New Topics **“Analysis of Time series & Index Numbers”** has been introduced.

3. Discussed and recommended the changed syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 5th / 6th Semester of **III B.Com. (General, computers& e-commerce)** for the Academic year 2023-2024. Prescribed by APSICHE. Changes are made in syllabi of **SOFT WARE SOLUTIONS TO ACCOUNTING.**

4. It is resolved to continue following Teaching and Evaluation methods for Academic year 2023-2024.

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 & BCA)

- Out of maximum 100 marks in each paper 30 marks shall be allocated for internal assessment for I.B.Com (General, Computers & BCA). 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 5 marks are allocated for the assignment OR Activity. And remaining 5 marks are allocated for attendance. There is no minimum passing for IA.

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

- Out of maximum 100 marks in each paper 30 marks shall be allocated for internal assessment for II.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 5 marks are allocated for the assignment/Activity. And remaining 5 marks are allocated for attendance. There is no minimum passing for IA.

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

- Out of maximum 100 marks in each paper 25 marks shall be allocated for internal assessment 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, 5 marks allocated on the basis of candidate's percentage of attendance and remaining 5 marks are allocated for the assignment. There is no minimum passing for IA.

Semester End Examinations (SEE)

- The Semester Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 70 marks, for 1st year, 70 marks for 2nd year and 75 marks for 3rd year irrespective of the number of credits allotted to it.

- Even though the candidate is absent for two IA exams/obtained zero marks, the external marks are considered (if he/she gets 40/70) and the result shall be declared as 'PASS'
 - The pass mark shall be 28 out of 70 in the Semester end examination for I B.Com (General & ,Computers) and 2nd B.com (General, Computers& e-Commerce)
 - The pass mark shall be 30 out of 75 in the Semester end examination for IIIB.Com(General ,Computers & e-Commerce)
 - The maximum marks for each Paper shall be 100. (Internal 30 + External 70) for I B.Com (General & Computers) and II B.Com (General ,Computers & e-Commerce))
 - The maximum marks for each Paper shall be 100. (Internal 25+ External 75) for III B.Com (General ,Computers & e-Commerce)
 - 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.
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- It is resolved to follow further changes if any in the Syllabus by the Competent Authority

Chairman

Programme Specific Outcomes (PSO)

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

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

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

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

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

Program outcomes (Pos)

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

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

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

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

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

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

SEMESTER – I

Course Code	Title of the Course	Instruct ion Hours per week	Credits	Evaluation		
				CIA MA RKS	SEE	
					MARKS	DURATION
23COMT11	Fundamentals of Commerce	5	4	30	70	3 Hrs.
23COMT12	Business Organisation	5	4	30	70	3 Hrs.
23ACC MDT01	Principles Of Accounting (MATHS, PHYSICS, CHEMISTRY & COMUTER SCIENCE)	2	2	15	35	2 Hrs

SEMESTER-III

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
					MARKS	DURATION
COMT31A	Advanced Accounting (Gen & CA, e-com)	5	4	30	70	3 Hrs.
COMT32	Business Statistics (Gen & CA,)	5	4	30	70	3 Hrs.
COMT33	Marketing (Gen)	5	4	30	70	3Hrs.
COMT34	E-Commerce(e-com)	5	4	30	70	3Hrs
COMT 36L	Entrepreneurship development (B.A, B.COM, BZC & AQUA)	2	2	15	35	2Hrs

SEMESTER- V / VI

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
		MARKS			DURATIO N	
COMSET01	Advanced Corporate Accounting (GEN&CA & E-commerce)	5	4	25	75	3 Hrs.
COMSET06	Software Solutions to Accounting (GEN&CA & E-commerce)	5	4	25	75	3 Hrs.
COMSET02	Advertising and Media Planning(GEN&CA & E-commerce)	5	4	25	75	3 Hrs.
COMSET03	Sales Promotion and Practice(GEN&CA & E-commerce)	5	4	25	75	3 Hrs.
COMSET04	Digital Marketing(GEN)	5	4	25	75	3 Hrs.
COMSET05	Service Marketing(GEN)	5	4	25	75	3 Hrs.



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TITLE OF THE PAPER: Fundamentals of Commerce
Semester: I

Course Code	23COMT11	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: 2023-24	Year of Offering: 2023- 24	Year of Revision: - 2023-24	Percentage of Revision: 0%
CLASS:	I.B.COM., (GEN, CA & BCA)		

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

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

- Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments.
- They acquire knowledge on micro and micro economics and factors determine demand and supply.
- Develop the skill of accounting and accounting principles
- An idea of Indian Tax system and various taxes levied on in India.
- They will acquire skills on web design and digital marketing.

COURSE OUTCOMES:

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

CO1- The student will able to identify the role commerce in Economic Development and Societal Development.

CO2- Equip with the knowledge Accounting Principles, ledgers and preparation of Trial Balance.

CO3 -To acquaint the knowledge on subsidiary books

CO4- The students will able to learn about Micro and Macro Economics, Demand and Supply

CO5- To familiarize the students with the knowledge of market structures and its price determination.

TITLE OF THE PAPER: **Fundamentals of Commerce**

Semester: I

Syllabus

Unit	Learning Units	Lecture Hours
I	Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.	15
II	Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.	15
III	Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.	15
IV	Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, and Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).	15
V	Computer Essentials: Web Design -Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behaviour, customized suggestions.	15

Lab Exercise:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Suggested Readings:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.



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TITLE OF THE PAPER: BUSINESS ORGANIZATION

Semester: I

Course Code	23COMT12	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: 2023-24	Year of Offering: 2023 - 2024	Year of Revision: --- 2023 - 2024	Percentage of Revision: 20%
CLASS:	I.B.COM., (GEN, CA & BCA)		

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership ,Hindu undivided family Joint Stock Company, PSEs and MNCs etc.
- Students will acquire the knowledge about formation of Joint Stock Company and preparation of important documents and joint stock company.
- Students can get knowledge plant location and plant layout.
- Students can acquire knowledge of types of business combination, Rationalization and Nationalization .

Course Objectives:

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

CO2- Have a demonstrated understanding on nature purpose and importance of different types of organizations.

CO3- Articulate the fundamentals of joint-stock company as per companies Act 2013.

