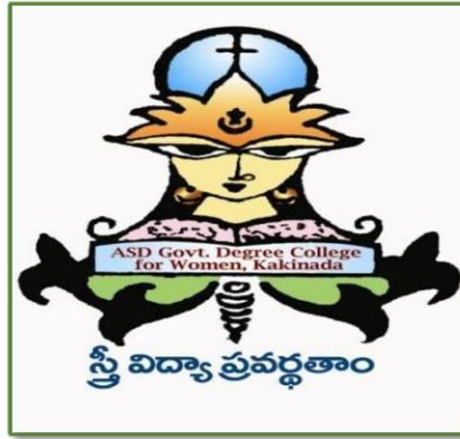


**A.S.D. Government Degree College for Women (Autonomous)
Kakinada**



DEPARTMENT OF COMMERCE

**BOARD OF STUDIES MEETING
2024-25**

BOARD OF STUDIES MEETING

2024-25

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**A.S.D. Government Degree College for Women (Autonomous)
Kakinada**

BOARD OF STUDIES MEETING - 2024-25

As per the UGC regulations for autonomous colleges, dated 3rd April, 2023 the following are the guidelines regarding the composition and functions of Board of Studies of an autonomous college.

Composition of Board of Studies:

1. Head of the Department concerned (Chairperson).
2. One expert nominated by the Vice-Chancellor from a panel of six recommended by the Autonomous College Principal.
3. Two subject experts from outside the parent University nominated by the Academic Council.
4. One representative from industry/corporate sector/allied areas to be nominated by the principal.
5. One member of the College alumni to be nominated by the Principal.
6. All faculty members of the Department.
7. Two student members from second and third years

Term: The term of the nominated members shall be three years.

Meetings: Meeting of the Board of Studies shall be held once in a year.

Functions:

The Board of Studies shall recommend the following to the Academic Council:

- (a) Courses of studies;
- (b) Measures for the improvement of the standards of teaching and research;
- (c) Any other academic matter

Proceedings of the Principal, A.S.D. Govt Degree College for Women (A) Kakinada
Present : Dr.V.Anantha Lakshmi, M.Sc,M.Phil,Ph.D

Rc.No.

Sub: A.S.D GDC (W)(A), Kakinada-Board of Studies (BOS)-Program / Course
Nomination of members-Orders issued.

Ref: Resolutions adopted in Staff Council Meeting held on 07.06.2024

ORDER:

The Principal, A.S.D GDC(W)(A), Kakinada is pleased to constitute Board of Studies in **Commerce** for framing the syllabi during the academic year **2024-2025** for all semesters duly following the norms of the UGC Autonomous guidelines dated 6th July, 2024.

S.No	Name with Designation and Address	Designation
1	Rama Durga Sirisha. Reddy	Chair Person
	Dr. A. Annapurna	University Nominee
3	Lt. Dr. M. Venkataramanaiah	Subject expert
	Dr. G. Eranna	Subject expert
4	CA. T.S.V aditya Sarma	Industry Expert
5	D. Jeeva Pradeep	Industry Expert
6	Ms.A. Suseela	Alumni Member
7	Ms. NPVL Devi	Faculty of the Department
8	Dr. G. Sowjanya	Faculty of the Department
9	Ms. KNB Kumari	Faculty of the Department
10	Ms. A. Sandhya	Faculty of the Department
11	MDH Parween	Faculty of the Department
12	V.Srinivas	Faculty of the Department
13	Ms. V. Varsha	Student Member
14	Ms.	Student Member
15		Student Member



OFFICE OF THE DEAN, ACADEMIC AFFAIRS
ADIKAVI NANNAYA UNIVERSITY
RAJAMAHENDRAVARAM

No. ANUR/A.S.D(A)/BoS/2022

16.07.2022

PROCEEDINGS OF THE VICE-CHANCELLOR

Sub: ANUR - University Nominees on Board of Studies of A.S.D Govt Degree College for Women (A), Kakinada, East Godavari District - Orders - Issued.

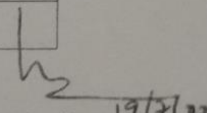
Read:- Note orders of the Vice-Chancellor dated 13-07-2022

ORDER:

With reference to above, the Vice-Chancellor is pleased to order that the following members be nominated as University Subject Experts for constitution of Board of Studies of A.S.D Govt Degree College for Women (A), Kakinada East Godavari for a period of two years from the date of orders issued as detailed against each subject.

Sl. No	Departments	Name of the Nominee for BoS
1	English	Dr. S.Prasanthi Sri
2	Telugu	Dr. S.Gopalayya
3	Hindi	Dr. Hari Rama Prasad
4	Sanskrit	Dr. K.V.R.B Vara Lakshmi
5	History & Travel and Tourism Management	Dr. V.Narasimha Swamy
6	Economics	Dr. K.Swarupa Rani
7	Political Science	Dr. K.Sita Maha Lakshmi
8	Commerce	Dr. Alimelu Annapuran
9	Mathematics	Dr. Ch.Srinivasulu
10	Physics	Dr. T.K.Vesweswara Rao
11	Chemistry	Dr. V.Narayana Rao
12	Computer Science & Computer Application	Dr. V.Persis
13	Botany & Horticulture Technology	Dr. A.Srinivasa Rao
14	Zoology & Aqua Culture Technology	Dr. P.Vijaya Nirmala
15	Microbiology	Dr. A.Matta Reddy
16	Home Science	Dr. G.Padmini Devi

(BY ORDER)


19/7/22
Dean, Academic Affairs

To
The Principal, A.S.D Govt Degree College for Women (A), Kakinada
The Above Members
The Principals concerned
PS to VC, PA to R, OOF

Agenda:

1. To approve the curriculum, blue print and model paper for 1st year course under CBCS for the admitted batch 2024 -25 to B.Com Commerce Hons and B.Com CA Hons (I & II Semesters).
2. To approve the curriculum, blue print and model paper for II year under CBCS for the admitted batch 2023 -24 to B.Com Commerce Hons and B.Com CA Hons (III & IV Semesters)
3. To approve the curriculum, blue print and model paper for III-year Course under CBCS for the admitted batch 2022 -23 to B.Com (Gen) and B.Com (CA) (V and VI Semesters)
4. To approve the curriculum, blue print and model paper for IV-year Course under CBCS for the admitted batch 2021 -22 (VII and VIII Semesters)
- 5. To approve the syllabus, blue print and model paper of newly approved programme i.e B.Com Banking, Insurance and Financial services for I year course under CBCS for the admitted batch 2024 -25.**
6. To approve the CO's and PO-CO Mapping.
7. To approve the Certificate and Value added Courses offered by the department.
8. To approve the incorporation of additional inputs to various courses (where ever it is felt necessary) for enhancing students understanding over the concerned course and this shall not be considered for evaluation purpose.
9. To approve the Examination procedure for the courses for I, II, III & IV years (2024-25, 2023-24, 2022-23 & 2021-22 admitted batches).
10. To approve the Continuous Internal Assessment pattern for 2024-25, 2023-24, 2022-23 & 2021-22 admitted batches.
11. Assessment pattern for the Semester end theory examination and semester end practical examination for 2024-25, 2023-24, 2022-23 & 2021-22 admitted batches.. Assessment pattern for the CIA for lab work/practical work and Semester end practical examination
12. To approve assessment process for Community Service Project, Short Term Internship and Long Term Internships.
13. To approve the proposed departmental activities for 2024-25.
14. Encouraging the students to complete at least one MOOCS course on SWAYAM Platform during the period of study.
15. To approve the best practices of the department.
16. To approve the induction cum Bridge Course.
17. To discuss and approve the feedback mechanism of the department.
18. To approve the list of examiners and paper setters for the academic year 2024-25.
19. To approve the workload of odd and even semesters

20. Any other item with the permission of the chair.

Resolutions:

1. It is resolved to approve the curriculum, blue print and model paper for 1st year course under CBCS for the admitted batch 2024 -25 to B.Com Commerce Hons and B.Com CA Hons (I & II Semesters).
2. It is resolved to approve the curriculum, blue print and model paper for II year under CBCS for the admitted batch 2023 -24 to B.Com Commerce Hons and B.Com CA Hons (III & IV Semesters)
3. It is resolved to approve the curriculum, blue print and model paper for III-year Course under CBCS for the admitted batch 2022 -23 to B.Com (Gen) and B.Com (CA) (V and VI Semesters)
4. It is resolved to pprove the curriculum, blue print and model paper for IV-year Course under CBCS for the admitted batch 2021 -22 (VII and VIII Semesters)

5. It is resolved to approve the suyllabus, blue print and model paper of newly approved programme i.e B.Com Banking, Insurance and Financial services for I year course under CBCS for the admitted batch for the admitted batch 2024 -25.

Semester	Major	Minor Insurance Management
I	Fundamentals of Commerce	
	Indian Financial Systems	
II	Funadamentls of Accounting (old)	Principles of Life Insurance
	Financial Services	
III	Managerial Economics	Principles of General Insurance
	Banking Theory and Practice	
	Business Statistics for decision Making	
	Cost & Management Accounting	
IV	Accounting for Service Organizations	Fire and Motor Insurance & Health Insurance
	Financial Management	Agricultural and Rural Insurance
	Banking Regulations and Banking Reforms	
V	Financial Reporting	
	Securities & Portfolio Managemet	Exim Procedure & Practice
	Rural and Farm Credit & Micro Finance	Digital Insurance
	Income Tax	

Moocs in II SEM	Principles of Management	
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6. It is resolved to approve the CO's and PO-CO Mapping.
7. It is resolved to **approve the Certificate and Value added Courses** to be offered in semesters and the final evaluation of the certificate or value added courses to be conducted by the Examination Cell from the admitted batch 2023-24
Certificate Courses offering for the Academic Year 2024-25
- Statistics Data Analysis
 - Accounting & Tally
 - Project Management
8. It is resolved to **approve the incorporation of additional inputs** to various courses (where ever it is felt necessary) for enhancing students understanding over the concerned course and this shall and not be considered for evaluation purpose.
9. It is resolved to **approve the Examination procedure** for the courses for I, II, III years (2024-25, 2023-24, 2022-23 & 2021-22 admitted batches). as follows-
- a) For major courses Paper I and II, during Semester I, the assessment will be in objective pattern for both internal and external examinations.
- EXTERNAL QUESTION PAPER MODEL (60 MARKS)
- Section A consisting of 20 Multiple choice questions - Marks @20x1=20
- Section B consisting of 10 True or False questions - Marks @10x1=10
- Section C consisting of 10 Fill in the blanks questions - Marks @10x1=10
- Section D consisting of 10 short Answer questions - Marks @10x1=10
- b) Each theory subject is evaluated for 100 Marks (I, II&III Years) out of which 60 Marks through semester end examination for I& II year and internal assessment would be for 40 Marks.
- c) The minimum pass mark for external examinations is 21 marks (35%), but as a whole student is subjected to get 40% marks (40 out of total 100 marks) to pass the subject. (I, II year)
9. It is resolved to **approve the Continuous Internal Assessment pattern** as follows-
- CIA structure for Single Major System for 2022-2023 and 2023-2024 admitted Batches.**
- CIA assessment is done for 50 marks out of which 35 marks are for Mid examinations. In each semester two mid examinations to be conducted.
 - I mid examination is to be conducted for 30 marks and scaled down to 20 marks

- II mid examination to be conducted for 30 marks and scaled down to 15 marks
- 5 marks for assignment, 5 marks for seminar and 5 marks for clean and green are allotted.
- As 40 marks are allotted for internal assessment, these 50 marks are to be scaled down to 40 marks.

I mid	II mid	Total	Assignment	Seminar	Clean & green	Total	Scaled down to
20 marks	15 marks	35 marks	5 marks	5 marks	5 marks	50 marks	40 marks

CIA structure for 3 Major system of 2022-23 admitted batch

- CIA assessment is done for 50 marks out of which 35 marks are for Mid examinations. In each semester two mid examinations to be conducted.
- I mid examination is to be conducted for 30 marks and reduced to 20 marks
- II mid examination to be conducted for 30 marks and reduced to 15 marks
- 5 marks for assignment, 5 marks for seminar and 5 marks for clean and green are allotted.
- As 40 marks are allotted for CIA, these 50 marks will be reduced to 40 marks

I mid	II mid	Total	Assignment	Seminar	Clean & green	Total	Reduced to
20 marks	15 marks	35 marks	5 marks	5 marks	5 marks	50 marks	40 marks

10. It is resolved to approve assessment pattern for the Semester end theory examination and semester end practical examination for 2021-2022, 2023-24 and 2024-25 admitted batches.

Assessment for semester end examination will be for 60 marks. 5 Essay questions each carrying 8 marks with internal choice and 8 Short answer questions will be given, out of which 5 needs to be attempted each carrying 4 marks

11. It is resolved to approve assessment process for I, II and III Internships

First internship (Community Service Project) will be taken up after the I year II semester end examinations or the summer vacation in the intervening 1st and 2nd years of study. The assessment is to be conducted for 100 marks. The number of credits assigned is 4. Later the marks are converted into grades and grade points to include finally in the SGPA and CGPA.

Second Internship shall be undertaken by the students in the intervening summer vacation between the 2nd and 3rd years or after the II-year IV semester end examinations. There will be only internal evaluation for this internship. The assessment is to be conducted for 100 marks and the credits assigned are 4. The marks are converted into grades and grade points to include finally in the SGPA and CGPA.

The weightage shall be:

Project Log	20%
Project Implementation	30%
Project report	25%
Presentation	25%

Third internship shall be for the entire 5th/6th Semester, the student shall undergo **Apprenticeship / Internship / On the Job Training**. The assessment for the V / VI Semester long apprenticeship is for **200 marks and credits assigned are 12**. The assessment for this internship / on the job training will be both internal and external assessment. The internal assessment will be for 25% of marks which will be continuous and the assessment by the industry / enterprise / organization where the student does his/her internship will be indicated in grades. The Project Presentation is to be made by the student after he/she reports back to the College. Grading given by the Company / Business unit / Enterprise where the student has undergone the training and these grades shall be converted into marks on the scale followed by the University.

The weightage shall be:

Internal Assessment Component	Max. Marks	Marks Awarded
Project Log	10	
Project Implementation	20	
Project Report	10	
Presentation	10	
TOTAL	50	
External Assessment Component	Max. Marks	Marks Awarded
Performance Assessment by the Evaluation Committee, converting the grades awarded by the industry, enterprise, etc	100	
External Viva Voce	50	

Total	150	
Grand Total	200	

12. It is resolved to **approve the proposed departmental activities (Action Plan)** for 2024-25.
13. It is resolved to **encouraging the students to complete at least one MOOCS course** on SWAYAM Platform during the period of study.
14. It is resolved to **approve the best practices** of the department.
15. It is resolved to **approve the induction cum Bridge Course for newly joined students in 2024-25**
16. It is resolved to **discuss and approve the feedback mechanism** of the department.
17. It is resolved to **approve the list of examiners and paper setters** for the academic year 2024-25.
18. It is resolved to **approve the workload** of odd and even semesters

R.R.D. Srid

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G. George

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N.P.V. L. Davi

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B. Suseela *[Handwritten signature]*

K.N.B. Kumari

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MD. Haluapareen

V. Suman Vas

V. Dwiga Manasa

Major- B.Com (General) / B.Com. (Computer applications & BIFS)

First Semester Structure

S.No	Subject /paper	Title	Teaching department	Total hrs/week	Remarks	Department conducting BO S
1.	Major – I	Fundamental of Commerce	Commerce & Computers (1 unit)	04		Commerce
2.	Major – II	Business Organisation	Commerce & Computers (1 unit)	04		Commerce
3	First Language	A Course in Communication and Soft Skills	English	04		English
4	Second Language		Telugu/ Hindi/ Sanskrit	04		Telugu/ Hindi/ Sanskrit
3	Multidisciplinary courses	Principles of Biological Sciences	Botany & Zoology	02	A student has to choose ONE course from among the six courses listed against the semester.	Botany
		Principles of Chemical Sciences	Chemistry			Chemistry
		Principles of Physical Sciences	Physics			Physics
4	Skill courses I, II	Entrepreneurship Development	Commerce	Each course/Papers 2 hrs per week	A student has to choose any TWO of four courses	Commerce
		Leadership Skills	Any department			Telugu
		Analytical Skills	Mathematics			Mathematics
		Communication Skills	English			English
Total Hours per Week				22 hrs/week		

Major- B.Com (General) / B.Com. (Computer applications & BIFS) with a Minor

Second Semester Structure

S.No	Subject/ paper	Title	Teaching departmen t	Total hrs /week	Remarks	Department conducting BOS
1.	Major 1	Financial Accounting	Commerce	4 Hrs		Concerned Department
2.	Major II	Business Management (only foe General)	Commerce	4 Hrs		Concerned Department
3	Minor I	Fundamentals of Financial Management (only for CA)	Commerce	4 Hrs		Concerned Department
4	First Language		English	4 Hrs		English
5	Second Language		Telugu/Hin di/ Sanskrit	4 Hrs		Telugu/Hindi/ Sanskrit
6	Skill Course I & II	Business Writing	English	4Hrs	A student has to choose any TWO of four courses	English
		Marketing Skills	Commerce			Commerce
		Investment Planning	Commerce			Economics
		Stock Market Operations	Commerce			Commerce
		Digital Literacy	Commerce			Computer Science
Total hours per week				24 Hrs		

III Semester

Major- B.Com (General) / B.Com. (Computer applications) with a Minor

Third Semester Structure

S.No	Subject/ paper	Title	Teaching department	Total hrs /week	Remarks	Department conducting BO S
1.	Major I,II,III,IV		Concerned Department	16 Hrs		Concerned Department
2	Minor I		Concerned Department	4 Hrs		Concerned Department
3	Multidisciplinary Courses	Basic Mathematics	Mathematics	2 Hrs	Student has to choose any one of them	Mathematics
		Health and Hygiene	Zoology	2 Hrs		Economics
		Basic Electronics	Physics	2 Hrs		Physics
4	Skill Courses	Business Forecasting	Commerce	2 Hrs	Student has to choose any one of them	Commerce
		Project Management	Commerce	2 Hrs		Economics
		Information and Communication Technology	Commerce	2 Hrs		Computer Science
		Data Analysis	Commerce	2 Hrs		Economics
Total hours per week				24 Hrs		

IV Semester
Major- B.Com (General) / B.Com. (Computer applications) with Minor
Fourth Semester Structure

S.No	Subject/ paper	Title	Teaching department	Total hrs /week	Remarks	Department conducting BOS
1.	Major I,II,III		Concerned Department	12 Hrs		Concerned Department
2	Minor I, II		Concerned Department	8 Hrs		Concerned Department
3	Multidisciplinary course	Introduction to nano technology	Physics	2 Hrs	Student has to choose any one of them	Physics
		Introduction to geography	Commerce			Zoology
		Basic statistics	Commerce			Economics
4	Skill Enhancement Course	Cyber security	Computer Science	2 Hrs	Student has to choose any one of them	Computer Science
		Digital Marketing	Commerce			Commerce
		Tourism Guidance	History			History
		Design thinking	Commerce			Commerce
			Total work load	24 Hrs		

R.R.D. Srisak

Imuda

Sejaya

G. George

D. Dim

N.P.V. L. Dari

Seppasad

B. Susela

ef. juf.