CO4- Appraise the documentation and incorporation stages of a company.

CO5-Discuss and implement the managerial traits and talents essential for managing business.

Syllabus

Unit	Learning Units	Lecture Hours
I	<p>Business: Concept-Meaning- Features - Stages of development of business and importance of business -Classification of Business Activities- Meaning – Characteristics - Importance and Objectives of Business Organization - Business& Profession- Modern Business and their Characteristics</p>	15
II	<p>Forms of Business Organisation: Considerations in Establishing New Business - Forms of Business Organization - Sole Proprietorship, Partnership, Hindu Undivided Family – Co-operatives – Characteristics – Relative merits and demerits.-Joint Stock Company– Meaning – Characteristics of Company – Advantages – Kinds of Companies --Difference between Private and Public Company –Concept of one Person Company.- Public Sector Enterprises (PSEs) – Multi National Corporations (MNCs)</p>	15
III	<p>Promotion and Incorporation of a Company as per Companies Act 2013: Promotion – Stages – Promoters – Characteristics – Preparation of important documents for incorporation of a company – Certificate of Incorporation – Contents of Memorandum of Association and Articles of Association –Contents of Prospectus- Certificate of Commencement of Business.</p>	15
IV	<p>Plant Location and Layout: Meaning- Importance, Factors affecting Plant Location - Plant Layout - Meaning, Objectives, Importance- Types of Layout- Factors affecting Layout- Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size- Optimum Size and factors determining the Optimum Size.</p>	15
V	<p>Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.</p>	15

Text book:

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

Reference Books:

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

Revision of the syllabus 2023-24 (SEM -1, 3, 5)

Name of the Subject: **BUSINESS ORGANIZATION**

Academic Year	2022-23
Title of the paper	BUSINESS ORGANIZATION
Semester	I
Course code	23COMT12
CIA marks	30
Semester End marks	70
Total marks	100
Year of Introduction	2023-24
Year of Revision	2023-24
% of revision	20%

UNIT	Syllabus	Addition	Deletion
I	<p>Unit 1: Business: Concept-Meaning- Features - Stages of development of business and importance of business -Classification of Business Activities- Meaning – Characteristics - Importance and Objectives of Business Organization - Business & Profession- Modern Business and their Characteristics.</p>		
II	<p>Forms of Business Organization: Considerations in Establishing New Business - Forms of Business Organization - Sole Proprietorship, Partnership, Hindu Undivided Family – Co-operatives – Characteristics – Relative merits and demerits. Joint Stock Company– Meaning – Characteristics of Company – Advantages – Kinds of Companies --Difference between Private and Public Company - Public Sector Enterprises (PSEs) – Multi National Corporations (MNCs)</p>	<p>Forms of Business Organization: Hindu Undivided Family – Co-operatives – Characteristics – Relative merits and demerits, Public Sector Enterprises (PSEs) – Multi National Corporations (MNCs)</p>	

III	<p>Promotion and Incorporation of a Company as per Companies Act 2013: Promotion – Stages – Promoters – Characteristics – Preparation of important documents for incorporation of a company – Certificate of Incorporation – Contents of Memorandum of Association and Articles of Association –Contents of Prospectus- Certificate of Commencement of Business.</p>	<p>Promotion and Incorporation of a Company as per Companies Act 2013: Promotion – Stages – Promoters – Characteristics – Preparation of important documents for incorporation of a company – Certificate of Incorporation – Contents of Memorandum of Association and Articles of Association –Contents of Prospectus- Certificate of Commencement of Business</p>	
IV	<p>Plant Location and Layout: Meaning- Importance, Factors affecting Plant Location - Plant Layout - Meaning, Objectives, Importance- Types of Layout- Factors affecting Layout- Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size- Optimum Size and factors determining the Optimum Size.</p>		
V	<p>Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.</p>		<p>Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer. Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection</p>



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TITLE OF THE PAPER: PRINCIPLES OF ACCOUNTING

MULTIDISCIPLINARY COURSE

Semester: I

Course Code	23ACCMDT01	Course Delivery Method	Class Room / Blended Mode - Both
Credits	2	CIA Marks	15
No. of Lecture Hours / Week	2	Semester End Exam Marks	35
Total Number of Lecture Hours	30	Total Marks	50
Year of Introduction: 2023-24	Year of Offering: 2023 - 2024	Year of Revision: - 2023-24	Percentage of Revision:0%
CLASS: I Degree	I. B.Sc (Maths , Physics , Chemistry , Computers)		

Learning Out comes:

The Objective of this paper is to help non Commerce Students to Acquire basic knowledge of Accounting.

Courses Outcomes:

At the end of Course the Student Will able to

1. Equip with the Knowledge of Recording of Business Transactions in the Books of Accounts.
2. Develop the skill of journalizing and ledger preparation of transactions.
3. Students will acquaint the knowledge on Subsidiary books and Trial Balance.

PRINCIPLES OF ACCOUNTING
MULTIDISCIPLINARY COURSE
Syllabus

Unit	Learning Units	Lecture Hours
I	Introduction: Need for Accounting, Definition, Objectives, Functions of Accounting - Nature and Scope of Accounting – Branches of Accounting , Advantages and Limitations- Accounting Concepts and Conventions.	10
II	Accounting and Book keeping: Book Keeping and Accounting, Double Entry Book-Keeping, Accounting Cycle, Classifications of Accounts and its Rules, Journalizing. Posting to Ledger.	10
III	Subsidiary Books and Trail Balance: Types of subsidiary Books, Simple Cash Book, preparation of Trail Balance.	10



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PRINCIPLES OF ACCOUNTING

Commerce	I.B.Sc (Maths , Physics , Chemistry , Computers)	2023-24	Semester-I	23ACCMDT01
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Model Question Paper

DURATION: 2 HOURS

Max marks: 35

SECTION – A

Answer any **THREE** of the following

3x5=15M

1. Define Accounting and state its Objectives.
2. Write about the Advantages of Double entry system.
3. Explain about Accounting Cycle
4. Prepare Pavan account from the following

2023	Rs.
March 1 Goods Purchased from Pavan	38,000
6 Cash paid to Pavan	5,000
10 Goods returned to Pavan	1,500
14 Paid to Pavan by Cheque	6,800
20 Discount allowed by Pavan	5,000
26 Goods Purchased from Pavan for Cash	2,500
28 Furniture Purchased from Pavan	8,000

5. Write about Debit Note and Credit note
6. Enter the following transactions in the proper subsidiary Books.

2023	Rs.
Jan 1 Purchased goods from Varsh	10,500
2 Purchased goods from Saritha	5,000
5 Returned goods to Varsha	300
8 Purchased goods from Bhavana	2,000
15 Returned goods to Saritha	500

SECTION – B

Answer any **TWO** of the following

2x10=20M

7. Explain different Concepts and conventions.
8. Describe the classification of Accounts and its Rules with Examples.
9. Journalize the following transactions in the books of Bhagat.

2023	Rs.
March 1 Commenced Business with cash	40,000
2 Sold goods to Sichitra	5,000
3 Purchased Machinery	30,000
5 Paid Rent	5,000
9 Paid Electricity bill	1,000
12 Sold goods for Cash	6,000
15 Bought goods on Credit from Nokhil	15,000
18 Paid wages	5,000
21 Interest received through cheque	5,000
25 Advertisement Expenses	3,000

10. Prepare a trial balance from the following balances of Kushal as on 30th June 2023.

Opening Stock	20,000	Furniture	6,000
Purchases	85,000	Machinery	62,000
Purchase Returns	5,000	Debtors	36,000
Sales	1,60,000	Creditors	12,750
Sales Returns	6,200	Bills Receivable	4,600
Rent	1,200	Bills Payable	2,500
Salaries	5,700	Cash in Hand	5,220
Advertisement	880	Bank Overdraft	10,000
Commission Received	1,440	Interest on Over draft	1,800
Discount Cr.	710	Capital	50,000
		Drawings	7,800



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TITLE OF THE PAPER: Advanced Accounting

Semester: III

Course Code	COMT31A	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: 2021-22	Year of Offering: 2021-22	Year of Revision: 2022-23	Percentage of Revision: 5%
CLASS:	II.B.COM., (gen/computer/e-commerce)		

Course Objectives:

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

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

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

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

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

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

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

Advanced Accounting Syllabus

Unit	Learning Units	Lecture Hours
I	Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).	15
II	Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)- Conversion of Single entry to Double entry system (Simple Problems).	15
III	Hire Purchase System: Features –Difference between Hire Purchase and Installment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).	15
IV	Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).	15
V	Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).	15

Textbook:

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

Recommended Reference book:

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

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

Revision of the syllabus 2022-23 (SEM -1, 3, 5)

Name of the Subject: **Advanced Accounting**

Subject Code: COMT31A

Academic Year	2023-24
Title of the paper	Advanced Accounting
Semester	III
Course code	COMT31A
CIA marks	30
Semester End marks	70
Total marks	100
Year of Introduction	2021-22
Year of Revision	2022-23
% of revision	5%

UNIT	Syllabus	Addition	Deletion
I	Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).	Nil	Nil
II	Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)- Conversion of Single entry to Double entry system (Simple Problems).	Conversion of Single entry to Double entry system (Simple Problems).	Nil
III	Hire Purchase System: Features –Difference between Hire Purchase and Installment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).	Nil	Nil
IV	Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).	Nil	Nil
V	Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).	Nil	Nil



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Model Question Paper
Advanced Accounting

Commerce	II B.Com (Gen, CA & E-Com)	2023-24	Semester-III	COMT31A
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Time : 3 Hr.

Max.: 70 Marks

Section - A

Answer the following

5 x 4 = 20 Marks

1. (a) Features of receipts and payment account. (CO1, L1)

Or

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

2. (a) What are the features of Single Entry System? (CO2, L1)

Or

(b) Distinguish between double entry and single entry system. (CO2, L2)

3. (a) What is meant by Repossession of Goods?(CO3, L1)

Or

(b) Explain the features of Hire Purchase System. (CO3, L1)

4. (a) What are Fixed and Fluctuating Capital Methods? (CO4, L1)

Or

(b) Explain the Goodwill treatment in case of Admission of a new partner. (CO4, L1)

5. (a) What is Insolvency of partner.(CO5, L1)

Or

(b) Explain the rule in **Garner v/s Murray** case. (CO5, L2)

Section – B

Answer the following

5 x 10 = 50 Marks

Unit I

6. (a) From the following receipts and payment account of a club prepare Income and Expenditure account for the year ended 31st December 2017 and a Balance sheet as on that date.

Receipts and Payments Account

Receipts	Rs.	Payments	Rs.
To Cash in hand	3,000	By Maintenance of ground	682
To Fixed deposits	3,000	By Match expenses	1,324
To Subscriptions	4,000	By Salaries	1,100
To Entrance fees	275	By Printing	406
To Donations	501	By Postage	105
To Interest on Fixed deposit (up to 30.06.2017)	195	By Purchase of cricket equipment	972
		By sundry expenses	200
		By Investments	1,600
		By Fixed deposits 7%	1,582
		By Cash in hand	3,000
	10,971		10,971

Adjustments:

- i) Outstanding salary Rs. 100
- ii) Unused postage 31.12.2016 Rs. 75 and 31.12.2017 Rs. 90.
- iii) The stock of cricket equipment on 31.12.2017 was Rs. 321.
- iv) Outstanding subscriptions for 2017 were Rs. 800.

(Or)

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

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

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

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

Unit II

7. (a) Kedarnath Keeps his books under single entry system. He gives you are the following information from which you are request to find out his profit or loss for the year ended 31.12.2022

	1-1-2022	31-12-2022
Bank Balance	(Cr.) 560	(Dr.) 350
Cash in hand	10	50
Sundry debtors	4,500	3,600
Sundry Creditors	2,650	3,000
Stock of goods	2,700	2,900
Plant	4,000	4,000
Furniture	1,000	1,000

Kedaranath had withdrawn Rs. 2,000 during the year and had introduced fresh capital of Rs. 4,200 on 1.7.2022. A provision of 5% on debtors is necessary, write off depreciation on plant at 10% and Furniture at 15%. Interest on capital is to the allowed at 5% p.a.

(Or)

(b) From the following details, prepare Trading, Profit and Loss Account and Balance Sheet.