K.N.B. Kumari

A. Suf

MD. Halana Faruq

V. Sumi Vab

V. Dwiga Manasa

Certificate & Value Added Courses:

1. Certificate Course on Basics of Statistical Data Analysis

Overview

The word “Data” drives the current world. Every nation or organization, or even a single person can crumble or strengthen with the power of data. An increasingly digital-driven world also boasts of data that is more measurable and trend-reflective.

This certificate course will provide a comprehensive and exhaustive hands-on experience on data science based software packages such as spreadsheets and SPSS after strengthening the theoretical frame work of statistical concepts. The major topics covered are measures of central tendency, dispersion, graphical representation of data, verifying the relationship between the variables and establishing a model based on their relationship.

Course Objectives

- 1.To develop the student's ability to deal with numerical and quantitative variables
- 2.To have a proper understanding of statistical investigations on data analytics
- 3.To enable the use of software packages on data manipulation and its interpretation

Course Outcomes

On completion of this course, the students will be able to:

- 1.understand and discuss critically that data based on central tendency measures, dispersion measures, and relation measures.
- 2.handle the spreadsheets and basic data manipulations on it
- 3.perform basic statistical analysis and its interpretation based on spreadsheets

Syllabus:

Module I (15 hours)

Introduction to data, presentation of raw data, graphs and diagrams (Pie chart, Bar chart, and Histogram), measures of central tendency (Mean, Median and Mode) and dispersion (Standard deviation), correlation (Pearson’s and rank correlation), linear regression.

Module II (10 Hours)

Elements of a spreadsheet (Excel or Google sheet or Open Office or Libre Office), creation of worksheets, editing, formatting, and saving, introduction to functions in a spreadsheet, if function, freeze panes, vlookup, hlookup, sorting, filter and creation of pivot tables.

Module III (10 Hours)

Data analysis using spreadsheets - graphs and diagrams (Pie chart, Bar chart, and Histogram), summary statistics (Mean, Median, Mode, Standard deviation), calculation of correlation coefficient and performing a simple linear regression.

2. Accounting & Tally

Course objectives:

To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

Learning outcomes:

1. To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
2. To help students to work with well- known accounting software i.e. Tally Prime. Tally is an accounting package which is used for learning to maintain accounts.
3. Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
4. Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
5. Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
6. Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

Syllabus:

Unit 1: Introduction to Computerized Accounting:

Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Unit 2: Accounting Software Tally:

Features of Tally – Tally Configuration - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering GROUP A Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups - Ledgers – Creation, Alter and Delete Ledgers.

Unit 3: Accounting Vouchers:

Recording of Transactions – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Unit 4: Accounts with Inventory:

Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Manufacturing journal – POS Invoice -- Creation of Cost Centers – Creation of Godown.

Unit 5: Taxes and Report Generation:

Enabling TDS/TCS and GST --- GST configuration at Company level, Stock group level and stock item level – GST Ledgers creation – Voucher entry using GST -- Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – GST, TDS Reports – Job costing using Tally,

Practical Components:

- ☑ Students should practice Tally vouchers and company creation in tally software
- ☑ Identifying different transactions along with correct voucher entries, identifying heads of incomes and expenses also assets and liabilities.
- ☑ Practice on latest provision examples which include TDS and GST
- ☑ All students should attend the practical sessions to generate financial reports.

Reference Books:

1. Tally, C. NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1st Edition, New Delhi.
3. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2nd Edition, New Delhi.
4. Comdex Tally 9 Course Kit – Namrata Agrawal, Sanjay Kumar – wiley, 2009 1st Edition, New Delhi.
5. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2009, 6th Edition, New Delhi.
6. Vikas Gupta, Computer and Financial Accounting with Tally 9.0, BPB Publications, 2007, 2nd Edition, New Delhi.

R.R.D. Srisak

Murthy

Devi

G. George

D. Dima

N.P.V. L. Devi

Deepa

B. Suseela

K.N.B. Kumari

A. Srid

MD. Halana Faruq

V. Sumi Vals

V. Durga Manasa

3. Project Management:

Course Objectives

- 1.To understand the basic elements necessary for Project Management.
- 2.To enable the student to conduct preliminary screening of project.
- 3.To gain knowledge on conducting the studies of market, technical and operational feasibility of the Project.
- 4.To analyse the financial viability of the project.
- 5.To provide insight into Planning and implementation of project

UNIT I: BASICS OF PROJECT MANAGEMENT:

Meaning, Definition and Need for Project Management – Importance of Project Management- Types of Projects- Project Management Knowledge Areas and Processes - The Project Life Cycle - Phases of Project Management Life Cycle - Project Management Processes - - Essentials elements of Project Management (Scope, Time , Cost, Quality, Risk)

- Project Management Principles- Role of Project Manager (PM).

UNIT II: PROJECT IDENTIFICATION AND SELECTION:

Generation of Ideas, Sources of New Project Ideas, Preliminary Screening of Projects. Project Identification Process- Sources of Financial resources - Pre-Feasibility Study - Feasibility Studies: Market Feasibility, Financial Feasibility and Technical Feasibility - Project Break - even point -

UNIT III: PROJECT PLANNING:

Need of Project Planning - Project Life Cycle – Roles - Responsibility and Team Work - Project Planning Process – Network Analysis (basics) - Project Initiation and evaluation - Impact of Delays in Project Completions.

Activities for Students:

- Capstone project should be allocated to Students for preparing a project plan.
- Students should be taken to local startups or Industrial estates to get practical exposure.
- Organizing a lecture with successful entrepreneurs on how to initiate startup and tap the opportunities.
- Guest lecture by MSME authorities or DIC authorities for making students understand various schemes and policies offered by government.

R.R.D. Srisil

Murthy

Devi

G. George

A. Dim

N.P.V. L. Devi

Deepa

B. Suseela

S. Jyoti

K.N.B. Kumari

A. Srid

MD. Halasa Faruq

V. Suman

V. Divya Manasa

A.S.D. GOVT. DEGREE COLLEGE FOR WOMEN (A) KAKINADA

ACADEMIC ACTION PLAN 2024 –25 (tentative)

DEPARTMENT OF COMMERCE

Sl No.	Month	Week	Activity	Class	Name of the Faculty Conducting
1	Jul-24	I	Commencement of classes for II & III year students	B.Com	All
2	Jul-24	II	Guest Lecture	B.Com	All
3	Jul-24	III	Celebration of World youth Skill Day	B.Com	All
4	Jul-24	IV	Income Tax E filing workshop & Bridge course	B.Com	All
5	Aug-24	I	Certificate course inauguration	B.Com	All
6	Aug-24	II	Class Room Activity	B.Com	All
7	Aug-24	III	International Youth Day celebrations	B.Com	All
8	Aug-24	IV	Class Room Activity	B.Com	All
9	Sep-24	I	Classroom Activity/MID Exams	B.Com	All
10	Sep-24	II	GUEST LECTURE on LIP ”	B.Com	All
11	Sep-24	III	Celebration of International Literacy Day	B.Com	All
12	Sep-24	IV	Guest Lecture on “Entrepreneurship Development Skills”	B.Com	All
13	Oct-24	I	JAM	B.Com	All
14	Oct-24	II	Class Seminar	B.Com	All
15	Oct-24	III	International Girl Child Day celebrations	B.Com	All

16	Oct-24	IV	MID Exams	B.Com	All
17	Nov-24	I	National Seminar on IPR	III B.Com	All
18	Nov-24	II	Celebration of International Day of Accounting	B.Com	All
19	Nov-24	III	Field Trip	B.Com	All
20	Nov-24	IV	Digital Literacy Awareness Programme/ SEM END Exams	B.Com	All
21	Dec-24	I	Guest Lecture	B.Com	All
22	Dec-24	II	CONSUMER CLUB ACTIVITY/ SAMANA	B.Com	All
23	Dec-24	III	Assignments, Class Activity	B.Com	All
24	Dec-24	IV	Awareness Program on Career Building	B.Com	All
25	Jan-25	I	JAM	B.Com	All
26	Jan-25	II	Sankranthi Sambaralu	B.Com	All
27	Jan-25	III	Debate on general topic	B.Com	All
28	Jan-25	IV	PARENT MEET/MID Exams	B.Com	All
29	Feb-25	I	Assignments, Class Activity	B.Com	All
30	Feb-25	II	Co curricular activity	B.Com	All
31	Feb-25	III	Workshop on Tax Returns	B.Com	All
32	Feb-25	IV	Leadership skills training programme	B.Com	All
33	Mar-25	I	MID Exams	B.Com	All
34	Mar-25	II	International Consumers day Activity	B.Com	All
35	Mar-25	III	Class Seminar	B.Com	All
36	Mar-25	IV	Class Seminar	B.Com	All

37	Apr-25	I	SEM END Exams	B.Com	All
41	May-25	I	Summer vacation/ CSP/STI	B.Com	All

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MD. Halim Parveen

V. Srinivas

V. Dwiga Manasa

Percentage of changes in Syllabus:

Semester	Course	Additional Input	Addition	Deletion	% of change
I	Fundamentals of Commerce	Cyber Law	Nil	Nil	
I	Business Organization	Industrial Policy Resolutions	Nil	Nil	
II	Financial Accounting	Royalty accounts	Nil	Nil	
	Business Management	MBO & MBE	Nil	Nil	
III	Advanced Accounting		Instalment system	Insolvency of one or more Partners	10
III	Business Statistics	Index Numbers, Time series			10
III	Marketing	7 P's of Marketing Mix			10

IV	Business Laws	Bailment of Goods, Consumer Protection Act 2019			5
IV	Income Tax	ITR Filing, Various types of ITR			5
IV	Auditing	Auditing Standards, Audit of Non Profit Companies	Live Financial Statements		10
IV	Corporate Accounting	Internal & External Reconstruction of the Companies		Buy back of Shares	5
IV	Cost & Management Accounting	Overheads	Process Costing,	Batch Costing	10
IV	Goods & Service Tax	Latest Amendments in GST Act	Latest Amendments in GST Act	GSTR2, GSTR2A	15
V	Management Accounting & Practice	MIS			5
V	Cost Control Techniques	Breakeven Analysis- Advantages and Limitations	Breakeven Analysis- Advantages and Limitations	closing down or suspending activities	10
V	General Insurance Procedure & Practice	Travel Insurance			
V	Life Insurance with Practice		Rider claims	LIC Act 1956	
V	Digital Marketing				

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B.Com General (Honours) Programme Outcomes

1. **Domain Expertise** Acquire comprehensive knowledge and understanding of the domain, apply the knowledge in real-life situations, and understand the dynamics of the subject areas and the impact of changes.
2. **Critical thinking and problem solving** Learn how to learn, unlearn, and relearn; adapt to the dynamics of the workplace and life; and develop a questioning mind and analyze for reasons.
3. **Modern Equipment Usage** Understand how to effectively access, retrieve, and use information on the Internet; use technology intelligently for communication, entertainment, and for the benefit of society at large; and develop skills for effective use of various learning sources on the Internet.
4. **Computing Skills and Ethics** Use computer technology to complement domain expertise, prepare domain-related work using computer software packages for decision-making, and ensure ethical practices in both on- and off-the-job settings.
5. **Complex Problem Investigation & Solving** Be a rational thinker and apply domain and common knowledge for reasoning; collect, interpret, and justify data conclusions; and inform the results to stakeholders and report them clearly and concisely.
6. **Collaborative learning** See the common interest and importance of teamwork, be an effective team member while retaining own abilities, and cooperate, coordinate, and perform effectively in diverse teams/groups.
7. **Efficient Communication & Life Skills** Be an effective listener and project views with justification, use various communication media effectively, and present information clearly and concisely and convincingly.
8. **Environmental Sustainability** Be sensitive to environmental issues, understand the need and ways for sustainable development, and propagate and practice environmental protection measures.
9. **Societal Contribution:** Understand the diversity in society and serve for the common good, be sensitized to address societal issues, and be a patriotic citizen to uphold the constitutional values of the country.
10. **Effective Project Management** Develop goals following the SMART method, plan, do, check, and act for deviations, and cope with uncertainties and plan changes and refine them in a formal manner.

Programme Specific Outcomes B.Com General (Honors)

PSO 1: Students will learn the relevant financial accounting and managerial accounting skills required for a career in business, applying both quantitative and qualitative knowledge and Students will gain systematic and subject skill in various disciplines of commerce, including business accounting, economics, finance, and auditing.

PSO 2: Students will be able to recognize the features and role of businessmen, entrepreneurs, managers, and consultants, and apply this knowledge to make sound business decisions.

PSO 3: Students will acquire the skills of effective communication, decision-making, and problem-solving in day-to-day business affairs.

PSO 4: Students will be able to demonstrate progressive affective domain development of values of the role of accounting in society and business.

PSO 5: Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, and other courses.

PSO 6: Students will involve in various co-activities to demonstrate the relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure

PSO 7: Students can also acquire practical skills to work as tax consultants, audit assistants, and other financial supporting services and Students will be able to do higher education and advance in the field of commerce and finance.

Programme Specific Outcomes B.Com (Computer Applications) Honours

PSO 1: Apply principles of commerce integrated with computer applications to solve business problems. Utilize software tools to enhance business processes and decision-making.

PSO 2: Demonstrate proficiency in programming languages, database management, and software development relevant to commercial applications and

PSO 3: Utilize databases and spreadsheets for business data analysis and decision support.

PSO 4: Understand and apply the concepts of e-commerce, digital marketing, and online business strategies and Implement and manage Enterprise Resource Planning (ERP) systems in business environments.

PSO 5: Understand and adhere to legal and ethical standards in the use of information technology in business.

PSO 6: Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, and other courses.

PSO 7: Students can also acquire practical skills to work as tax consultants, audit assistants, and other financial supporting services and Students will be able to do higher education and advance in the field of commerce and finance.

Programme Specific outcomes for B.Com (Banking, Insurance & Financial Services)

PSO-1: To have basic institutional and practical knowledge including up to date information in the field of Banking & Insurance and Financial sectors.

PSO-2: get adequate exposure to operational environment in the field of banking, insurance and other related financial services.

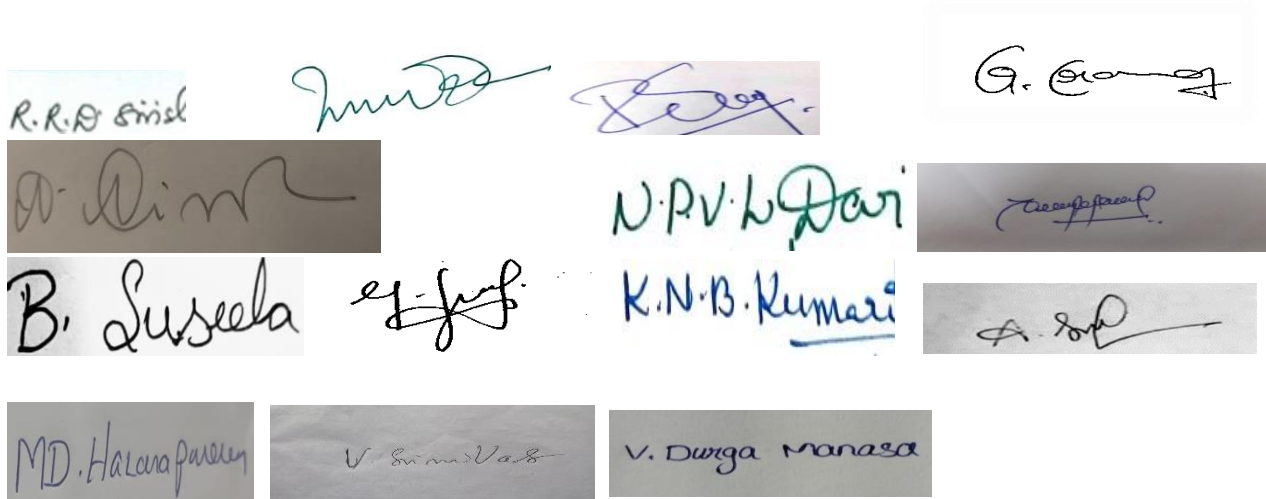
PSO-3 obtain priority in getting employed in leading banking and insurance sector and inculcate ethical values, team work, leadership and managerial skills.

PSO-4 acquire practical skills to work as Financial analyst, consultant, audit assistant and other financial supporting services.

PSO-5 acquire knowledge and skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

PSO-6 trained with acquiring entrepreneurship skills and competencies for handling various financial activities associated with banking, insurance and other allied sectors.