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

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

Unit III

8. (a) On 1.1.2018 A mini bus purchased on Hire purchased on hire purchase system for Rs. 1,60,000. Rs. 40,000 paid on signing the agreement and the balance by three instalments of Rs. 50,000 each to be paid on last day of each year. Depreciation is to be charged @10% on the diminishing balance method. Prepare necessary ledger accounts in the books of hire purchaser and vendor.

(Or)

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

Unit IV

9. (a) The following is the Balance Sheet of Harshitha and Sindhu who had been sharing profit and losses in the ratio of 3:2. **(CO4, L3)**

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

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

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

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

(Or)

B) A, B and C were carrying on business in partnership sharing profits and losses in the ratio 3: 2

1. On 31st December 2018 Balance Sheet of the firm stood as follows. **(CO3, L3)**

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	13,950	Cash	5,900
Capital Accounts:		Debtors	8,000
A	15,000	Stock	11,690
B	10,000	Buildings	23,000
C	10,000		
	48,590		48590

B retired on the above mentioned date on the following terms:

- a) Buildings be appreciated by Rs.7, 000.
- b) Provision for bad debts is made @ 5% on debtors.
- c) Goodwill of the firm be valued at Rs.9,000 and adjustment in this respect be made without raising Goodwill Account.

- d) Rs.5,000 be paid to B immediately and the balance due to him be treated as a loan carrying interest @ 6% per annum. Show the Balance Sheet of the firm as it would appear immediately after B's retirement.

Unit V

10. (a) P, Q and R share profits in the ratio of 1/2, 1/6 and 1/3. They decided to dissolve the partnership on 31st December 2015, when their Balance Sheet showed as under: (CO4, L4)

Balance Sheet as at 31st December, 2015

Liabilities	Rs.	Assets	Rs.
Creditors	41,000	Cash at Bank	5,000
P's Capital	30,000	Sundry Assets	80,000
Q's Capital	15,000	Goodwill	10,000
R's Capital	3,000		
Reserve	6,000		
	95,000		95,000

Sundry assets realized Rs.50, 000 and Goodwill Rs.4,000. You are required to show the final adjustments among partners assuming that R is insolvent and is unable to bring in anything.

(Or)

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

Balance Sheet of P,Q& R as at 31st December 2020

Liabilities	Rs.	Assets	Rs.
Creditors	30,000	Cash at Bank	6,000
Bills Payable	7,000	Sundry Debtors	20,000
Loan from P	30,000	Less Provision for	
General Reserve	15,000	doubtful debts	1,000
Capital Accounts:		Stock	30,000
P	30,000	Investments	10,000
Q	25,000	Fixtures	2,000
R	15,000	Plant	35,000
		Freehold Property	50,000
	1, 52,000		1, 52,000

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

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

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



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TITLE OF THE PAPER: Business Statistics

Semester: III

Course Code	COMT32	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: 2012-13	Year of Offering: 2012 - 13	Year of Revision: 2021-22	Percentage of Revision: 25%
CLASS:	II.B.COM., (gen/computer)		

Course Prerequisites (if any): Intermediate level

After completing this programme the students will be able to –

- Objective:** 1. The objective of this course is to impart knowledge on the application of statistical tool and techniques in business decision making.
2. Students will be able to understand basic theoretical and applied principles of statistics.
 3. Students will gain proficiency in using statistical for data analysis.

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

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

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

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

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

Syllabus

Unit	Learning Units	Lecture Hours
I	Introduction to Statistics: Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation	12
II	Measures of Central Tendency: Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode	18
III	Measures of dispersion and Skewness: Properties of dispersion, Range, Quartile Deviation, Mean deviation, Standard deviation, Coefficient of Variation, Skewness Definition, Karl Pearson's and Bowley's Measures Of skewness	15
IV	Measures of Relation: Meaning and use of correlation, Types of correlation, Karl Pearson's correlation coefficient, Probable Error, Spearman's Rank correlation, Regression analysis comparison between correlation and Regression, Regression Equations	15
V	Analysis of Time Series & Index Numbers Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers.	15

Text Book

- 1) Business Statistics –S.Chand

Reference Books:

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

Suggested Co-Curricular Activities:

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

Quiz using Google forms

Revision of the syllabus 2022-23 (SEM -1, 3, 5)

Name of the Subject: **Business Statistics**

Subject Code: COMT32

Academic Year	2023-24
Title of the paper	Business Statistics
Semester	III
Course code	COMT32
CIA marks	30
Semester End marks	70
Total marks	100
Year of Introduction	2012-13
Year of Revision	2021-22
% of revision	25%

UNIT	Syllabus	Addition	Deletion
I	Introduction to Statistics: Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation	Nil	Diagrams and Graphic Presentation of Data (including problems)
II	Measures of Central Tendency: Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode	Nil	Nil
III	Measures of dispersion and Skewness: Properties of dispersion, Range, Quartile Deviation, Mean deviation, Standard deviation, Coefficient of Variation, Skewness Definition, Karl Pearson's and Bowley's Measures Of skewness	Skewness Measures of Skewness: Absolute and Relative Measures- Coefficient of Skewness: Karl Pearson's, Bowley's	Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)
IV	Measures of Relation: Meaning and use of correlation, Types of correlation, Karl Pearson's correlation coefficient, Probable Error, Spearman's Rank correlation, Regression analysis comparison between correlation and Regression, Regression Equations	Nil	Nil

V	<p>Analysis of Time Series & Index Numbers Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers.</p>	<p>Analysis of Time Series & Index Numbers Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers.</p>	Nil
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MODEL QUESTION PAPER

Commerce	II B.Com (Gen, CA)	2023-24	Semester-III	COMT32
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BUSINESS STATISTICS

Duration: 3 Hrs.

Max Marks: 70M

SECTION – A

Answer the following:

5X 4M = 20Marks

1. a) What are the limitations of statistics? CO1, L1
OR
b) What are the sources of Primary data? CO1, L1
2. (a) Explain the various types of averages. CO2, L2
OR
(b) What do you mean by measures of central tendency? CO2, L1
3. (a) What is dispersion? State its objectives CO3, L1
OR
1. (b) Explain the various measures of Skewness. CO3, L2
4. (a) What are the different types of correlation? CO4, L1
OR
(b) Explain the any three differences between Regression and Correlation. CO4, L2
5. (a) Explain the components of Time series. CO5, L2
OR
(b) What are the uses of index numbers? CO5, L1

SECTION – B

Answer the following:

5 X 10M = 50 Marks

UNIT – I

- 6.(a) Define statistics. Discuss its importance and functions. CO1, L1
OR
(b) What do you mean by collection of data? Explain the various methods of collection of data.
CO1, L1

Unit II

7. (a) Compute Mean and Median for the following data. C02, L3

X Less than	500	450	400	350	300	250	200	150	100
Frequency	150	146	130	93	47	26	15	7	3

OR

(b) Calculate Mode for the following data. C02, L3

C I	0-20	20-40	40-60	60-80	80-100	100-120	120-140	140-160
Frequency	14	26	33	36	39	18	6	2

UNIT – III

8. (a) Calculate Standard Deviation and coefficient of variation for the following data . C03, L3

Class Interval	0-10	10-20	20-30	30-40	40-50
Frequency	5	15	30	65	80

OR

(b) Find the Karl Pearson's Skewness for the following data . C03, L3

Size	45-50	51-56	57-62	63-68	69-74
Frequency	12	17	22	18	11

UNIT – IV

9.(a) Calculate Rank correlation for the following data . C04, L3

Marks In Accounts	20	24	21	27	29	40	38	31	60	50
Marks In Auditing	110	115	127	111	152	141	138	131	161	159

(OR)

(b) Find the two regression equations from the following particulars. C04, L3

X	1	5	3	2	1	2	7	3
Y	6	1	0	0	1	2	1	5

UNIT – V

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

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

OR

(b) Show that Fisher's formula satisfies, Time reversal Test and Factor Reversal Test using the following data: C05, L3

Commodity	2000		2001	
	Price	Qty	Price	Qty
A	10	12	12	12
B	5	8	6	9
C	20	3	25	4
D	8	10	8	9



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TITLE OF THE PAPER: Marketing
Semester: III

Course Code	COMT33	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: 2021-22	Year of Offering: 2021 - 22	Year of Revision: -	Percentage of Revision: 0%
CLASS:	II.B.COM.,(gen)		

Course Objective:

1. To acquire knowledge on marketing concepts, 4P's, to build applicable skills through variety internship opportunities
2. Student will gain understanding of consumer buyer behaviour, pricing strategies and ethical concept of marketing

Learning Outcomes:

- CO1: To introduce the concepts of marketing and understand the factors influence the market environment.
- CO2: Analyze the consumer market models and enlightens consumer buyer behaviour models.
- CO3: Understand the concept of product and identify the need of product mix and product line decisions.
- CO4: Develop an idea about pricing strategies and pricing decisions.
- CO5: Enhance the students about decisions regarding promotion and distribution channels.

SYLLABUS

Marketing

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.	15
II	Consumer Behaviour and Market Segmentation: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation	15
III	Product Management: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.	15
IV	Pricing Decision: Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.	15
V	Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing	15

References:

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



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Commerce	II B.Com (Gen.)	2023-24	Semester-III	COMT33
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Marketing

Semester: III

Model paper

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any Five of the following questions

5x 4= 20M

1. a) Selling Concept
(Or)
b) Define Marketing Environment
2. a) What is Consumer behavior ?
(Or)
b) What is buying Behavior?
3. a) What is New Product?
(Or)
b) Define Branding.
4. a) Advantages of skimming pricing.
(Or)
b) What is Penetration Pricing?
5. a) Online Marketing
(Or)
b) Advantages of Direct Marketing

SECTION- B

II. Answer the following questions

5 x 10 = 50M

6. (a).Describe 4P's of Marketing
(Or)
(b)What are the Different Concepts of Marketing?

7. (a).What is Market Segmentation?

(Or)

(b) Describe the stages in Buying Decision process

8. (a). Describe Product Life Cycle.

(Or)

(b) Explain the Advantages and disadvantages of Packaging and labelling

9. (a).Explain the different types of Pricing strategies

(Or)

(b) What is the Factor Influencing Price Determination?

10. (a).What are the differences Between Personal selling and Direct Marketing?

(Or)

(b) Types of Distribution channels



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TITLE OF THE PAPER: E COMMERCE

Semester: III

Course Code	COMT34	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: 2021-22	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (E-commerce)		

Course outcomes:

CO1: Students understand the mechanism of E- commerce (PO5) (PSO1)

CO2: Students themselves equip specialization in website designing for E-Commerce (PO5) (PSO1)

CO3: Students are able to enhance their skills in operational services of E-Commerce (PO5) (PSO1)

CO4: Students are able to involve in activities of E-Commerce (PO5) (PSO1)

CO5: Students are able to create awareness among the public one commerce activities (PO5) (PSO1)

Syllabus

Unit	Learning Units	Lecture Hours
I	<p>Introduction, Nature and Scope</p> <p>Introduction- Definition –importance- Nature and scope of ecommerce- Advantages and limitations-Types of ecommerce– B2B,B2C,C2B,C2C,B2A,C2A-Framework of ecommerce</p>	15
II	<p>Environmental and Technical support Aspects</p> <p>Technical Components-Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-</p>	15
III	<p>Security and Legal Aspects</p> <p>Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law- Relevant Provisions of IT Act2000.</p>	15
IV	<p>Operational Services of e Commerce</p> <p>E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)</p>	15
V	<p>E payment System</p> <p>Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIMEtc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-</p>	15

Text Books:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.McGrawHillEducation

References:

1. Bajaj,D.Nag,ECommerce, TataMcGrawHillPublication

2. WhitelyDavid , E-Commerce,McGrawHill

3. TNChhabra,ECommerce,DhanapatRai&Co

4. DaveChaffey,EBusinessandECommerceManagement,PearsonPublication

5.Dr.PratikumarPrajapati,Dr.M.Patel,ECommerce,RedshinePublication



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E- COMMERCE

Commerce	II B.Com (e-com)	2023-24	Semester-III	COMT34
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Time: 3Hrs

Max Marls: 70

Section –A

Answer the following

5X4=20M

1. a) Define E commerce. (CO1)
(Or)
b) Write about B2B. (CO1)
2. a) Write about Internet? (CO2)
(Or)
b) What is Website? (CO2)
3. a) Write about Digital signature ? (CO3)
(Or)
b) What is Firewalls (CO3)
4. a) E-Banking services (CO4)
(Or)
b) Auctions (CO4)
5. a) Write about Digital Payments (CO5)
(Or)
b) Mobile Wallets (CO5)

Section –B

Answer the following questions.