PSO-7: Prepare for advanced studies and professional certifications in banking, insurance, and financial services to enhance career prospects



Programme Course Outcomes:

Programme	Semester	Course Codes	Course	Course Outcomes 2024-25
B.Com General/ Computer Applications/ BIFS	I		Fundamentals of Commerce	1 Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments.
				2. Develop the skill of accounting and accounting principles.
				3 They acquire knowledge on micro and micro economics and factors determine demand and supply.
				4. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.
				5. Acquire skills on web designing, digital marketing and utilize data analytics to predict customer behavior.
B.Com General/ Computer Applications	I		Business Organization	Understand the concept and meaning, features, and stages of business development, and differentiate between industry, commerce, and profession.
				2. Able to Evaluate the key considerations for starting a business and compare different forms of business organizations.
				3. identify and analyze factors influencing plant location, layout, and business size, and assess criteria for optimum size.
				4. understand and discuss the roles of global financial institutions like IBRD, IMF, ADB, ECB, BIS, and NDB in international finance.
				5. Understand the evolution of computers, internet fundamentals, and ethical implications of technology
BA/BSC/B.Com	1		LEADERSHIP SKILLS	1. Develop comprehensive understanding of assessment of personality and techniques.
				2. Know how to assess and enhance one's own personality.

				3. Comprehend leadership qualities and their importance. Understand how to develop leadership qualities
BA/BSC/B.Com	I	Skill Course	ENTREPRENEURSHIP DEVELOPMENT	1. Understand the concept of Entrepreneurship, its applications and scope.
				4. Applies the knowledge for generating a broad idea for a starting an enterprise/start up and Understand the content for preparing a Project Report for a startup and differentiate between financial, technical analysis and business feasibility.
				5. Know various types of financial institutions that help the business at Central, State and Local Level, Understand Central and State Government policies, Aware of various tax incentives, concessions
B.Com General/ Computer Applications	II		Financial Accounting	1. Explain the need for accounting, its objectives, functions, and distinguish between bookkeeping and accounting, including the advantages and limitations of accounting
				2. Demonstrate the process of double-entry bookkeeping, including journalizing, posting to ledgers, and preparing subsidiary books and trial balance, with an introduction to computerized accounting systems.
				3. Prepare final accounts, including trading, profit & loss accounts, and balance sheets, using computer software.
				4. Understand the concept of depreciation, its causes, and apply different methods of calculating depreciation, including Straight Line, Written Down Value, and Annuity Method.
				5. Analyze consignment accounts, including accounting treatment for consigner and consignee, and distinguish between joint ventures and consignments, understanding their respective accounting procedures.
B.Com General/ Computer	II		Business	1. Define management and explain key principles of management by Henry Fayol and F.W. Taylor, along with understanding the functions and levels of management.

Applications			Management	2. Analyze the nature, importance, and process of planning, and evaluate different types of plans and decision-making processes.
				3. Explain the principles of organizing, delegation of authority, decentralization, and departmentation, and differentiate between organizational structures such as line, line & staff, and functional organizations.
				4. Discuss the functions of directing, including motivation theories (like Maslow's hierarchy), leadership styles, and motivation techniques.
				5. Understand the nature and importance of controlling, identify common problems in control, and apply control techniques and processes for effective coordination.
B.Com BIFS	II	Course 4	Fundamentals Of Accounting	1. Identify transactions and events that need to be recorded in the books of accounts.
				2. Equip with the knowledge of accounting process and preparation of subsidiary books.
				3. Develop the skill of recording financial transactions and preparation of Trial Balance and rectification of errors.
				4. Analyse the difference between cash book and pass book in terms of balance and make reconciliation.
				5. Develop the skill of preparation of balance sheets of a sole trader for different accounting periods
BA/BSC/B.Com	II		Marketing Skills	1. Formulate a marketing plan that will meet the needs or goals of a business organization and Conduct market research to provide information needed to make marketing decisions.
				2. Understand different strategies for effective design of Marketing Mix
				3. Know the Sales Skills including effective personal selling skills
Minor for B.Com CA	II		Financial	CO1 Understand the role of financial services and distinguish between banking and non-banking financial companies, along with their fund-based and fee-based activities.

			Service s	CO2: Analyze the scope and importance of merchant banking services, including venture capital, securitization, and demat services.
				CO3 Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.
				CO4 Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.
				CO5: Assess the purpose and types of credit ratings, understand credit rating symbols, and evaluate the roles of agencies like CRISIL and CARE.
B.Com General/ Computer Applications	III		Advanc ed Accoun ting	1. Understand the concept of Non-profit organizations and its accounting process, 2. Comprehend the concept of single-entry system Double Entry system, 3. Familiarize with the legal formalities at the time of Hire Purchase System. 4. Understand and preparation of the Partnership Accounts and Prepare financial statements for partnership firm on dissolution of the firm. 5. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.
B. Com General/ Computer Applications	III		Busines s Laws	1 Explain the meaning, definition, and essential elements of a valid contract, and differentiate between valid, void, and voidable contracts under the Indian Contract Act, 1872 2. 2. Analyze the essential elements of a valid offer, acceptance, and consideration, and understand their significance in contract formation 3. Understand the rules regarding minors' contracts, contingent contracts, and the different modes of discharge, along with remedies for breach of contract. 4. . Explain the key provisions of the Sale of Goods Act, 1930, and the Consumer Protection Act, 2019, focusing on sale agreements,

				<p>conditions, warranties, rights of unpaid vendors, consumer rights, and the redressal mechanism</p> <p>5. Understand the Overview of Cyber Law and Safety Mechanisms</p>
B. Com General/ Computer Applications	III		Income Tax	<p>1. Understand the basic concepts of the Income Tax Act, including income, assesses, assessment year, residential status, and exemptions from tax.</p> <p>2. Analyze the tax treatment of salaries, allowances, perquisites, and deductions, and compute income from salaries.</p> <p>3. Compute income from house property and profits from business, identifying allowable and disallowed expenses</p> <p>4. Explain capital gains and income from other sources, and compute long-term and short-term capital gains.</p> <p>5. Compute the total income of an individual, including deductions under Section 80.</p>
B. Com General	III		Banking Theory and Practice	<p>1. Understand the meaning and functions of commercial banks, and explain the process of credit creation and the differences between central banking and commercial banking.</p> <p>2. Analyze different banking systems such as unit banking, branch banking, and investment banking, and explore innovations like e-banking, RTGS, NEFT, and mobile banking.</p> <p>3. Describe the types of banks, including indigenous banks, cooperative banks, regional rural banks, SIDBI, NABARD, and EXIM Bank, and their roles in the financial system.</p> <p>4. Explain the general and special relationships between bankers and customers, including KYC norms and the responsibilities involved.</p> <p>5. Understand the duties and responsibilities of collecting and paying bankers, along with the concepts of holder for value, holder in due course, and payment gateways.</p>
B. Com General/	IV		Money, banking	<p>1. Define money, explain its functions and classifications, and analyze its role in capitalist, socialist, and mixed economies,</p>

Computer Application s			and Financi al Service s	including theories of money supply determination and the RBI's approach to money supply.
				2. Describe the types and functions of banks, the process of credit creation, and the liabilities and assets of banks, along with an overview of commercial banking in India and the implications of recent banking sector reforms.
				3. Explain the functions of a central bank, including quantitative and qualitative methods of credit control, and analyze the role of the Reserve Bank of India in the financial system.
				4. Understand the role of financial markets and institutions, differentiate between the money market and capital market, and analyze the types of financial instruments and innovations, including the structure of various financial markets in India.
				5. Analyze interest rate determination, explore sources of interest rate differentials, and evaluate theories of the term structure of interest rates.
BA/B.Com/ B.Sc	III		Business Forecast ing	1.To understand need and importance of Business forecasting.
				2.To Know various types of Business forecasting Techniques.
				3. To develop an understanding of application of forecasting tools in Business through applications of technology.
BA/B.Com/ B.Sc	III	MDC	Principl es of Manag ement	Understand the basic principles, functions, and levels of management, and apply SWOT analysis for business strategy.
				Explain the process of planning, types of plans, and decision-making in formal and informal organizations.
				Apply motivation and leadership theories and understand control techniques such as cost control, purchase control, and quality control.
B. Com General/ Computer Application s	IV		Corpor ate Accoun ting	1. Understand the kinds of shares, including types of preference shares, and analyze the accounting treatment for the issue of shares at par, discount, and premium, including forfeiture and reissue of shares, and the implications of issuing bonus shares and buybacks.

				<p>2. Analyze the accounting treatment for debentures issued and repayable at par, discount, and premium, including practical problems related to the issue and redemption of debentures.</p> <p>3. Explain the need for goodwill valuation and apply various methods, including the average profit method, super profits method, capitalization method, and annuity method, to solve valuation problems.</p> <p>4. Understand the need for share valuation and apply different methods, including the net assets method, yield basis method, and fair value method, to solve valuation problems.</p> <p>5. Prepare final accounts of companies in accordance with the provisions of the Companies Act, 2013, including adjustments related to the profit and loss account and balance sheet, and solve related problems</p>
B. Com General/ Computer Applications	IV		Cost & Management Accounting	<p>1. Define cost accounting and management accounting, and explain their features, objectives, functions, and scope, including the preparation of a cost sheet with practical problems.</p> <p>2. Analyze techniques of inventory control and apply various methods for the valuation of material issues, including FIFO, LIFO, simple average, and weighted average methods.</p> <p>3. Understand direct and indirect labor costs, and apply different methods of wage payment and incentive schemes, including time rate, piece rate, Halsey, Rowan, and Taylor methods, with related problems.</p> <p>4. Evaluate financial statements and understand their features and limitations, while applying techniques for financial statement analysis, including comparative analysis, common size analysis, and trend analysis.</p> <p>5. Explain the meaning and features of marginal costing, and calculate contribution, profit-volume ratio, break-even point, margin of safety, and estimations of profit and sales, including practical problems.</p>
	IV			<p>1. Know the emerging trends in digital marketing and applicable knowledge of various digital marketing tools.</p>

BA/B.com/B.Sc			Digital Marketing	<p>2. Build a functional website with the help of WordPress and exposure to Search Engine Optimization tools</p> <p>3. Understand the different types of Social Media Marketing Techniques</p>
BA/B.com/B.Sc	IV		Design Thinking	<p>1. To understand the principles and fundamentals of Design Thinking as a problem-solving methodology</p> <p>2. To foster creative thinking and ideation techniques to generate innovative solutions.</p> <p>3. To learn rapid prototyping methods for iterative testing and refinement of design concepts.</p>
B. Com General/ Computer Applications	IV		AUDITING	<p>1. Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds</p> <p>2. Identify the steps involved in performing audit process,</p> <p>3. Determine the appropriate audit report for a given audit situation,</p> <p>4. Apply auditing practices to different types of business entities and</p> <p>5. Plan an audit by considering concepts of evidence, risk and materiality</p>
B. Com Computer Applications	IV	Minor I	Derivatives & Risk Management	<p>Define derivatives and explain their types, uses, and the differences between exchange-traded and OTC derivatives, along with an overview of the regulatory framework governing derivatives trading in India and SEBI guidelines</p> <p>Understand basic hedging practices, including forward contracts and their limitations, and introduce futures, stock index futures, commodity futures, and currency futures, highlighting the distinctions between futures and forwards, as well as pricing principles and optimal hedge ratios.</p> <p>Explain option terminology and types, including European and American calls and puts, exotic and Asian options, and analyze option pricing and strategies, emphasizing the concept of put-call parity.</p> <p>Describe the concept of swaps, including interest rate swaps and currency swaps, and discuss credit risk and the mechanics of swaps in financial markets.</p>

				Apply risk management techniques using derivatives, including hedging strategies with Greeks, futures, index options, and futures, and understand the structure and policies of risk management in India, including Value at Risk (VaR) and historical simulations.
B. Com Computer Applications		Minor II	Portfolio Management	1. Define the concept of investment, differentiate between investment and speculation, and explain various forms of investment, including security and non-security investments, alongside the investment environment in India and the investment process.
				2. Identify and categorize different types of risks and returns, and calculate risk using standard deviation, variance, beta estimation, and alpha and beta coefficients, while understanding investors' attitudes toward risk and return.
				3. Understand SEBI guidelines for investor protection, identify the role of portfolio managers, and describe the portfolio management services and methods of operation, including career opportunities in portfolio management.
				4. Analyze the elements of portfolio management and apply various portfolio models, including the Markowitz Model, Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, and Arbitrage Pricing Theory.
				5. Explain portfolio theory, including Markowitz Theory and Sharpe's Model, and apply the Jensen and Treynor Models in portfolio management, including solving simple problems related to these concepts.
B. Com General/ Computer Applications	V		Manag ement Account ing & Practice	1 Understand the nature and scope of management accounting, its principles, significance, and limitations, and differentiate it from financial and cost accounting, while exploring tools for effective management accounting.
				2. Analyze financial performance using ratio analysis by calculating and interpreting various types of ratios, including profitability, solvency, and turnover ratios, while understanding the advantages and limitations of ratio analysis.

				<p>3. Define working capital and its importance, and prepare a fund flow statement, understanding its meaning and uses in assessing financial health and operational efficiency.</p>
				<p>4. Apply the principles of cash flow analysis as per AS3 by preparing cash flow statements, understanding their meaning, uses, and the differences between cash flow statements and fund flow statements, along with the preparation of cash budgets, fixed budgets, and flexible budgets. Prepare cash budget, fixed budget and flexible budget.</p>
				<p>5. Explain the importance of management reporting by identifying the requisites of a good report, understanding different modes and kinds of reporting, and formulating strategies for effective management reporting while contrasting financial reporting with management</p>
B. Com General/ Computer Applications	V		Cost Control Techniques	<p>1. Understand the meaning and significance of cost control and cost reduction, explore various techniques and requisites for an effective cost control system, and differentiate between cost control and cost reduction, along with their respective scopes and essentials for implementation.</p>
				<p>2. Explain the concept of Activity-Based Costing (ABC), its characteristics, and categories, and analyze the allocation of overheads under ABC, along with the advantages of implementing ABC and understanding the meaning and types of cost audit, including auditing techniques.</p>
				<p>3. Apply Cost-Volume-Profit (CVP) analysis in decision-making scenarios such as profit planning, performance evaluation, pricing strategies, key factor analysis, make-or-buy decisions, and the implications of closing down or suspending activities, utilizing the principles of marginal costing.</p>
				<p>4. Define standard costing and its importance, analyze the advantages and limitations of standard costing, and perform variance analysis by computing and applying variances related to material and labor, understanding their significance in performance measurement.</p>

				5. Explore modern costing techniques such as Kaizen costing and learning curve analysis by understanding their objectives, principles, advantages, and disadvantages, and applying the 5S methodology within the context of Kaizen costing to enhance cost management practices.
B. Com General/ Computer Application s	V		General Insuran ce Proced ure & Practice	1. Understand the Features of General Insurance and Insurance Companies in India
				2. Analyze various schemes and policies related to General Insurance sector
				3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
				4. Acquire General Insurance Agency skills and administrative skills
				5. Apply skill for settlement of claims under various circumstances
B.Com General/ Computer Application s	V		Life Insuran ce with Practice	1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India.
				2. Analyze various schemes and policies related to Life Insurance sector
				4. Acquire Insurance Agency skills and other administrative skills
				5. Acquire skill of settlement of claims under various circumstances
B.Com General	V		Service Marketi ng	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
	V			1. Analyze online Micro and Macro Environment

B.Com General			Digital Markei ng	2. Design and create website
				3. Discuss search engine marketing
				4. Create blogs, videos, and share
				5. understanding the social media marketing

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MD. Haluaparey

V. Srimitha

V. Dwiga Manasa

Programme: B.Com. General Honours (Major) & B.Com Computer Applications & BIFS

w.e.f. AY 2023-24 COURSE STRUCTURE

Semester	No.	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organization	4	4
	2	Indian Financial System (BIFS)	4	4
Semester-II	3	Financial Accounting (Comm & CA)	4	4
	3	Fundamentals of Accounting (BIFS)	4	4
	4	Business Management	4	4
	4	Financial Services (BIFS) Major	4	4
	Minor 1	Financial Services CA Minor	4	4
		Principles of Life Insurance (BIFS)	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	Minor 1	Money, banking and Financial Services B.Com (CA)	4	4
	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
	CA Minor	Portfolio Management	4	4
		Derivatives & Risk Management	4	4
	Sem V	Management Accounting & Practice	4	4
	Sem V	Cost Control Techniques	4	4
	Sem V	General Insurance Procedure & Practice	4	4
	Sem V	Life Insurance with Practice	4	4
	Sem V	Digital Markeing	4	4
	Sem V	Service Marketing	4	4

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MD. Halim Faruque

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V. Divya Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM I YEAR (GENERAL, C. A & BIFS)
SEMESTER-I

COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

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

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

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Additional Input: GATT, LPG & IPR 1991

Unit 2: 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.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Introduction to Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, 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).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Concepts of Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Reference Books:

S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.

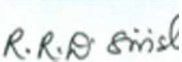



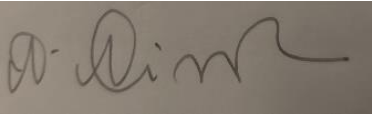

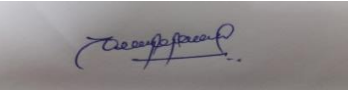



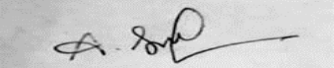
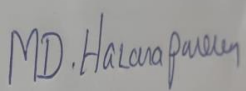
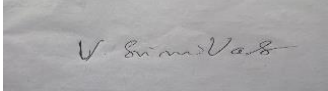
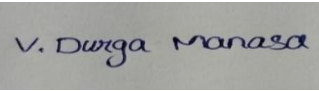
R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand

Business Economics -S.Sankaran, Margham Publications, Chennai.

Business Economics - Kalyani Publications.

Activities:

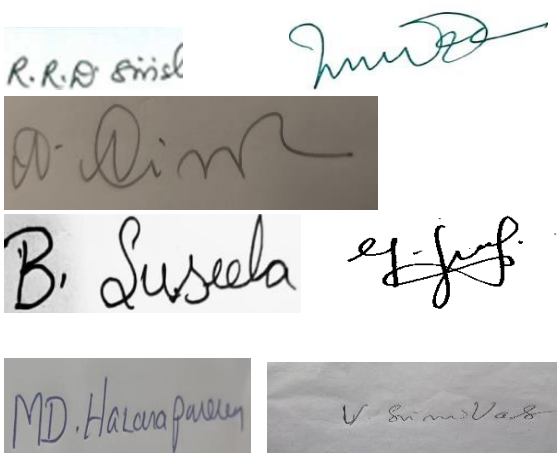

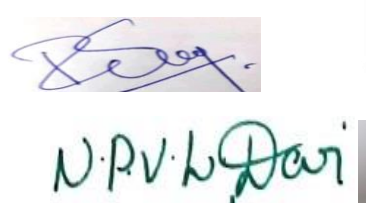
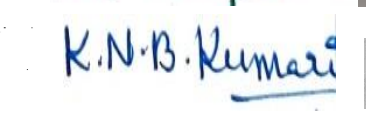
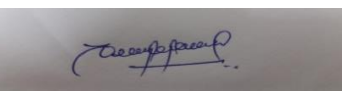
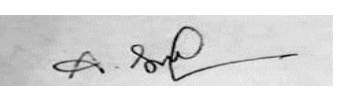
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

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BLUE PRINT

- ❖ Question Paper has Five parts consisting Section A to E.
- ❖ Section A: 'MCQ's 20 questions @ 1 mark each--20 marks
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S. No	Unit/ Module	SECTION					Total No. of questions
		A	B	C	D	E	
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3	III	4	2	2	1(With 4 bits)	2	11
4	IV	4	2	2	1(With 4 bits)	2	11
5	V	4	2	2	1(With 4 bits)	2	11
		20	10	10	5	10	55

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM I YEAR (GENERAL&C. A)
SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

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:

1. Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
2. The ability to understand the terminologies associated with the field of Business Organization along with their relevance.
3. Identify the appropriate types and functioning of Business Organization for solving different problems.
4. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

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.. Difference between Industry & Commerce and Business & Profession,

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: 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.

Unit 4: Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Additional Input: Business Combination-Kinds of Business Combination. Rationalization

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer Concepts of 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

Reference Books:

Gupta, C.B., "Business Organisation", Mayur Publication, (2014).

Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).

Bhusan Y. K., "Business Organization", Sultan Chand & Sons.

Fundamentals of Computers by V. Raja Raman

Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

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A. Dima

N.P.V. L. Davi

Joseph Joseph

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K.N.B. Kumari

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V. Dwiga Manasa

BLUEPRINT

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5	V	4	2	2	1(With 4 bits)	2	11
		20	10	10	5	10	55

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM I YEAR (BIFS)
SEMESTER-I

COURSE 1: Indian Financial System

Course objectives:

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

Learning outcomes:

- To familiarize about financial institutions, markets and regulations
- To learn about various Indian financial institutions and regulatory framework
- To understand about International financial institutions
- To analyse capital market and their evolution and developments
- To illustrate money market and derivative market

Syllabus:

Unit 1: Functions of Financial System:

An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

Unit 2: Financial Institutions: Indian Banking System:

An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

Unit 3: International Financial Institutions:

Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Unit 4: Capital Market:

Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

Unit 5: Introduction to Insurance:

Insurance, Importance, Types of Insurance - IRDA

Practical Components:

Students should learn the concept of Indian financial system and role, functions of participants in the financial markets.

All the students should learn the classification of banks and the role of Reserve bank of India, NABARD regarding the regulatory issues.

Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars

All the students should make teams for the group discussions on different international financial institutions.

Students should analyse the overview of global financial institutions

All students should learn evolution and development of capital market.

Reference Books

1.L.M. Bhole – Financial Market and Institutions

2.M.Y. Khan – Indian Financial System

3.Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.

4.M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers.

5.L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press

Avadhani – Marketing of Financial Services, Himalaya Publishing House

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA

SEMESTER- I

Course offered to B.Com General, Computer Applications & BIFS

SKILL COURSE - ENTREPRENEURSHIP DEVELOPMENT

Theory Credits: 2

2 hrs/week

Course Objective: A Generic Course that is intended to inculcate an integrated personal Life Skill to the student.

Learning Outcomes:

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

2. Understand the concept of Entrepreneurship, its applications and scope.
3. Applies the knowledge for generating a broad idea for a starting an enterprise/start up and Understand the content for preparing a Project Report for a startup and differentiate between financial, technical analysis and business feasibility.
4. Know various types of financial institutions that help the business at Central, State and Local Level, Understand Central and State Government policies, Aware of various tax incentives, concessions

Syllabus:

Unit-I: Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics— Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start- ups.

Unit-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.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI, – State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

Reference Books:

Arya Kumar, Entrepreneurship, Pearson, Delhi

Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi

Sangeetha Sharma, Entrepreneurship Development, PHI Learning

Suggested Co-Curricular Activities (As far as possible)

Group Discussion

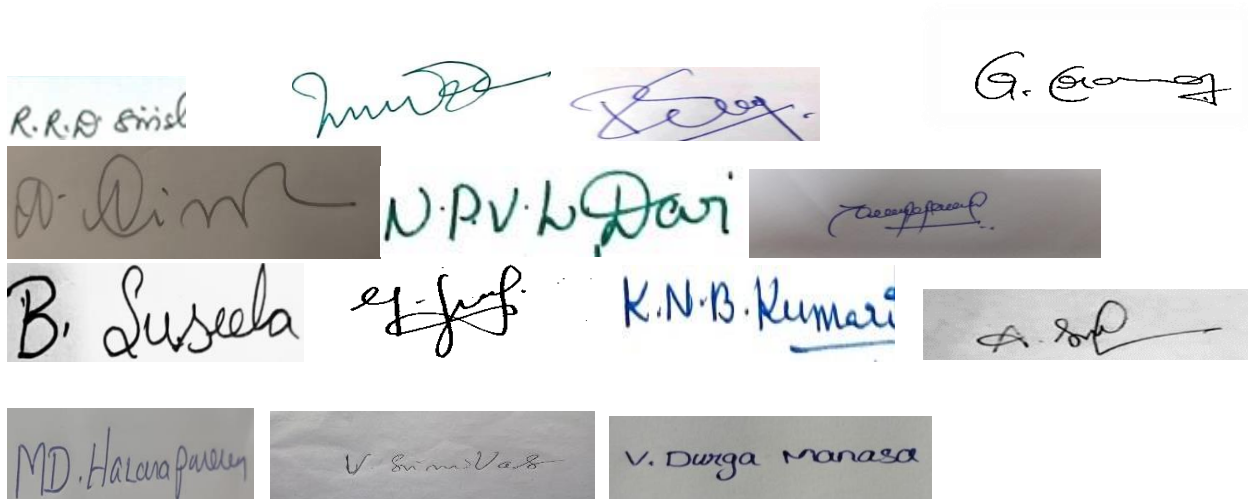
Debate

Seminar

Visit to an SSI and preparing of an outline Report

Invited Lecture by a Bank Employee on the Bank Support to a Start Up.

Chart showing tax concessions to SSI, MSME both direct and indirect.



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EXTERNAL QUESTION PAPER MODEL (40 MARKS)

S. No	UNIT	ESSAY QUESTIONS 4 MARKS	SHORT QUESTIONS 8 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	20
	TOTAL	6	6	68

**A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com General (Hons)., DEGREE EXAMINATIONS,
SEMESTER-I**

**ENTREPRENEURSHIP DEVELOPMENT
MODEL PAPER**

SECTION A

Answer any 4 questions, each carries 4 marks

(4*4=16 marks)

1. Explain the concept of a startup.
2. Describe the challenges faced by entrepreneurs
3. Discuss the significance of project appraisal in entrepreneurship. Explain the economic, financial, and market analysis in project appraisal. (5 marks)
4. Describe the importance of innovation in entrepreneurship.
5. Explain the role of NABARD in promoting rural entrepreneurship.
6. Discuss the benefits of tax incentives and concessions for entrepreneurs.

SECTION B

Answer All questions, each carries 8 marks

(3*8=24 mark)

7. a. Define entrepreneurship and Discuss the role of entrepreneurs in fostering economic growth.

(OR)

b. Describe the characteristics of a successful entrepreneur.

8. a. Explain the process of idea generation in entrepreneurship. Discuss the sources and techniques for generating business ideas.

(OR)

b. Describe the preparation of a project report in entrepreneurship. Outline the contents and guidelines for creating an effective project report

9. a. Discuss the central and state-level institutions supporting entrepreneurship in India. Highlight the roles of NABARD, SIDBI, DICs, and SFC in promoting entrepreneurship.

(OR)

b. Explain the government policies and tax incentives that support MSMEs (Micro, Small, and Medium Enterprises). Discuss their importance in encouraging entrepreneurship.

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G. George

A. Dima

N.P.V. L. Davi

Aravind

B. Suseela

K.N.B. Kumari

A. S.P.

MD. Haluapareen

V. Suman Vas

V. Durga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com General (Hons), DEGREE EXAMINATIONS,
SEMESTER-I
Single Major SKILL COURSE (w.e.f. AY 2023-24)
LEADERSHIP SKILLS

Theory Credits: 2

2 hrs/week

Learning Outcomes:

By successful completion of the course, students will be able to:

6. Develop comprehensive understanding of assessment of personality and techniques
7. Know how to assess and enhance one's own personality
8. Comprehend leadership qualities and their importance. Understand how to develop leadership qualities

Syllabus:

Unit – I: Meaning of Personality – Explanations of Human Personality – Psychodynamic Explanations – Social Cognitive Explanation – Big Five traits of Personality

Unit – II: Assessment of Personality - Projective & Self Report Techniques - Building Self- Confidence – Enhancing Personality Skills

Unit – III: Leadership Characteristics – Types of Leaders – Importance of Leadership – Leadership Skills – Building and Leading Efficient Teams – Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Prakasham Pantulu, Dr. B. R. Ambedkar & J.R.D. Tata.

Co-curricular Activities Suggested:

Assignments, Group discussions, Quiz etc.,

Invited Lecture by a local expert

Case Studies (ex., on students behavior, local leaders etc.)

Reference Books:

Girish Batra, Experiments in Leadership, Chennai: Notion Press, 2018

Mitesh Khatri, Awaken the Leader in You, Mumbai: Jaico Publishing House, 2013

Carnegie Dale, Become an Effective Leader, New Delhi: Amaryllis, 2012

Hall, C.S., Lindzey. G. & Campbell, J.B Theories of Personality. John Wiley & Sons, 1998

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EXTERNAL QUESTION PAPER MODEL (40 MARKS)

S. No	UNIT	ESSAY QUESTIONS 4 MARKS	SHORT QUESTIONS 8 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	20
	TOTAL	6	6	68

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA

B. Com General (Hons)., DEGREE EXAMINATIONS,

SEMESTER-I

Single Major SKILL COURSE (w.e.f. AY 2023-24)

LEADERSHIP SKILLS

Model Question Paper

Section - A

Answer all the questions

(4 x 4=16 Marks)

Elaborate the various types of definitions of Leadership

Describe about Human Personality in-detail?

Explain about Assessment of Personality?

Elucidate the Self Report Techniques in-detail?

Describe about different types of Leaders ?

Explain the Leadership qualities of Prakasam Panthulu?

Section - B

Answer all the questions

(3 x 8=24 Marks)

7.a. Elaborate the Big Five Traits of Personality in-detail?

(OR)

b. Elaborate the Psychodynamic Explanations of a Leader?

8.a. How to build a Self-Confidence Techniques for employees of an Organization?

(OR)

b. Explain the how-to Enhancing Personality Development Skills?

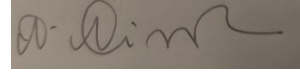
9.a. Elaborate the Characteristics of Leader in-detail?

(OR)b. Describe the leadership qualities of Mahatma Gandhi at the time of Independence?

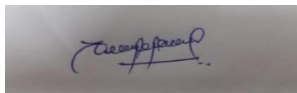
R.R.B. Sridhar Murthy



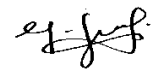
G. Ganga



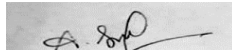
N.P.V. Lakshmi Devi



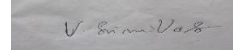
B. Susheela



K.N.B. Kumari



MD. Harunur Rashid



V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com General (Hons)., DEGREE EXAMINATIONS,
SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

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

1. Identify transactions and events that need to be recorded in the books of accounts.
2. Equip with the knowledge of accounting process and preparation through computerized accounting System
3. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
4. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
5. Gain the knowledge in Depreciation methods.
6. Know the difference between Joint Ventures and Consignment.
7. Critically examine the balance sheets of a sole trader for different accounting periods.

Unit-I: Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions

Unit II: Double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book. Trial Balance- Computerised system of accounting

Unit-III: Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-IV: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity Method (including Problems).

Unit-V: 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). Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records(Theory only)

Reference Books:

- 1.S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
- 2.R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand

3.T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.

4.V.K. Goyal, Financial Accounting Excel Books

5.S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy, Vikas Publishers.

R.R. Srid

Murthy

Reddy

G. Goyal

A. Murthy

N.P.V. L. Davi

Maheshwari

B. Suseela

Maheshwari

K.N.B. Kumari

A. Murthy

MD. Halim Faruqi

V. Suman Varsh

V. Dwiga Manasa

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA

B. Com General (Hons)., DEGREE EXAMINATIONS,

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Time: 3 Hours

Max. marks:60m

SECTION-A

Answer any FIVE of the following questions

(5x4=20Mrk)

1. What are the Functions of the Accounting?
2. Explain the Importance of Journal?
3. Difference between Capital Expenditure and Revenue Expenditure
4. Explain the Importance of Final Accounts
5. What are the main causes of the Depreciation?
6. Straight line Method
7. Dele Credere Commission
8. Feature of Joint Venture

SECTION-B

Answer the following questions.

(5x8=40Mrk)

- 9.(a) Define Accounting? Explain Advantages and Limitations of Accounting.

(OR)

(b). Write about the Accounting Concepts

- 10.a. Journalise the following transactions

July 1st Ramu started business with a capital of 75,000

1st Purchased goods from Manu on credit Rs. 25,000

2nd Sold goods to Sonu Rs. 20,000

3rd Purchased goods from Meenu Rs. 15,000

4th Sold goods to Tanu for cash Rs. 16,000

5th Goods returned to Meenu Rs. 2,000

6th Bought furniture for Rs. 15,000

7th	Bought goods from Zenu	Rs. 12,000
8th	Cash paid to Meenu	Rs. 10,000
9th	Sold goods to Jane	Rs. 13,500
10th	Goods returned from Sonu	Rs. 3,000
11th	Cash received from Jane	Rs. 5,500
12th	Goods taken by Ramu for domestic use	Rs. 3,000
13th	Returned Goods to Zenu	Rs. 1,000
14th	Cash received from Sonu	Rs. 12,000
15th	Bought machinery for	Rs. 18,000
16th	Sold part of the furniture for	Rs. 1,000
19th	Cash sales	Rs. 15,000

b. Record the transactions in Three Column Cash Book of Sri .Ratnam

1-7-2021	Cash in hand Rs. 50000
1-7-2021	Bank over draf Rs. 5000
3-7-2021	Deposited into bank Rs. 5000
5-7-2021	Cheque received from Krishna for full settlement of his account of 3,000 -Rs2500
10-7-2021	Cheque from Krishna paid into bank Rs. 2500
10-7-2021	Draw from bank for office use Rs. 5000
14-7-2021	Wages paid Rs. 2000
15-7-2021	Cheque issued to Sasi for his account full settlement of Rs. 1,000 Rs.900
17-7-2021	Stationary purchased Rs. 500
21-7-2021	Drew from bank for personal use Rs. 2000
23-7-2021	Bank Charges Rs. 200
24-7-2021	Received from Murali with discount Rs. 250- Rs 1750
26-7-2021	Cheques issued for paying salaries Rs.100

11.(a) Explain the format and important points of profit and loss account

(OR)

(b) Prepare Trading and Profit and Loss account and Balance sheet as on 31st December,2023.

Particulars	Debit Rs	Particulars	Credit Rs
Drawings	36,000	Capital	1,55,500
Buildings	30,000	Bank Loan	30,000
Furniture	12,500	Sales	2,00,000
Motor Van	60,000	Commission	4,500
Interest	1,500	Creditors	20,000
Purchases	1,50,000	Interest	3,000
Opening Stock	25,000	Discount	3,000
Salaries	15,000		
Wages	4,000		
Insurance	2,000		
Debtors	30,000		
Bank Account	45,000		
Cash in hand	5,000		
	-----		-----
	4,16,000		4,16,000
	-----		-----

Additional Information:

- a) Closing stock value as on 31-12-2023 was Rs. 40,000
- b) Outstanding salaries were Rs.2000
- c) Interest on Capital 5%
- d) Depreciation: Buildings 5% Furniture and Motor van 10%
- e) Provide 5% for doubtful debts.

12.(a) Define Depreciation. What are the causes for Depreciation?

(OR)

(b) A Company bought second hand machine on 1-1-2021 for Rs.37,000 and spent Rs.2,000 for its repairs and Rs.1000 on its erection. On 1-7-2022 it purchased another machine for Rs.10,000 and on 1st July,2023 it sold off the first machine for Rs.28,000 and bought another machine for Rs.25,000. Charge depreciation at 10% p.a on Written Down Value method and show machinery account up to 2023.

13.(a) Define Consignment? Bring out the differences between Consignment and Joint Venture.

(OR)

(b) Ravi of Visakha Consigned 500 bags at 300 each to Kumar of Kakinada and incurred Rs.500 expenses for forwarding the goods. Kumar took delivery and Incurred Rs.1000 for carriage, Rs.3000 for godown rent and sold 400 bags at Rs.400 each and charged a Commission of 1% on sales. Kumar reported a bad debt of Rs.2000 on credit Sales. Show journal entries in the books of Ravi.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com General (Hons)., DEGREE EXAMINATIONS,
SEMESTER-II
COURSE 4: BUSINESS MANAGEMENT

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Learning Outcomes:

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

1. Understand the concept of Business Management along with the basic laws and norms.
2. Able to understand the terminologies associated with the field of Business Management and control along with their relevance.
3. Identify the appropriate method and techniques of Business Management for solving different problems.
4. Understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Unit 1: Management: Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management.

Unit 2: Planning: Planning – Nature, importance, Process of Planning and Types of Plans -Decision making

Unit 3: Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation of authority & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional organizations.