5X10=50M

6. a) Describe the importance and scope of E Commerce (CO1)
OR
b) Explain the types of E Commerce (CO1)
7. a) Explain Different Technical Components in E Commerce (CO2)
OR
b) How do you design Web sites (CO2?)
8. a).Write about security environment (CO3)
OR
b) Describe about Cyber law. (CO3)

9 a) Explain the features of E retailing (CO4)

OR

b) Explain different payments utilities of Online shopping (CO4)

10. a) Explain different types of E payment system (CO5)

OR

b) Explain unstructured Supplementary service data.(CO5)



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TITLE OF THE PAPER: ENTREPRENUERSHIP DEVELOPMENT

Semester: III

Course Code	COMT36L	Course Delivery Method	Class Room / Blended Mode - Both
Credits	2	CIA Marks	15
No. of Lecture Hours / Week	2	Semester End Exam Marks	35
Total Number of Lecture Hours	30	Total Marks	50
Year of Introduction: 2023-24	Year of Offering: 2023-24	Year of Revision: - 2023-24	Percentage of Revision: 100%
Class:	II. Degree., B.A, B.COM, (gen/comp/e-com) B.Z.C, AQUA		

Learning Outcomes:

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

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

Syllabus

ENTREPRENEURSHIP DEVELOPMENT

Unit	Learning Units	Lecture Hours
I	Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics– Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start-ups.	10
II	Idea Generation and Project Formulation: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for Generating Ideas – Preparation of Project Report –Contents; Guidelines for Report preparation – Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis.	10
III	Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI,– State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.	10

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi
2. Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
7. Peter F. Drucker, Innovation and Entrepreneurship
8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities
9. Dr B E V L Naidu, Entrepreneurship. Seven Hills Publishers

Suggested Co-Curricular Activities (As far as possible)

1. Group Discussion
2. Debate
3. Seminar
4. Visit to an SSI and preparing of an outline Report
5. Invited Lecture by a Bank Employee on the Bank Support to a Start Up.
6. Chart showing tax concessions to SSI, MSME both direct and indirect.



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Commerce	COMT36L	2023-2024	II B.A, B.COM, (gen/comp/e-com) B.Z.C, AQUA)
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SEMESTER –III

Model Paper

ENTREPRENUERSHIP DEVELOPMENT

Life Skill Course

Max. Time: 2 HOURS

SECTION – A

Max. Marks: 35

Answer any **THREE** of the following questions

3x5=15M

1. Characteristics of Entrepreneur
2. Write about Start-ups
3. Techniques for Generating Ideas
4. Define Market Analysis
5. NABARD
6. State Financial Corporation

SECTION – B

Answer any **TWO** of the following questions

2x10=20M

7. Explain Role of Entrepreneurship in Economic Development
8. Explain Preparation of Project Report
9. Describe Government Policy for MSMEs
10. Describe Tax Incentives and Concessions.



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TITLE OF THE PAPER: Advanced Corporate Accounting

Semester: V / VI

Course Code	COMSET01	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: 2022-23	Year of Offering: 2022 - 23	Year of Revision: -	Percentage of Revision: 0%
CLASS:	III.B.COM., (gen/computer & E- Commerce)		

CO1: The students are able to calculate purchase consideration and different methods of determining Purchase consideration and its accounting treatment. (PO1) (PSO1)

CO2: students will acquire the knowledge on provisions for amalgamation of company as per accounting standard 14 and its treatment.(PO4) (PSO1)

CO3: The students will get the knowledge on forms of internal reconstruction and alteration and Reduction of share capital and its accounting treatment.(PO4) (PSO1)

CO4: The students will be able to prepare consolidated financial statements and calculate minority Interest and its accounting treatment.(PO4) (PSO1)

CO5: students will be able to prepare liquidators final statement of accounts at the time of winding up Of a company. And are able to calculate liquidators remuneration and acquire the capacity for Preparation of statement of affairs and deficiency account and its accounting treatment.(PO8) (PSO1)

Learning Objective:

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

Syllabus

ADVANCED CORPORATE ACCOUNTING

Paper code: COMSET01

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 & E- Commerce)	Semester-V / VI	2023-2024	COMSET01
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MODAL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

1. Define Purchase consideration (CO1)
2. What is Amalgamation? (CO2)
3. Explain Alteration of share capital (CO3)
4. What is a Holding Company (CO4)
5. How do you calculate Minority interest (CO4)
6. Explain Liquidation (CO5)
7. What is meant by Reduction of share capital (CO3)
8. Calculations of liquidators remuneration (CO5)

Section –B

Answer the following

5X10=50M

9. a) Explain the methods for determining the purchase consideration (CO1)

Or

- b) Balance sheet of A Ltd (CO1)

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Share Capital 50,000 equity shares of Rs 10/- each fully paid	5,00,000	Fixed Assets	5,00,000
5% Debentures	1,50,000	Investments	1,00,000
General Reserve	30,000	Current Assets	1,80,000
Profit & Loss a/c	20,000	Preliminary Expenses	20,000
Current Liabilities	1,00,000		
Total	8,00,000		8,00,000

On the date of Balance sheet the company was taken over by B Ltd on the following terms

- i) Fixed assets are revalue at Rs 6, 00,000
- ii) Investments have only a market value of Rs 80,000
- iii) Current assets are agreed at Rs 2, 00,000
- iv) All liabilities are taken over by B Ltd

You are required to compute purchase consideration

10. a) Explain the provisions for amalgamation of companies (CO2)

Or

b) Charlee limited and Piyush limited were amalgamated on 1st Arpil 2019 a new company was formed with the name of Chaplin Limited to take over the business of existing companies The balance sheets of both the companies as on 31-03-2019 are given below (CO2)

Liabilities	Charlee Ltd Rs	Piyush Ltd Rs	Assets	Charlee Ltd Rs	Piyush Ltd Rs
Share capital Equity shares of Rs 10 each	800	600	Fixed Assets Less Depreciation	1500 200 <hr/> 1300 <hr/>	1000 100 <hr/> 900 <hr/>
12% preference shares of Rs 100 each	400	300	Investments	500	200
Reserves & Surplus: General Reserve Capital Reserve Profit & Loss a/c Secured Loans Trade Creditors Tax provision	300 200 150 400 300 150	150 150 100 200 100 100	Current Assets: Stock Debtors Cash and Bank	300 400 200	200 200 200
Total	2700	1700		2700	1700

Other Information:

i) Preference shareholders of the two companies are suit equivalent number of 75% of preference shares of Chaplin Ltd

ii) Chaplin Ltd will issue one equity of Rs 10 each for every share of Charlee ltd and Piyush Ltd.