Unit 4: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

Unit 5: Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques- Span of Control

Additional Input: MBO & MBE technique

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.

3.Shereka & Shereka, Principles of business management, Himalaya Publishing House, New Delhi,

2000.

R.R.D. Sindhi
A. Dim
B. Susela
A. S.P.
N.P.V. K. Davi
K.N.B. Kumari
MD. Halasa Pareek
V. Srinivas
V. Dwiga Manasa
G. George

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVT.DEGREE COLLEGE FOR WOMEN(A), KAKINADA

B. Com General (Hons)., DEGREE EXAMINATIONS,

SEMESTER-II

COURSE 4: BUSINESS MANAGEMENT

MODEL PAPER

Time: 3hrs

Max.Marks:60M

SECTION - A

Answer any FIVE of the following Questions:

(5 X 4M=20M)

- 1.Levels of Management.
- 2.Scientific Management.
- 3.Types of Planning.
- 4.Decision Making Process.
- 5.Nature of an Organization.
- 6.Merits of Decentralization.
- 7.Maslow Need Theory.

8. Effective Coordination.

SECTION – B

Answer ALL Questions:

(5X8M=40M)

9. a. Define Management? What are the Functions of Management?

(OR)

b. Explain Henry Fayol's Principles of Management?

10.a. Define Planning? Explain the Importance of Planning?

(OR)

b. What are the Various types of Decision Making?

11. a. What are the principles of an organization?

(OR)

b. Distinguish between Line and Staff Organization?

12.a. What is the Function of Directing?

(OR)

b. Critically examine various Styles of Leadership?

13.a. Define Controlling? Explain the Importance of Controlling?

(OR)

b. Explain the Various Control Techniques.

R.R.D. Srisil

Murthy

Deepa

G. George

A. Dima

N.P.V. L. Dasi

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K.N.B. Kumari

A. S.P.

MD. Halim Faruq

V. Srinivas

V. Durga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com BIFSI (Hons)., DEGREE EXAMINATIONS,
SEMESTER-II
COURSE 4: FUNDAMENTALS OF ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Outcomes:

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

6. Identify transactions and events that need to be recorded in the books of accounts.
7. Equip with the knowledge of accounting process and preparation of subsidiary books.
8. Develop the skill of recording financial transactions and preparation of Trial Balance and rectification of errors.
9. Analyse the difference between cash book and pass book in terms of balance and make reconciliation.
10. Develop the skill of preparation of balance sheets of a sole trader for different accounting periods.

Syllabus:

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

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

Unit-III: Trial Balance and Rectification of Errors:

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

Unit-IV: Bank Reconciliation Statement:

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

Unit -V: Final Accounts:

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

References:

S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

V.K.Goyal, Financial Accounting, Excel Books

BLUE PRINT

External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

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MD. Halim Faruq

V. Srinivas

V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
Department of Commerce
SKILL COURSE w.e.f. AY 2023-24 for B.A, B.Com & B.Sc Honours (Major)
SEMESTER-II MARKETING SKILLS

Credits:2

2 hrs/week

Course Objective:

This course will help the students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and able to have operational skills of various marketing activities.

Learning Outcomes:

The learner is able to:

4. Formulate a marketing plan that will meet the needs or goals of a business organization and Conduct market research to provide information needed to make marketing decisions.
5. Understand different strategies for effective design of Marketing Mix;
6. Know the Sales Skills including effective personal selling skills;

Unit I: Introduction to Marketing: 10 Hrs)

Core Marketing Concepts – Company Orientation towards the Marketplace – The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information; Market Segmentation, Targeting and Positioning Strategies - Determinants of Consumer Behaviour;

Unit II: Marketing Mix: (12 Hrs)

Elements of Marketing Mix - Product, Price, Promotion and Place, 7P's of Service Marketing Mix; Product: Classification of Products - Product Life Cycle - New Product Development – Branding Decisions; Price: Pricing Strategies: Understanding Pricing – Steps in setting the Price - Price Adapting Policies, and Initiating and Responding to Price Changes: Promotion: Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing; Place: Marketing Channels: Channel Functions and Flows, Channel Management Decision

Unit III: Nature and Role of Selling: (8Hrs)

Importance of Selling, Nature and Role of Selling: Importance of Selling – Role in the Context of Organization; Attributes of a Good Salesperson: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self-Worth, Knowledge-product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification–the Presentation and Demonstration – Dealing with Objections – Negotiations – Closing the Sale -follow up

Curricular Activities:

Analyze different needs and wants of consumers in your locality or region

Prepare the prevalent marketing environment in your locality or region.

Identify Product Life Cycle stages of few Products like consumer durables (ex., electronic goods, Computers, etc.).

Analyze Marketing strategies/planning used by automobile cosmetic and FMCG companies.

Conduct Market Research for the need of new products in your region.

References

Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha, Marketing Management -A South Asian Perspective, Pearson Education.

Agarwal, P.K., Marketing Management – An Indian perspective, PragatiPrakasham

Kazmi SHH, Marketing Management Text and Cases, Excel.

Philip Kotler and Armstrong.G., MARKETING, Prentice Hall of India, 12th Edition.

Core Selling Skills: Because Selling Is All About People Paperback – 1 January 2015 by Les Giblin (Author)

Ramaswamy V.S. & Nama Kumari, S., Marketing Management – Planning and Control,



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EXTERNAL QUESTION PAPER MODEL (40 MARKS)

S. No	UNIT	ESSAY QUESTIONS 4 MARKS	SHORT QUESTIONS 8 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	20
	TOTAL	6	6	68

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V. Srinivas

V. Dwiga Manasa

A.S.D. GOVT.DEGREE COLLEGE FOR WOMEN(A), KAKINADA
Department of Commerce
SKILL COURSE for B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-II- STOCK MARKET OPERATIONS

Credits: 2

2 hrs/weeks

Course Objectives:

This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

UNIT - I

Markets – Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO’s –Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and Regulatory framework– SEBI– Listing conditions–Secondary Market Intermediaries.

UNIT - II

Stock Exchanges BSE, NSE & MCX –Different Trading Systems – DEMAT- Different types of Settlements – De-mat Settlement –Physical settlement - Pay-in and Pay-out –Bad Delivery–Short delivery –Auction – Market types, Order types and Books.

UNIT – III

Stock Market Indices: Meaning, Purpose, and Construction in developing Index – Methods– Stock Market Indices in India – Scrip selection criteria for BSE Sensex and NSE S&P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

Hands on Activities:

- 1.Detailed Group/Individual presentations on current year IPOs.
- 2.Demonstration of Stock Trading (Simulation).
- 3.Practical sessions on stock market operations.

References:

1. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 3rd Edn., 2008.
- 2.3.V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- 3.Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
- 4.Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

R.R.B. Sridhar

M. S. Sridhar

S. Sridhar

G. Sridhar

M. S. Sridhar

N.P.V. L. Dasi

S. Sridhar

B. Suseela

S. Sridhar

K.N.B. Kumari

A. Sridhar

A.S.D. GOVT. DEGREE COLLEGE FOR WOMEN (A), KAKINADA
B. Com C.A) (Hons.), DEGREE EXAMINATIONS
SEMESTER-II Minor for B.Com CA
FINANCIAL SERVICES

Learning Objectives:

The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

Learning Outcomes:

Here are the course outcomes (COs) based on the financial services units:

1. CO1 Understand the role of financial services and distinguish between banking and non-banking financial companies, along with their fund-based and fee-based activities.
2. CO2: Analyze the scope and importance of merchant banking services, including venture capital, securitization, and demat services.
3. CO3 Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.
4. CO4: Assess the purpose and types of credit ratings, understand credit rating symbols, and evaluate the roles of agencies like CRISIL and CARE.
5. CO5 Discuss other financial services such as factoring, forfeiting, installment systems, credit cards, and the central depository systems NSDL and CSDL.

These COs succinctly cover the essential topics in financial services.

Unit 1: Financial Services:

Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit 2: Merchant Banking Services:

Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit 3: Leasing and Hire-Purchase:

Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit4: Credit Rating:

Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit5: Other Financial Services:

Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

Activities:

- ☐ Collection and study the various financial services
- ☐ Invited lectures on the field topics by local experts
- ☐ Introducing online classes from financial experts on merchant banking and leasing etc.
- ☐ Field visit to banks and financial institutions
- ☐ Observation, study and analysis of selected institutions
- ☐ Assignments, Group discussion, quiz etc.

Reference Books:

1. B. Santhanam, Financial Services, Margham Publication, Chennai. 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi. 3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D.GOV. DEGREE COLLEGE FOR WOMEN (A), KAKINADA
B. Com C.A) (Hons.), DEGREE EXAMINATIONS SEMESTER-II Minor
FINANCIAL SERVICES
MODEL PAPER

Time: 3 Hrs.

Marks : 60

SECTION-A

Answer any FIVE of the following

Marks:4x5=20

1. Define financial services and explain their importance.
2. What are the activities of non-banking financial companies?
3. What is venture capital, and why is it significant?
4. Explain the concept of securitization in financial markets.
5. What are the different types of leasing?
6. Describe the meaning and purpose of credit ratings.
7. What is the difference between factoring and forfeiting?
8. Explain the role of CRISIL in the credit rating process.
9. What are demat services, and why are they important?
10. Explain the concept of hire-purchase and its benefits.

SECTION B

Answer ALL questions Marks

5x8=40

9 (a) Discuss the role of non-banking financial companies in financial services.

OR

(b) Analyze the importance of fund-based activities in financial services..

10 (a) Explain the scope and importance of merchant banking services in India.

OR

(b) What are commercial papers? Discuss their role in financial markets.

11 (a) What are the legal aspects of leasing, and how is rental fixation done?

OR

(b) Describe the securitization of debts and its advantages.

12 (a) Compare credit rating with equity assessment.

OR

(b) Discuss the role of CARE in the credit rating process in India.

13 (a) What is the installment system? Explain its financial aspects.

OR

(b) Explain the working of NSDL and CSDL in the central depository system.

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N.P.V. L. Davi

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K.N.B. Kumari

A. S. P.

MD. Halasa Pareek

V. Srinivas

V. Dwiga Manasa

SEMESTER-III
A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
COURSE 5: ADVANCED ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

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

1. Understand the concept of Non-profit organizations and its accounting process,
2. Comprehend the concept of single-entry system Double Entry system,
3. Familiarize with the legal formalities at the time of Hire Purchase System.
4. Understand and preparation of the Partnership Accounts
5. Prepare financial statements for partnership firm on dissolution of the firm Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Unit 1: 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).

Unit 2: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (Theory only).

Unit 3: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

Additional Input: Royalty accounts

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm (problems) – Application of Garner v/s Murray Rule in India – Insolvency of Partners (theory only).

Activities:

1. Quiz Programs
2. Problem Solving exercises
3. Co-operative learning
4. Seminar

5. Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
6. Visit Non-profit organization and collect financial statements
7. Critical analysis of rate of interest on hire purchase schemes
8. Visit a partnership firm and collect partnership deed
9. Debate on Garner v/s Murray rule in India and outside India

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy : S.N.Maheshwari&V.L.Maheshwari, Vikas publishers.
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
7. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

ASD GOVT. DRGREE COLLEGE FOR WOMEN (AUTONOMOUS), KAKINADA
DEPARTMENT OF COMMERCE
B.COM I YEAR (GENERAL) – III SEMESTER (EM)
Model Question Paper

Time:3Hrs

Max. Marks: 60

Section-A

Answer any FIVE of the following questions.

5X4=20M

1. Define Non-profit organizations
2. Explain Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Insolvency
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

Section-B

Answer ALL questions.

5X8=40M

9.a. Distinguish between Income and Expenditure Accounts.(L3)

(OR)

b. What are the provisions and features of Non-profit organizations? (L1)

10.a. Explain advantages and limitations of single entry system. (L2)

(OR)

b. Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs. 40,500 and on 1st January 2019 was Rs. 25,800. He further informs you that he withdraws Rs. 3,500 for personal purposes. He invested further capital of Rs. 5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.

11.a. Rahul Coffee Works Ltd., had bought coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year. Interest was charged at 15% per annum. Life of the machine was expected to be four years.

You are required to pass the journal entries and necessary ledger accounts in the books of i.Malnad Coffee Works Ltd., and (ii) Xavier Ltd. (L4)

(OR)

b. Explain the advantages and limitations of Instalment System. (L2)

12.a. Briefly explain the classification of Partners. (L2)

(OR)

b. A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders $\frac{1}{5}$ th of his share and B surrenders $\frac{2}{5}$ th of his share and B surrenders $\frac{2}{5}$ th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs. 75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.(L3)

13 a. X, Y and Z were equal partners. They had the following Balance Sheet on 31st March, 2024.

Liabilities	₹	Assets	₹
undry Creditors	0,000	undry Assets	5,000
s Capital Account	2,000	ofit & Loss Account	2,000
s Capital Account	0,000	s Capital Account	

The firm was dissolved. The assets realised Rs. 40,000. The expenses of realisation amounted to Rs.1000. The private position of the partners was as under

	Private Assets(Rs)	Private Liabilities (Rs)
X	3,000	0,000
Y	2,000	1,000
Z	2,000	0,000

Prepare the necessary ledger accounts to close the books of the firm. (L4)

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm? (L1)

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N.P.V. K. Davi

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A. Siva

MD. Halasa Parveen

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V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
SEMESTER-III COURSE 6: INCOME TAX

Theory Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

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

1. Understand the basic concepts of the Income Tax Act, including income, assesses, assessment year, residential status, and exemptions from tax.
2. Analyze the tax treatment of salaries, allowances, perquisites, and deductions, and compute income from salaries.
3. Compute income from house property and profits from business, identifying allowable and disallowed expenses.
4. Explain capital gains and income from other sources, and compute long-term and short-term capital gains.
5. Compute the total income of an individual, including deductions under Section 80.

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

Unit-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 simple problems).

Unit-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).

Unit-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).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

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
- ☑ Practice of filing IT Returns online
- ☑ Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- ☑ Filling out the online application for the PAN Card and prepare the summarized report for the same.
- ☑ Finding out Residential status of any five NRI's from your area.
- ☑ Identify and evaluate the tax liability of some individuals having income under different heads of income.
- ☑ Go through the e-filing website of the Government of India.

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. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
6. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
7. Income Tax, Seven Lecture Series, Himalaya Publications

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MD. Halima Parveen

V. Srinivas

V. Durga Manasa

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	1	2	20
3	UNIT III	2	2	24
4	UNIT IV	2	2	24
5	UNIT V	1	2	20
	TOTAL	8	10	112

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Deepa

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K.N.B. Kumari

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MD. Halim Faruq

V. Srinivas

V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
SEMESTER-III COURSE 6: INCOME TAX Model Paper

Time : 3 Hrs

Marks: 60

Section-A

Answer any FIVE of the following questions. 5X4=20M

1. Assessed
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer FIVE questions.

5X8=40M

9.a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.

10.a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000 taxable salary income of Balu for the assessment year 2022-2023.

(OR)

b) Discuss various deductions available under the head salary.

11.a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

(OR)

b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House I
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12.a) Discuss various types of capital Gains

(OR)

b) Briefly explain general income and special incomes from other sources.

13.a) Briefly explain the deductions U/S 80.

(OR)

b) What is the procedure for computation of total income?

R.R.D. Sridh

G. George

N.P.V. L. Davi

B. Suseela

K.N.B. Kumari

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V. Srimivas

V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
SEMESTER-III COURSE 7: BUSINESS LAW

Time : 3 Hrs

Marks: 60

Learning Objectives:

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract. To impart awareness on various sales goods Act and consumer protection Act. To know the various cyber laws prevailing.

Learning Outcomes:

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

1. Explain the meaning, definition, and essential elements of a valid contract, and differentiate between valid, void, and voidable contracts under the Indian Contract Act, 1872
2. Analyze the essential elements of a valid offer, acceptance, and consideration, and understand their significance in contract formation.
3. Understand the rules regarding minors' contracts, contingent contracts, and the different modes of discharge, along with remedies for breach of contract.
4. Explain the key provisions of the Sale of Goods Act, 1930, and the Consumer Protection Act, 2019, focusing on sale agreements, conditions, warranties, rights of unpaid vendors, consumer rights, and the redressal mechanism
5. Understand the Overview of Cyber Law and Safety Mechanisms

Unit I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit 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.

Unit 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

Additional input: Bailment of goods.

Unit V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

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

☑☑Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

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.

6.Business Law, Seven Hills Publishers, Hyderabad.

7.K C Garg, Business Law, Kalyani Publishers.

R.R.D. Sridhar

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K.N.B. Kumari

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MD. Halasa Parveen

V. Srinivas

V. Dwiga Manasa

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

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V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
Business Law Model Paper

Time : 3 Hrs

Marks: 60

Section-A

Answer any FIVE of the following questions.

5X4=20M

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer ALL questions.

5X8=40M

- 1.a) "All contracts are agreements but all agreements are not contract" ...Explain.
(OR)
- b) What is the classification of contracts under Indian Contract Act, 1872.
- 2.a) What are the essentials of consideration?
(OR)
- b) What is offer and Invitation to offer?
- 3.a) Briefly explain various modes of discharge of contract.
(OR)
- b) Explain the rules relating to contingent contracts.
- 4.a) What are the salient features and contents of Sale of Goods Act, 1930?
(OR)
- b) Explain the rights of a consumer under Consumer Protection Act, 2019.
- 5.a) Explain an overview and need for Cyber Law.
(OR)
- b) What is contract procedures and safety mechanism for Cyber Laws.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
COURSE 8: BANKING THEORY AND PRACTICE

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Learning Outcomes:

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

1. Understand the meaning and functions of commercial banks, and explain the process of credit creation and the differences between central banking and commercial banking.
2. Analyze different banking systems such as unit banking, branch banking, and investment banking, and explore innovations like e-banking, RTGS, NEFT, and mobile banking.
3. Describe the types of banks, including indigenous banks, cooperative banks, regional rural banks, SIDBI, NABARD, and EXIM Bank, and their roles in the financial system.
4. Explain the general and special relationships between bankers and customers, including KYC norms and the responsibilities involved.
5. Understand the duties and responsibilities of collecting and paying bankers, along with the concepts of holder for value, holder in due course, and payment gateways.