Prepare the balance sheet of Chaplin ltd on the assumption that the amalgamation is in the nature of merger

11. a). Explain the accounting treatment of internal reconstruction. (CO3)

Or

b) 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

12. a) Explain the legal requirements for consideration (CO4)

Or

b) 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:		
shares of Rs 10 each	8,00,000	3,00,000
b) Reserves and Surplus:		
i) Reserve on 1-4-2019	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	5,50,000

The surplus account of s Ltd had a credit balance of Rs 6000 on 1-04-2019. Prepare a consolidated Balance sheet as on 31-03-2020.

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

Or

b) A liquidator is entitled to receive remuneration @2% of the assets realized and 3% on the amount distributed among the unsecured creditors. The assets realized RS 70,00,000 against which payment was made as follows:

Liquidation expenses Rs 50,000

Preferential creditors Rs 1, 50,000

Secured Creditors RS 40,00,000

Unsecured Creditors Rs 30,00,000

Calculate the total remuneration payable to the liquidator (CO5)



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TITLE OF THE PAPER: SOFTWARE SOLUTIONS TO ACCOUNTING
Semester: V / VI

Course Code	COMSET06	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: 2022-23	Year of Offering: 2022 - 23	Year of Revision: 2023-2024	Percentage of Revision: 20%
CLASS:	III.B.COM., (gen/computer & E- Commerce)		

Course Learning Outcomes

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

1. Understand the technical environment of accounting software's.
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 software's.
5. Integrate the concept of different Accounting soft ware's for accounting purpose
6. Design new approaches for use of accounting software environment.

Syllabus
SOFTWARE SOLUTIONS TO ACCOUNTING

Paper code: - COMSET06

Unit	Learning Units	Lecture Hours
I	Introduction – Accounting Principles & Concepts - Book Keeping –Types of Accounts – Golden Rules of Accounts -Mode of Accounts – Financial statements -Recording o transaction of sample data.	15
II	Working with Tally -Creating Company – Loading/Selecting a company – Shutting a company -Modifying an existing company – Deleting a Company- Setting User level of the Company - Company Features – Company Configurations.	15
III	Groups – Creating new group – Concept of Default Groups (28) -Creating a sub group – Altering a group – Deleting a group - Multiple groups (Problems)-Ledgers – Creating a ledger – Altering a ledger – Deleting a ledger.	15
IV	Vouchers in Tally – Configuring vouchers – Predefined vouchers -Creating vouchers -Displaying and altering vouchers (Problems).	15
V	Generating Basic Reports -Financial Statements - Accounting Books & Registers – Practice Exercise.	15

Text Book prefer:

1. Tally prime with GST – Gaurav Agarwal

Text Book Reference:

1. Tally prime with GST – Gaurav Agarwal
2. GST practice manual – Taxmann

Curricular Activities:

Class room Activities: 1.Face to face Interaction in the class

- 2.listing assignments
- 3.Conduct Quiz
- 4.Conduct Seminars
- 5.synchronous,asynchronous and hybrid method online

Co-Curricular Activities:

- 1.Books reading
- 2.Student seminars, debate
- 3.QUIZ program
- 4.Assignments
- 5.Field studies (individual/group)

Revision of the syllabus 2023-24

Name of the Subject: **SOFTWARE SOLUTIONS TO ACCOUNTING**

Academic Year	2023-24
Title of the paper	SOFTWARE SOLUTIONS TO ACCOUNTING
Semester	V/VI
Course code	COMSET06
CIA marks	25
Semester End marks	75
Total marks	100
Year of Introduction	2022-23
Year of Revision	2023-24
% of revision	20%

UNIT	Syllabus	Addition	Deletion
I	Introduction – Accounting Principles & Concepts - Book Keeping –Types of Accounts – Golden Rules of Accounts -Mode of Accounts – Financial statements -Recording o transaction of sample data.	Introduction – Accounting Principles & Concepts - Book Keeping –Types of Accounts – Golden Rules of Accounts - Mode of Accounts – Financial statements - Recording o transaction of sample data.	Computerized Accounting Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.
II	Working with Tally-Creating Company – Loading/Selecting a company – Shutting a company - Modifying an existing company – Deleting a Company-Setting User level of the Company - Company Features – Company Configurations.		Introduction to Leading Accounting Softwares – Busy - Marg – Quick Books - Zoho Books .
III	Groups – Creating new group – Concept of Default Groups (28) -Creating a sub group – Altering a group – Deleting a group - Multiple groups (Problems)- Ledgers – Creating a ledger – Altering a ledger – Deleting a ledger.		
IV	Vouchers in Tally – Configuring vouchers – Predefined vouchers -Creating vouchers -Displaying and altering vouchers (Problems).		
V	Generating Basic Reports - Financial Statements - Accounting Books & Registers – Practice Exercise.		