Unit 1: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: 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.

Unit 3: Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

Unit 4: Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit 5: 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.

Additional Input: Banking Reforms

Activities:

☑ Quiz Programs

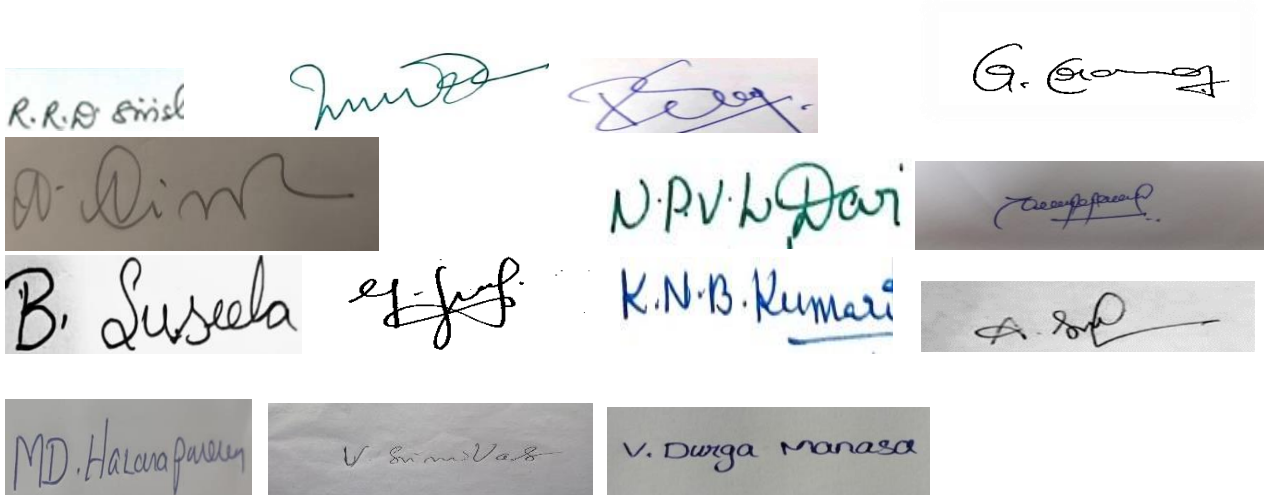
☑ Visit to Banks

- ☑ Guest Lectures by bank officials
- ☑ Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- ☑ Collection, display and Practicing of filling of different forms used in banks
- ☑ Survey on customers satisfaction of Banking services
- ☑ Know about KYC norms
- ☑ Talk on latest trends in banking industry
- ☑ Online Banking
- ☑ Individual and group project reports

- ☑ Current Affairs of Banking Sector
- ☑ Student Seminars
- ☑ Debates
- ☑ Group Discussions on problems relating to topics covered by syllabus
- ☑ Students can gather the data relating to organizational set up of various banks.
- ☑ Group discussion can be conducted on issues relating to banks.
- ☑ Examinations (Scheduled and surprise tests)

Reference Books:

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Introduction to Banking : Vijaya Raghavan, Excel books.
4. Indian Financial System : M.Y. Khan, McGraw Hill Education.
5. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.



BLUE PRINT

External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (C. A) Hons - Minor
SEMESTER-III

COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS Model Paper

Time: 3 Hrs

Max Marks:60

Section A

Answer any FIVE questions

5x4=20 marks

1. Features of Commercial Bank.
2. What is Creation of Credit?
3. Advantages of Mobile Banking.
4. Advantages of Unit Banking.
5. Regional Rural Banks.
6. Functions of SIDBI.
7. KYC Norms.
8. Payment Gateways

Section B

Answer All Questions

5x8=40 marks

9a. Define Bank? What are the Functions of Commercial Banks?

(OR)

b. Distinguish between Central Bank and Commercial Bank?

10a. What are the Advantages of Branch Banking?

(OR)

b. What are the Advantages and Limitations of Internet Banking?

11a. What are Features of Co-Operative Banks?

(OR)

b. Write about Functions of NABARD?

12a. Explain about General Relationship between Banker and Customer.

(OR)

b. What Precautions should be taken by the Banker while opening an account for Minor?

13a. State the Duties and Responsibilities of Collecting Banker?

(OR)

b. What are the Responsibilities of Paying Banker?

R.R.B. Srisil

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B. Suseela

K.N.B. Kumari

MD. Halasa Parveen

V. Dwiga Manasa

STOCK QUESTIONS

UNIT-I

ESSAY QUESTIONS

1. Define Bank? What are the Functions of Commercial Banks?
2. Explain the various Kinds of Banks?
3. What are the Functions of Central Bank?
4. Distinguish between Central Bank and Commercial Bank?

SHORT QUESTIONS

1. Features of Commercial Banks.
2. ATM
3. Role of Commercial Banks in Economic Development.
4. What is Creation of Credit?
5. Features of Central Bank.

UNIT-II

ESSAY QUESTIONS

1. What are the Advantages and Limitation of Unit Banking?
2. What are the Advantages and Limitation of Branch Banking?
3. What are the Advantages and Limitations of Internet Banking?
4. Explain the Advantages and Limitations of Mobile Banking?

SHORT QUESTIONS

1. Investment Banking
2. Advantages of E- banking.
3. Offshore Banking.
4. Mobile Banking.
5. Innovations in Banking.

UNIT-III

ESSAY QUESTIONS

1. What are Features of Co-Operative Banks?
2. Write about Functions of NABARD?
3. Explain the Functions of Regional Rural Banks?
4. Explain the Types of Co-operative Banks?

SHORT QUESTIONS

1. Indigenous Banking.
2. Functions of SIDBI.
3. Regional Rural Banks.

UNIT-IV

ESSAY QUESTIONS

1. Explain about General Relationship between Banker and Customer.
2. Explain about Special Relationship between Banker and Customer.
3. What Precautions should be taken by the Banker while opening an account for Minor?

SHORT QUESTIONS

1. Types of Customer.
2. KYC Norms.
3. Define Garnishee Order?

UNIT-V

ESSAY QUESTIONS

1. State the Duties and Responsibilities of Collecting Banker?
2. What are the Duties and Responsibilities of Paying Banker?

SHORT QUESTIONS

1. Payment Gateways.
2. Statutory Protection to the Collecting Banker.
3. Statutory Protection to the Collecting Banker.
4. Duties of Collecting Banker.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (C. A) Hons - Minor
SEMESTER-III
COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS

Theory

Credits: 4

4 hrs/week

Course Objective:

1. Define money, explain its functions and classifications, and analyze its role in capitalist, socialist, and mixed economies, including theories of money supply determination and the RBI's approach to money supply.
2. Describe the types and functions of banks, the process of credit creation, and the liabilities and assets of banks, along with an overview of commercial banking in India and the implications of recent banking sector reforms.
3. Explain the functions of a central bank, including quantitative and qualitative methods of credit control, and analyze the role of the Reserve Bank of India in the financial system.
4. Understand the role of financial markets and institutions, differentiate between the money market and capital market, and analyze the types of financial instruments and innovations, including the structure of various financial markets in India.
5. Analyze interest rate determination, explore sources of interest rate differentials, and evaluate theories of the term structure of interest rates.

UNIT I : MONEY

Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, theories of money supply determination. RBI approach to money supply; High powered money and money multiplier. Monetary standards – Metallic and paper standards, system of note issues in India. RBI approach to money supply; High powered money and money multiplier.

UNIT II : BANKING

Types of Banks. Functions of Commercial banks. Process of credit creation, Purpose and limitations. Liabilities and assets of banks. Commercial banking in India, Nationalization of commercial banks in India. Recent reforms in banking sector in India.

UNIT III: CENTRAL BANKING

Functions of Central Bank. Quantitative and qualitative methods of credit control- Bank rate policy, Open market operations, Cash reserve ratio and selective methods. Role and functions of the Reserve Bank of India.

UNIT IV : FINANCIAL INSTITUTIONS, MARKETS, INSTRUMENTS AND FINANCIAL INNOVATIONS

Role of financial markets and institutions, Structure of money market and capital market — Call money market. Treasury bill market, Commercial bill market including commercial

paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Financial sector Reforms in India, Role of Financial Derivatives Financial Institutions: Types; Banking and Non-Banking Financial Institutions.

UNIT V: INTEREST RATES

Interest Rates Determination; sources of interest rate differentials; theories of term structure

Recommended Books:

- 1.F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education
- 2.F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
- 3.Rakesh Mohan, Growth with Financial Stability- Central Banking in an Emerging Market, Oxford University Press, 2011. 32
- 4.L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
- 5.M. Y. Khan, Indian Financial System, Tata McGraw Hill.



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (C. A) Hons - Minor
SEMESTER-III

COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS Model Paper

Time: 3 Hrs

Max Marks:60

Section A

Answer any FIVE questions

5x4=20 marks

1. Define money and its primary functions. (LO: Basic concept of money; CO1)
2. Discuss the purpose and limitations of credit creation. (LO: Credit creation; CO1)
3. Differentiate commercial banking and central banking. (LO: Banking roles; CO1)
4. Explain high-powered money's role in money supply. (LO: Money supply; CO1)
5. Describe the role of indigenous banks. (LO: Types of banks; CO3)
6. Explain the importance of KYC norms. (LO: Banking regulations; CO4)
7. What are a collecting banker's responsibilities? (LO: Banker duties; CO5)
8. Describe central bank credit control methods. (LO: Credit control; CO1)

Section B

Answer All Questions

5x8=40 marks

9. a. Classify money and its role in different economies. (LO: Money in economies; CO1)
(OR)
b. Explain money supply theories and RBI's approach. (LO: Money supply; CO1)
10. a. Describe bank nationalization and its impact. (LO: Bank nationalization; CO1, CO2)
(OR)
b. Explain types of banking and innovations. (LO: Banking systems; CO2)
11. a. Outline central bank functions and inflation control. (LO: Central bank; CO1)
(OR)
b. Discuss credit control methods like CRR, OMO. (LO: Credit control methods; CO1)
12. a. Describe India's money and capital markets. (LO: Financial markets; CO1, CO4)
(OR)
b. Explain NBFCs' role and financial reforms. (LO: NBFCs; CO4, CO5)
13. a) Explain the sources of interest rate differentials. (LO: Interest rate dynamics; CO5)
(OR)
b) Discuss theories of term structure and their significance. (LO: Term structure theories; CO5)

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V. Suman Vas

V. Dwiga Manasa

A.S.D. GOVT.DEGREE COLLEGE FOR WOMEN(A), KAKINADA

Department of Commerce

MULTIDISCIPLINARY COURSE

w.e.f. AY 2023-24 SEMESTER-III

PRINCIPLES OF MANAGEMENT

Credits: 2 2 hrs/week

Learning outcomes:

- 1: Understand management functions, principles, and levels. Conduct SWOT analysis for business strategy.
- 2: Explain the planning process, types of plans, and decision-making in formal and informal organizations.
- 3: Apply motivation and leadership theories, and understand control techniques like cost, purchase, and quality control.

Unit – I:

Definition of Management, Functions of Management, Principles of Management, Levels of Management, Business Strategy-SWOT Analysis

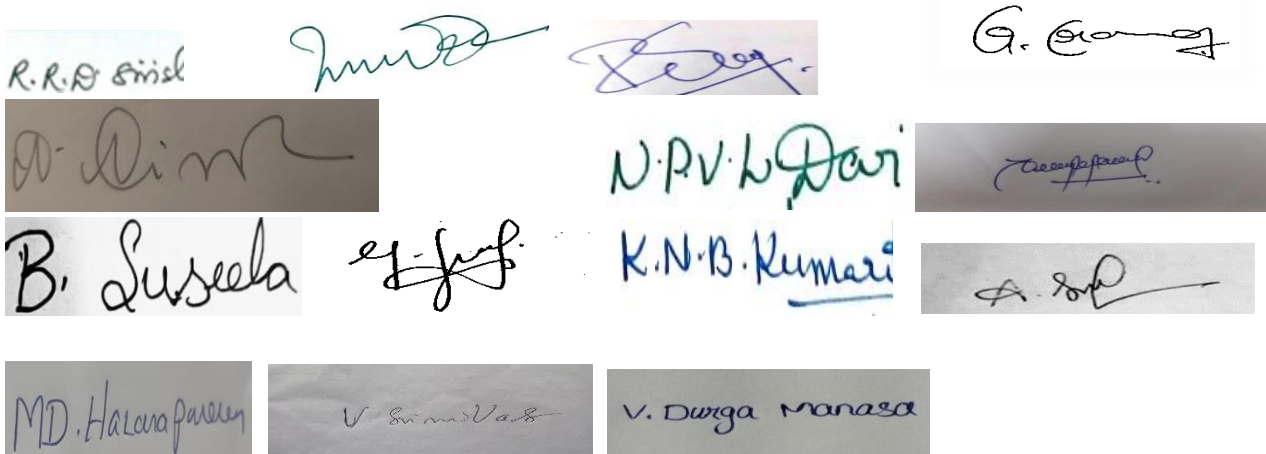
Unit – II:

Purpose of Planning, Planning Process, Types of Plans, Objectives, Managing by Objectives (MBO);

Organizing; Organization Structure, Formal and Informal Organization, Decision Making Process

Unit – III:

Directing, Motivation, Motivation Theories, Leadership Styles, Leadership Theories, Controlling, Process of Controlling, Types of Control-Budgetary and Non-Budgetary, Control Techniques, Cost Control, Purchase Control, Maintenance Control, Quality Control



A.S.D. GOVT.DEGREE COLLEGE FOR WOMEN(A), KAKINADA

Department of Commerce

MULTI DISCIPLINARY COURSE for B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-III PRINCIPLES OF MANAGEMENT

Section A

Answer any FOUR Questions

(Marks: 4*4=16)

1. Define management and explain its core functions. (LO1, CO1)
2. What is SWOT analysis? How is it used in strategic planning? (LO1, CO1)
3. Differentiate between formal and informal organization structures. (LO2, CO2)
4. Explain the decision-making process in management. (LO2, CO2)
5. What are the different leadership styles in management? (LO3, CO3)
6. Describe the concept of cost control in management. (LO4, CO3)

Section B

Answer ALL Questions (Marks: 3*8=24)

7. (a) Explain the principles of management as laid down by Henry Fayol. (LO1, CO1)
(or)
(b) Discuss the different levels of management and their roles in an organization. (LO1, CO1)
8. (a) Describe the planning process and the types of plans used in business management. (LO2, CO2)
(or)
(b) Explain the concept of Management by Objectives (MBO) and its importance. (LO2, CO2)
9. (a) Discuss Maslow's theory of motivation and its application in management. (LO3, CO3)
(or)
(b) What are the different control techniques used in management, and how do they help in decision-making? (LO4, CO3)

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A.S.D. GOVT.DEGREE COLLEGE FOR WOMEN(A), KAKINADA
Department of Commerce
SKILL COURSE for B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-III BUSINESS FORECASTING

Credits: 2

2 hrs/week

Course Objectives

- 1.To understand need and importance of Business forecasting.
- 2.To Know various types of Business forecasting Techniques.
3. To develop an understanding of application of forecasting tools in Business through applications of technology.

UNIT-1: INTRODUCTION:

Meaning, Significance of Forecasting, History of Forecasting, Types of Forecasting, Forecasting process. Nature of Forecasting, Economic Theory and Forecasting. Business Forecasting, Methods of Forecasting- Choosing a forecasting method- determining the adequacy of forecasting method.

UNIT-2: BUSINESS FORECASTING MODELS

Simple Correlation and Simple Regression - Time Series Analysis: Components of Time Series: Trend, Seasonal, Cycle and Irregular Components Time Series components, Smoothing Techniques , Moving Averages- Exponential Smoothing and Other Advanced Techniques, Qualitative models of forecasting: Delphi method- sales force composite- consumer panel survey.

UNIT-3: COMPUTER APPLICATIONS TO BUSINESS FORECASTING

Introduction, Objectives, The needs and uses of computer forecast packages, Monitoring and Controlling Forecast. Emerging forecasting packages; Sales and Profit Forecasting-. Method

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EXTERNAL QUESTION PAPER MODEL (40 MARKS)

S. No	UNIT	ESSAY QUESTIONS 4 MARKS	SHORT QUESTIONS 8 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	20
	TOTAL	6	6	68

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-IV
COURSE 9: CORPORATE ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

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

1. Understand the kinds of shares, including types of preference shares, and analyze the accounting treatment for the issue of shares at par, discount, and premium, including forfeiture and reissue of shares, and the implications of issuing bonus shares and buybacks.
2. Analyze the accounting treatment for debentures issued and repayable at par, discount, and premium, including practical problems related to the issue and redemption of debentures.
3. Explain the need for goodwill valuation and apply various methods, including the average profit method, super profits method, capitalization method, and annuity method, to solve valuation problems.
4. Understand the need for share valuation and apply different methods, including the net assets method, yield basis method, and fair value method, to solve valuation problems.
5. Prepare final accounts of companies in accordance with the provisions of the Companies Act, 2013, including adjustments related to the profit and loss account and balance sheet, and solve related problems

Unit 1: 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). Issue of Bonus Shares - Buyback of Shares (Theory only)

Unit 2: Issue and Redemption of Debentures : Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - (including problems).

Unit 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: 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).

Activities:

☑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

☑Power point presentations on types of shares and share capital

☑Group Discussions on problems relating to topics covered by syllabus

☑Students can gather the data relating to accounting set up of some local firms.

☑Individual project work on identified real time situations with respect to preparation of company final accounts

☑Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
3. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
4. Advanced Accountancy : Chakraborty, Vikas Publishers
5. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
6. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
7. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
8. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-IV
COURSE 9: CORPORATE ACCOUNTING

Time: 3 Hrs

Max Marks:60

Section-A

Answer any FIVE of the following questions.

5X4=20M

1. Forfeiture of Shares
2. Dividend
3. Debentures Redemption Reserve
4. Reissue of Debentures
5. Annuity Method of Goodwill
6. Fair value method
7. Companies Act, 2013
8. Equity Share Capital

Section- B

Answer FIVE questions.

5X8=40M

9.a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

b) Equity Share Capital Vs Preference Share Capital?

10 .a) Explain the major sources where from the debentures can be redeemed.

(OR)

b)Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium

11 .a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:

1. By capitalization method

2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12.a) Explain need for valuation and methods of valuation.

(OR)

b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Rs.	Assets	Rs.
20,000 Equity Shares Rs. 10 each, fully paid	20,000	Good Will	30,000
1000, 6%Preference Shares of Rs.100 each, fully paid	1,00,000	Land And Building	1,00,000
Reserves	60,000	Plant and Machinery	1,20,000
Sundry Creditors	40,000	Investment(At Cost)	60,000
Provision for Taxation	20,000	Stock	50,000
Other Liabilities 10,000		Debtors	40,000
		Cash at Bank	24,000
		Preliminary Expenses	6,000
	4,30,000		4,30,000

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

13.a) A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

i. Statutory minimum requirement transfer to general reserve

ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

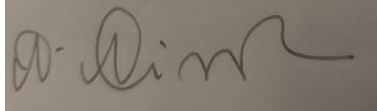
b) What are the salient features and provisions of Companies Act, 2013.

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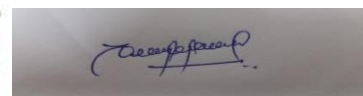




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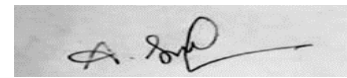


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V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-IV
COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

1. Define cost accounting and management accounting, and explain their features, objectives, functions, and scope, including the preparation of a cost sheet with practical problems.
2. Analyze techniques of inventory control and apply various methods for the valuation of material issues, including FIFO, LIFO, simple average, and weighted average methods.
3. Understand direct and indirect labor costs, and apply different methods of wage payment and incentive schemes, including time rate, piece rate, Halsey, Rowan, and Taylor methods, with related problems.
4. Evaluate financial statements and understand their features and limitations, while applying techniques for financial statement analysis, including comparative analysis, common size analysis, and trend analysis.
5. Explain the meaning and features of marginal costing, and calculate contribution, profit-volume ratio, break-even point, margin of safety, and estimations of profit and sales, including practical problems

Unit 1: 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)

Unit II: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods.

Unit III: 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)

Unit 4: 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)

Unit 5: 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)

Additional Inputs: Job costing, Process Costing and Unit costing

Activities:

1. Debate on methods of payments of wages
2. Seminars
3. Problem Solving Exercises
4. Seminar on need and importance of financial statement analysis
5. Graphs showing the breakeven point analysis
6. Identification of elements of cost in services sector by Visiting any service firm
7. Cost estimation for the making of a proposed product
8. Listing of industries located in your area and methods of costing adopted by them
9. Collection of financial statements of any two organization for two years and prepare a common Size Statements
10. Collection of cost sheet and pro-forma of quotation
11. Invited Lectures and presentations on related topics.
12. Examinations (Scheduled and surprise tests)

Reference Books:

- 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.
 - 6.I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
 - 7.Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
 - 8.Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
 - 9.S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
 - 10.Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
- Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA

DEPARTMENT OF COMMERCE

B.COM II YEAR (GENERAL & C. A) Hons

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Time: 3 Hrs

Max Marks:60

Section- A

Answer any FIVE of the following questions. 5X4=20M

- 1.Elements of Cost
- 2.Time Rate Method
- 3.EBQ
- 4.Trend Analysis
- 5.Profit Volume Ratio
- 6.Job Costing
- 7.Cost Sheet
- 8.Inventory Control

Section B

Answer ALL questions.

5X8=40M

9.a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

b) Distinguish between Cost Accounting and Management Accounting

2.a) From the following details write Store Ledger under simple average method:

2006

DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

10.a.The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

b) Explain different Techniques of Inventory Control

11.a) Define 'Labour Turnover'. How is it measured? Explain.

(OR)

b) Problem on Incentive turnover / Piece rate method/Halsey, Rowan Methods and Taylor Methods

12.a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

b) Briefly explain comparative analysis and common-size analysis.

13.a) Define Marginal Costing. Explain the features and importance of marginal costing.

(OR)

b) From the following data, you are required to calculate:

(i) P/V ratio

(ii) Break-even sales with the help of P/V ratio.

(iii) Sales required to earn a profit of Rs. 4,50,000 Fixed Expenses = Rs. 90,000

Variable Cost per unit:

Direct Material = Rs. 5 Direct Labour = Rs. 2

Direct Overheads = 100% of Direct Labour Selling Price per unit = Rs. 12.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-IV
DIGITAL MARKETING

Credits: 2

2 hrs/week

Course Objective:

With the popularity of digital marketing rising steadily, the interest of individuals is also being awakened in this field. The course is aimed at creating awareness and knowledge application of various Digital Marketing tools to individuals from multidisciplinary background.

Learning Outcomes:

The learner is able to:

1. Know the emerging trends in digital marketing and applicable knowledge of various digital marketing tools.
2. Build a functional website with the help of WordPress and exposure to Search Engine Optimization tools;
3. Understand the different types of Social Media Marketing Techniques;

Unit I: Introduction to Digital Marketing: (8 Hrs)

Concept, Components of Digital Marketing, Need and Scope of Digital Marketing, Benefits of Digital Marketing; Digital Marketing Platforms: Website Marketing, Search Engine Marketing, Online Advertising, Email Marketing, Blog Marketing, Social Media Marketing, Audio, Video and Interactive Marketing, Online Public Relations, Mobile Marketing; Migrating from Traditional Channels to Digital Channels; Digital Marketing Trends.

Unit II: Website Design and Development: (12 Hrs)

Basics of website design and development, Elements of a good website, Responsive web design and its importance; Understanding the functionality of WordPress: Add content, Install and Activate plugins, Functionality of different plugins; Understanding user experience and user interface design. Search Engine Optimization (SEO): Importance of SEO, understanding Web Search – keywords, HTML tags, Inbound Links, Display Ads - choosing a Display Ad Format, Landing Page and its importance.

Unit III: Social Media Marketing: (10 Hrs)

Understanding Social Media, Social Networking with Facebook, LinkedIn, Blogging as a social medium, Microblogging with Twitter / X, Social Sharing with YouTube, Social Media for Customer Reach, Acquisition and Retention. Measurement of Digital Media: Analyzing Digital Media Performance, Analyzing Website Performance, Analyzing Advertising Performance.

Curricular Activities:

1. Explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
2. Blog Creation: This involves setting up a website on WordPress and creating a blog populated with pages, posts, and plugins.

3. SEO : This involves performing SEO on your blog or conducting an SEO audit of a website

4. Social Media Marketing: Here, you will run a 5-day campaign on Facebook Ads manager to drive traffic to either your blog/ a website or create engagement for your Facebook page. You will learn how to run the campaign from end to end from setup to optimization.

5. Google Analytics 4: Learners will analyze their blog using Google Analytics 4. They will generate, read and present insights from Google Analytics reports.

Reference Books

1. Michael Miller, B2B Digital Marketing, 1e, Pearson, 2014.

2. Vandana Ahuja, Digital marketing, Oxford University Press 2015

3. Michael R Solomon, Tracy Tuten, Social Media Marketing, Pearson, 1e, 2015.

4. Judy Strauss & Raymond Frost, E-Marketing, Pearson, 2016

5. Richard Gay, Alan Charles worth and Rita Esen, Online marketing – A customer led approach Oxford University Press 2007.

6. Chuck Hemann & Ken Burbary, Digital Marketing Analytics, Pearson, 2019

7. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns 1st Edition, Kindle Edition by Ian Dodson (Author)
Format: Kindle Edition

E- Learning Reference:

1. https://www.bluehost.com/cs/special/wordpresscampaigns?utm_campaign=wordpress_PP&utm_source=googleleads&utm_medium=genericsearch&utm_affiliate=bluehost_PPC&irpid=101&clickid=P61C101S570N0B5578A2D4499E0000V110&pb=signup_searchgenericpromo&channelid=P61C101S570N0B5578A2D4499E0000V110&utm_source=google&utm_medium=genericsearch&gclid=CjwKCAjww7KmBhAyEiwA5PUSvRfsUqR5d7VlwKNJ5i5CiFPGCpFkBH8upqIAzrkT6KvhoiewDp-jBoCtHsQAvD_BwE&gclidsrc=aw.ds

2. https://swayam.gov.in/nc_details/NPTEL

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V. Durga Manasa

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EXTERNAL QUESTION PAPER MODEL (40 MARKS)

S. No	UNIT	ESSAY QUESTIONS 4 MARKS	SHORT QUESTIONS 8 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-IV
DESIGN THINKING

Credits: 2

2 hrs/week

Course Outcomes:

- 1.To understand the principles and fundamentals of Design Thinking as a problem- solving methodology.
- 2.To foster creative thinking and ideation techniques to generate innovative solutions.
- 3.To learn rapid prototyping methods for iterative testing and refinement of design concepts.

Unit 1: Introduction to Design Thinking: Definition and history of Design Thinking, Core principles and mindset, Applications in various fields (e.g., product design, service design, social innovation).

Unit 2: Empathizing with Users: Techniques for understanding user needs and behaviors, Conducting interviews and observations, Creating user personas. Defining the Problem: Problem statement formulation, Identifying root causes and reframing problems, Stakeholder analysis and prioritization.

Unit 3: Ideation and Creativity: Brainstorming techniques and exercises, Divergent and convergent thinking, Idea selection and evaluation. Prototyping and Testing: Rapid prototyping methods (low-fidelity and high-fidelity), Conducting user tests and feedback collection, Iterative design and refinement. Collaboration and Teamwork: Effective teamwork in Design Thinking projects, Roles and responsibilities within multidisciplinary teams, Communication and presentation skills.

Class Participation Activities:

- ☑Active engagement in discussions, exercises, and group activities.
- ☑Individual and Group Assignments: Reflections, problem-solving tasks, and project deliverables.
- ☑Design Thinking Project: A comprehensive project applying Design Thinking principles to address a real-world problem.
- ☑Presentations: Presenting design concepts, prototypes, and project outcomes.

Text Books:

- 1."Design Thinking: A Paradigm Shift in Design" by Prateek Harne and Aman Vohra.
- 2."Design Thinking: An Indian Perspective" by Pooja Khati.

Reference Books:

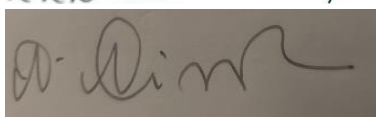
- 1."Design Thinking: Understanding How Designers Think and Work" by Nigel Cross.
- 2."Design Thinking: Process and Methods Manual" by Robert Curedale.

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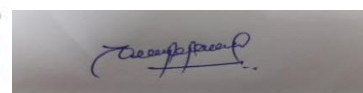




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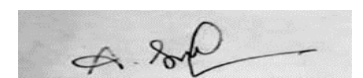


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1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	20
	TOTAL	6	6	68

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N.P.V. L. Davi

Aruprasad

B. Suseela

K.N.B. Kumari

A. Srid

MD. Halasa Parveen

V. Srinivas

V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL) Hons
SEMESTER-IV COURSE 11: AUDITING

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course aims at imparting knowledge about the principles and methods of auditing and their application

Learning Outcomes:

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

1. Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds,
2. Identify the steps involved in performing audit process,
3. Determine the appropriate audit report for a given audit situation,
4. Apply auditing practices to different types of business entities and
5. Plan an audit by considering concepts of evidence, risk and materiality

Unit 1: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit 2: Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit 3: 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.

Unit 4: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit 5: 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.

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

☐ Collection of audit reports

☐ Group Discussions

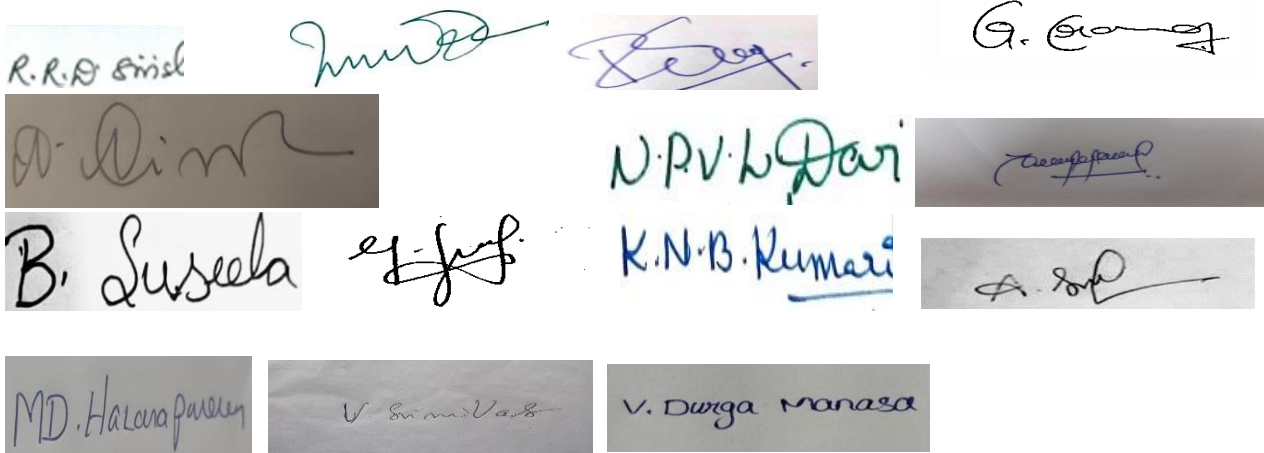
☐ Draft an audit program.

☐ Quiz programs on some topics

☐ Assignments including technical assignments like working with audit companies for observation

☑ Internship with an audit firm.

☑ Invited Lectures and presentations on related topics with qualified auditors



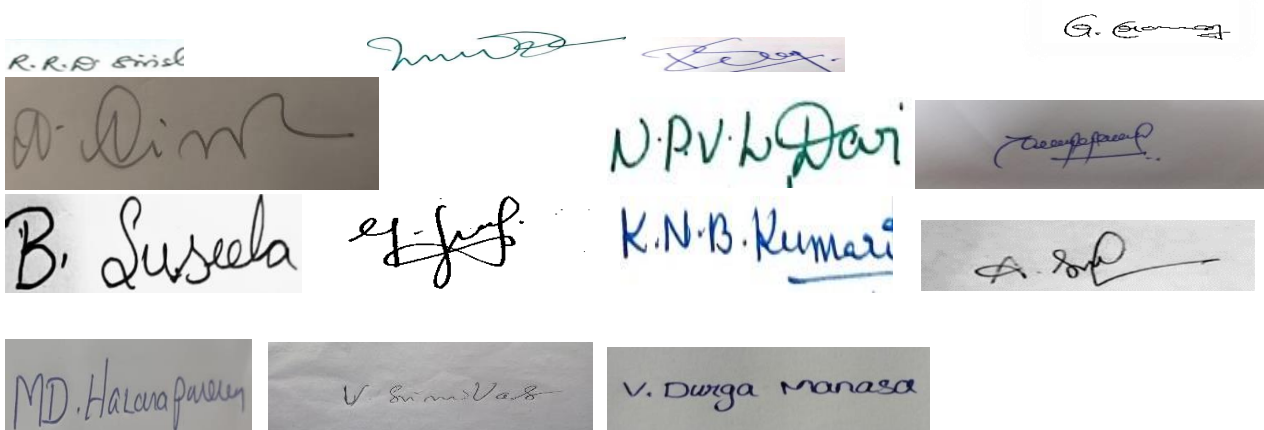
Reference Books:

- 1.S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
- 2.Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
- 3.Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications
- 4.N.D. Kapoor, "Auditing", S Chand, New Delhi.

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112



A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL) Hons
SEMESTER-IV COURSE 11: AUDITING Model Paper

Section-A

Answer any FIVE of the following questions. 5X5=25M

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

Section- B

Answer ALL questions.

5X8=40M

9. a) What are the objectives and importance of auditing?

(OR)

b) Explain the role and responsibilities of auditor in checking corporate frauds.

10. a) Briefly explain various types of audit.

(OR)

b) Explain the merits and demerits of Financial Audit and Internal Audit.

11. a) What are the steps to be taken at the commencement of a New Audit?

(OR)

b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.

12. a) What are the basic objectives and functions of Vouching?

(OR)

b) Distinguish between Auditing and Investigation.

13. a) Briefly explain the rights and duties of Auditors.

(OR)

b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.

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MD. Halima Parveen

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V. Durga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-IV

COURSE 3: DERIVATIVES & RISK MANAGEMENT

Theory Credits: 4

4 hrs/week

Course Objectives:

1. Define derivatives and explain their types, uses, and the differences between exchange-traded and OTC derivatives, along with an overview of the regulatory framework governing derivatives trading in India and SEBI guidelines.
2. Understand basic hedging practices, including forward contracts and their limitations, and introduce futures, stock index futures, commodity futures, and currency futures, highlighting the distinctions between futures and forwards, as well as pricing principles and optimal hedge ratios.
3. Explain option terminology and types, including European and American calls and puts, exotic and Asian options, and analyze option pricing and strategies, emphasizing the concept of put-call parity.
4. Describe the concept of swaps, including interest rate swaps and currency swaps, and discuss credit risk and the mechanics of swaps in financial markets.
5. Apply risk management techniques using derivatives, including hedging strategies with Greeks, futures, index options, and futures, and understand the structure and policies of risk management in India, including Value at Risk (VaR) and historical simulations.