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TITLE OF THE PAPER: Software Solutions to Accounting

Commerce	B. Com (Gen, Com& E-com)	Semester-V / VI	2023-2024	COMSET06
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MODEL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

1. Types of Accounts (CO1)
2. Write about sample data (CO1)
3. Shut a Company (CO2)
4. Write the steps in deleting company (CO2)
5. Write about Sub group in Tally (CO3)
6. Explain the Concept of Default Groups (CO3)
7. Write about Predefined Vouchers (CO4)
8. Display Report (CO5)

Section –B

Answer the following

5X10=50M

9. a) Define Accounting and Explain its Objectives. (CO1)
Or
b) What is GAAP? Explain Concepts and Conventions (CO1)
10. a). Explain Features and Advantages of Gate way of Tally (CO2)
Or
b) Explain the Company creation in Tally (CO2)
11. a) How to Create Groups in Tally (CO3)
Or
b) Explain the Alter ledger and delete ledger (CO3)
12. a) Explain the Voucher Types in Tally (CO4)
Or
b)What is a Voucher Write about Journal voucher and Contra Voucher(CO4)
13. a) Explain the basic features of Tally Reports (CO5)
Or
b) Write the steps in Tally to see Profit and loss account and Balance Sheet (CO5)



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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

Semester: V / VI

Course Code	COMSET02	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: 2022-23	Year of Offering: 2022- 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., ((gen/computer & E- Commerce)		

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: COMSET02

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



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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

Commerce	B.Com ((gen/computer & E-Commerce))	Semester-V / VI	2022-2023	COMSET02
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Max Time: 3Hrs.

Max Marks: 75

**MODAL PAPER
Section –A**

5X5=25M

Answer any **FIVE** of the following

1. What is advertising? (CO1)
2. DAGMAR approach (CO2)
3. Types of advertising copy (CO3)
4. Media planning (CO4)
5. Advertising strategy (CO5)
6. Objectives of advertising (CO1)
7. Criticism of Advertising (CO1)
8. Market Analysis (CO1)

Section –B

Answer the following

5X10=50M

9. a) Explain the significance of advertising. (CO1)

Or

- b) “Advertising sells products” do you agree with this statement? Give reasons for your answer (CO1)

10. a) What are various types of advertising agencies? (CO2)

Or

- b) Explain the role of advertising standards council of India (CO2)

11. a) How to decide testing of an advertising copy (CO3)

Or

- b) What is an advertising copy? Describe its elements (CO3)

12. a) Define the term media planning. Explain the factors to be considered while selecting media vehicle (CO4)

Or

b) What do you mean by print media of advertising? (CO4)

13. a) Explain the following concepts (CO5)

i) Target ii) Frequency iii) Timing

Or

b) Explain media choices and its influencing factors (CO5)



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

Semester: V / VI

Course Code	COMSET03	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: 2022-23	Year of Offering: 2022 - 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (gen/computer & E- Commerce)		

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: COMSET03

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.ShailaBootwalaDr.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



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

Commerce	B.Com (gen/computer & E- Commerce)	Semester-V / VI	2023-2024	COMSET03
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MODEL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

1. What are the factors influencing sales promotion? (CO1)
2. What is surrogate selling? (CO2)
3. Explain the scope of sales promotion (CO1)
4. What are coupons and discounts? (CO4)
5. Explain selling sequence. (CO4)
6. Write briefly about training induction. (CO5)
7. What are the various tools of sales promotion? (CO3)
8. Explain cross promotion (CO2)

Section –B

Answer the following

5X10=50M

9. a).Discuss the strengths and limitations of sales promotion (CO1)
Or
b) Explain various types of sales organization (CO1)
10. a) Describe sales promotion methods in product life cycle (CO2)
Or
b) Explain the functions of sales executives (CO2)
11. a). Discuss the steps in designing sales promotion campaign (CO3)
Or
b) Explain various promotional strategies (CO3)
12. a) What are the functions and qualities of sales manager? (CO4)
Or
b) Discuss the various types of salesmen (CO4)
13. a) Explain the process of recruitment and selection of sales personnel (CO5)
Or
b) What are the different events for enhancing sales promotion? (CO5)



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TITLE OF THE PAPER: DIGITAL MARKETING

Semester: V / VI

Course Code	COMSET04	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: 2022-23	Year of Offering: 2022 - 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (gen)		

Learning Outcomes

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

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

Syllabus

DIGITAL MARKETING

Paper code: COMSET04

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

References

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



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TITLE OF THE PAPER: DIGITAL MARKETING

Commerce	B.Com (Gen)	Semester-V / VI	2023-2024	COMSET04
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MODEL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any FIVE of the following

5X5=25M

1. What is Digital Marketing?
2. What are the benefits of Digital Marketing?
3. Explain Website planning.
4. Explain SEO content optimization
5. Search Engine
6. Social Networking
7. Evolution of Email
8. Explain creating and tracking emails.

Section –B

Answer the following

5X10=50M

9. a) Define marketing. Explain the differences between traditional marketing VS digital marketing
Or
b) Explain trends in digital marketing.
10. a) what are the components of website?
Or
b) Write about installing and activating plugin?
11. a) What is Website SEO? Explain importance and advantages of optimizing website.
Or
b) Explain the importance off – page SEO
12. a) what are the goals of social media marketing
Or
b) Explain various tools of social media marketing
13. a) Trends in development and advancements in email marketing Explain
Or
b) Write about mapping industry trends and eliminating spam messages?



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TITLE OF THE PAPER: Service Marketing
Semester: V / VI

Course Code	COMSET05	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: 2022-23	Year of Offering: 2022- 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (gen)		

Learning Out comes

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

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

Syllabus

Service Marketing

Paper code: COMSET05

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

References

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.



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TITLE OF THE PAPER: Service Marketing

Commerce	B.Com (Gen)	Semester-V / VI	2023-2024	COMSET05
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MODEL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any FIVE of the following

5X5=25M

1. Scope of Services (CO1)
2. Discuss the growth of services sector in India (CO1)
3. Briefly explain customer expectations on services (CO2)
4. Concept of customer delight (CO2)
5. Why customer relationship is important? (CO3)
6. Service flexibility Vs. Standards (CO4)
7. Need for service Development (CO5)
8. Reasons for services failure (CO5)

Section –B

Answer the following

5X10=50M

9. a) Define Services Marketing. Explain the classification of services. (CO1)
Or
b) What is services marketing? Discuss different service sectors. (CO1)
10. a) what are the factors that influence customer expectation of services? (CO2)
Or
b) What is role played by the customer in services delivery? (CO2)
11. a). Define the concept of market segmentation. Discuss need and basis for segmentation services. (CO3)
Or
b) What are the segmentation strategies in services marketing? (CO3)
12. a) Define the concept of services standards and service flexibility. Differentiate service flexibility and service standards (CO4)
Or
b) Explain the Queuing theories to understand pattern demand. (CO4)
13. a) Built the stages to develop a new services (CO5)
Or
b) Discuss the service quality dimensions (CO5)