UNIT I : INTRODUCTION TO DERIVATIVES

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

UNIT II : INTRODUCTION TO OPTIONS

Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

UNIT III : INTRODUCTION TO OPTIONS

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

UNIT IV : SWAPS

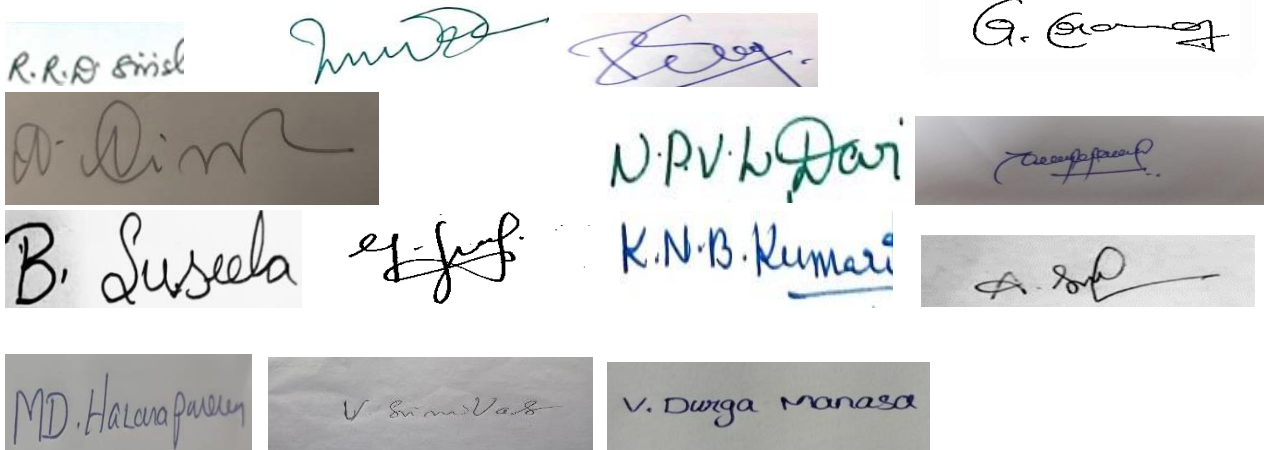
Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

UNIT V : RISK MANAGEMENT WITH DERIVATIVES

Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

Recommended Books:

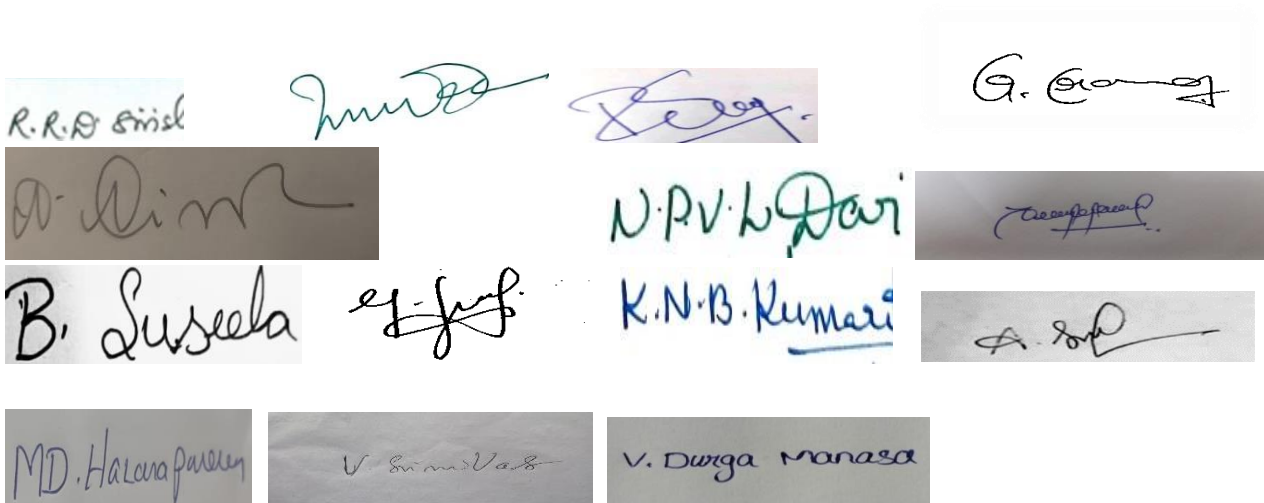
- 1.Hull C.John, "Options, Futures and Other Derivatives", Pearson Educations Publishers.
- 2.N.D.Vohra & B.R.Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
- 3.D.C.Parwari, Financial Futures and Options, Jaico Publishing House.
- 4.T.V.Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
- 5.S.L.Gupta, Financial Derivatives, Prentice Hall of India.



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112



A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-IV
COURSE 4: PORTFOLIO MANAGEMENT

Theory Credits: 4

4 hrs/week

Course Objectives:

1. Define the concept of investment, differentiate between investment and speculation, and explain various forms of investment, including security and non-security investments, alongside the investment environment in India and the investment process.
2. Identify and categorize different types of risks and returns, and calculate risk using standard deviation, variance, beta estimation, and alpha and beta coefficients, while understanding investors' attitudes toward risk and return.
3. Understand SEBI guidelines for investor protection, identify the role of portfolio managers, and describe the portfolio management services and methods of operation, including career opportunities in portfolio management.
4. Analyze the elements of portfolio management and apply various portfolio models, including the Markowitz Model, Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, and Arbitrage Pricing Theory.
5. Explain portfolio theory, including Markowitz Theory and Sharpe's Model, and apply the Jensen and Treynor Models in portfolio management, including solving simple problems related to these concepts.

UNIT I: PORTFOLIO MANAGEMENT

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information. Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

UNIT II: RISK AND RETURNS

Meaning- Types of risk-Calculation of risk-Standard Deviation and variance-Beta estimation Alpha and Beta Coefficient-Covariance- Investor's attitude towards risk and return. Meaning- Types of return- calculation of return on a single security- Arithmetic mean and Geometric mean-historical return and return relative- Probability distribution- Expected return.

UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA

SEBI guidelines for investor protection- Portfolio Manager- who can be a Portfolio Manager SEBI guidelines for Portfolio Manager- Portfolio Management service and method of operation- Function of a Portfolio Manager- Career in Portfolio Management.

UNIT IV: PORTFOLIO MODELS

Elements of Portfolio Management - Portfolio Models - Markowitz Model, Efficient Frontier and Selection of Optimal Portfolio. Sharpe Single Index Model and Capital Asset Pricing Model, Arbitrage Pricing Theory.

UNIT V:

Portfolio theory: Markowitz Theory - Portfolio Management - Sharpe's Model- Jensen and Treynor Model. (Simple problems)

Recommended Books:

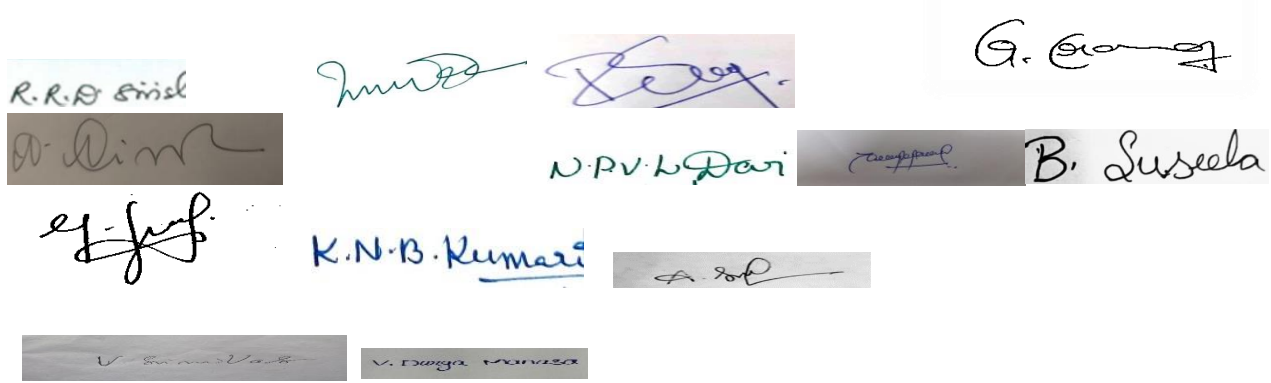
- 1.Priti Singh- Portfolio Management-Himalaya Publications.
- 2.V.K Avadhani-Security Analysis and Portfolio Management-HPH
- 3.Fischer and Jordan- Security Analysis and Portfolio Management-Prentice Hall
- 4.Prasanna Chandra- Security Analysis Investment management .
- Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books.



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112



A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-V

Course 18A - Management Accounting and Practice

Learning Outcomes:

on successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting, its principles, significance, and limitations, and differentiate it from financial and cost accounting, while exploring tools for effective management accounting. Analysing various ratios
3. Analyze the performance of the organization by preparing funds flow a statement and cash flow statements
4. Analyze the performance of the organization by preparing cash flow statements
5. Understanding of cash budget, fixed budget and flexible budget.

Syllabus:

UNIT1: Introduction: Nature & Scope of Management Accounting– Management Accounting Principles– Significance of Management Accounting–Difference between management accounting, financial accounting and Cost accounting– Limitations of Management Accounting–Installation of Management Accounting –Tools of Management Accounting.

UNIT2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio–Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio –Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio – Stock Turn Over Ratio –Return on Investment(ROI)-Calculation and interpretation.

UNIT3: Fund Flow Statement

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement.

UNIT 4: Cash Flow Analysis as per AS3

Cash Flow Analysis as per AS3 Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement. Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT5: Management Reporting:

Reports - Meaning — Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports-Need for Management Reporting-financial reporting Vs Management Reporting- Strategies for Writing Effective Reporting.

Additional Input: Accounting Standards

References

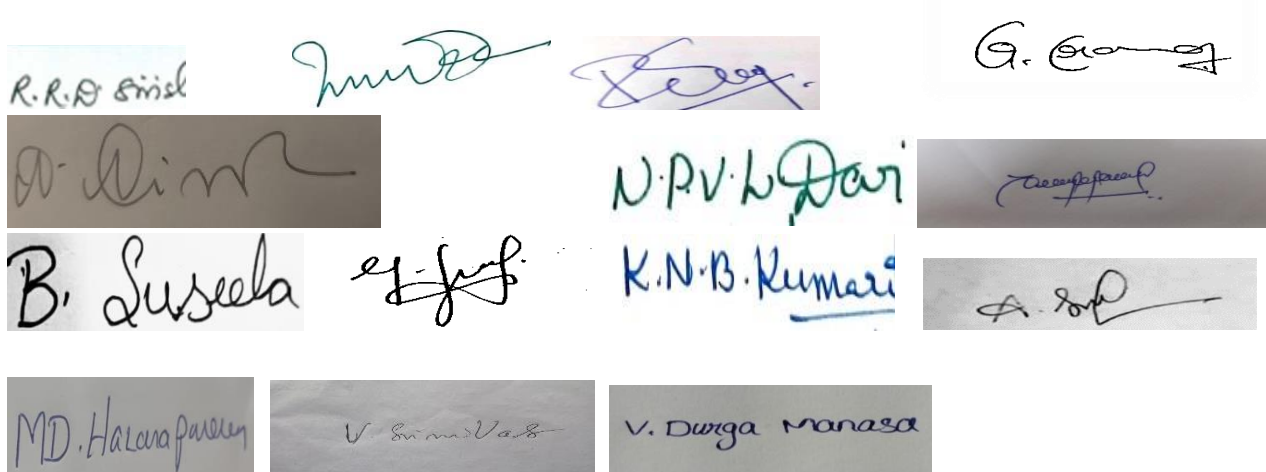
1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and K L Narang
4. Introduction to Management Accounting – Horn green and Sundlem Publisher: PHIL earning



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112



A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-V

Course 18A - Management Accounting and Practice

Time:3Hr

Max.Marks:60M

SECTION-A

Answer any FIVE of the following questions

5x4=20 Marks

1. Principles of Management Accounting
2. Role of Management Accountant.
3. Liquidity Ratios.
4. Profitability Ratios.
5. Uses of Funds Flow Statement
6. Objectives of a budget
7. Need for management reporting
8. Financial reporting

SECTION-B

Answer ALL of the following question

5x8M=40 Marks

9(a). Distinguish between Management Accounting, Financial Accounting and Cost Accounting.

(OR)

9.(b)What are the Functions of Management Accounting?

10(a). Following Balance Sheet relates to Rakesh Products Limited as on 31-03-2022

Liabilities	Rs.	Assets	Rs.
Equity Share Capital 6%	5,00,000	Fixed Assets Cash at bank	9,00,000
Debentures Reserves	2,00,000	Stock Debtors	10,000
Creditors	1,00,000		1,30,000
Profit and loss account	3,50,000		1,60,000
	50,000		
	12,00,000		12,00,000

Calculate (a) Current Ratio (b) Quick Ratio and (c) Super Quick Ratio

(OR)

10(b). What are the Advantages and Limitations of Ratio Analysis?

11(a). From the following Balance Sheets prepare funds flow statement

Liabilities	2022	2023	Assets	2022	2023
	Rs.	Rs.		Rs.	Rs.
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Debtors	14,900	17,700
Provision for Bad debts	700	800	Stock	49,200	42,700
Creditors	10,360	11,840	Land	20,000	30,000
Profit & Loss A/C	10,040	10,560	Goodwill	10,000	5,000
	1,03,100	1,03,200		1,03,100	1,03,200

Additional Information:

1.Dividends paid – Rs.3,500.

2.Land is purchased during the year- Rs.10,000.

(OR)

11(b). Distinguish between Funds Flow Statement and Cash Flow Statement.

12(a). From the following Balance Sheets prepare Cash flow statement

Liabilities	2019	2020	Assets	2019	2020
	Rs.	Rs.		Rs.	Rs.
Creditors Bank loan	40,000	44,000	Cash Debtors Stock	10,000	7,000
Bills Payable Capital	40,000	50,000	Machinery Land	30,000	50,000
	25,000	-	Buildings	35,000	25,000
	1,25,000	1,53,000		80,000	55,000
				40,000	50,000
	2,30,000	2,47,000		35,000	60,000
				2,30,000	2,47,000

Additional Information: (a) During the year machinery worth Rs.10,000 was sold for Rs. 8,000 (accumulated Depreciation 3,000) (b) Depreciation provided on March, 2019 Rs.25,000 and 2020 Rs.40,000 (c) Profit during the year Rs. 45,000 (d) Dividends paid Rs. 6,000.

(OR)

11(b).Distinguish between Funds Flow Statement and Cash Flow Statement.

12(a).With the following data for a 50% activity prepare a Flexible Budget for production at 75% and 90% capacity.

Production at 50% capacity	1,000 units
Direct Materials	Rs. 50 per unit
Direct Wages	Rs. 25 per unit
Direct Expenses	Rs.15 per unit
Factory Overheads	Rs. 25,000 (70% variable)

Administrative Overheads

Rs. 20,000 (25% variable)

(OR)

12(b). Define Budget? Explain the Various Kinds of Budgets.

13(a). Define Report ? Explain various kinds of Reports?

(OR)

13(b). Distinguish between Financial Reporting and Management Reporting?

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V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-V
Course 19A - Cost Control Techniques

Learning Outcomes:

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
 2. Allocate overheads on the basis of Activity Based Costing.
 3. Evaluate techniques of cost audit and rules for cost record.
 4. Appraise the application of marginal costing techniques
- To evaluate performances, fix selling price, make or buy decisions.

Syllabus:

Unit1: Introduction- Nature and Scope Introduction: Meaning of Cost Control– Cost Control Techniques– Requisites of effective Cost Control System– Cost Reduction –meaning–essentials for an effective cost Reduction Program–Scope of cost Reduction-Difference between Cost Control and Cost Reduction

Unit2: Activity Based Costing: Concept of ABC – Characteristics of ABC– Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Meaning of cost audit – Types of Cost Audit– Auditing techniques.

Unit3: Cost Volume Profit Analysis (CVP Analysis) Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities.

Unit4: Standard Costing and Variance Analysis: Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances- importance of Variance Analysis - computation and application of variances relating to material land labor.

Unit5: Application of Modern Techniques: Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

References:

1. Cost and Management Accounting by SP Jain and KL Narang.
2. Cost Accounting by M.C. Shukla, T.S .Grewal & Dr.M.P.Gupta, S. Chandand Company Private Limited, New Delhi
3. Cost Accounting: Principles & Practice Book by M.N.Arora, Vikas Publishing House Private Limited.
4. Advanced Cost Accounting: JK Mitra, New Age International
5. Advanced Cost Accounting: S N Maheswari, S.Chandand Company Private Limited, New Delhi



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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20

	TOTAL	8	10	112
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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA

DEPARTMENT OF COMMERCE

B.COM II YEAR (CA) Hons Minor

SEMESTER-V

Course 19A - Cost Control Techniques Model paper

SECTION-A

Answer any **FIVE** of the following questions

5x4=20 Marks

1. Cost Audit
2. Cost Reduction
3. Concept of ABC
4. Marginal costing
5. P/V Ratio
6. Make or buy Decisions
7. Variable Cost
8. Kaizen costing

SECTION-B

Answer any **ALL** of the following questions

5x8=40 Marks

9 (a) Briefly explain various types of cost control techniques.

(OR)

(b) Define cost control? Distinguish between cost control and cost reduction.

10(a) Explain various advantages of implementing ABC.

(OR)

(b) Describe various categories of ABC and allocation of overheads under ABC.

11(a) The sales and profit during two years were as follows

Year	Sales(Rs)	Profit
2020	1,70,000	25,000
2021	1,90,000	30,000

You are required to calculate (i) P/V Ratio (ii) Fixed cost (iii) BEP (iv) The sales required to earn a profit Rs. 40,000.

(OR)

(b) What are the advantages and limitations of Cost Volume Profit Analysis?

12(a) From the following particulars calculate: (1) Material cost variance (2) Material price variance (3) Material usage variance.

Material	Standard units	Standard price	Actual units	Actual price
A	1010	1.00	1080	1.20
B	410	1.50	380	1.80
C	350	2.00	380	1.90

(OR)

(b) Briefly explain various objectives of Standard Costing.

13(a) What are the objectives of Kaizen costing? Explain its principles.

(OR)

(b) Describe the Kaizen costing process.

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MD. Halim Faruq

V. Srinivas

V. Dwiga Manasa

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (CA) Hons Minor
SEMESTER-V

Course20 A: Life Insurance with Practice

Learning Outcomes:

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills

Syllabus:

Unit-I: Features of Life insurance contract: Life Insurance-Features- Advantages-Group Insurance- Group Gratuity Schemes- Group Superannuation Schemes, Social Security Schemes-Life Insurance companies in India.

Unit-II: Plans of Life Insurance: Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back- Savings-Retirement-Convertible - Joint Life Policies - Children 's Plans - Educational Annuity Plans-Variable Insurance Plans– Riders

Unit-III: Principles of Life Insurance: Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option – Assignment of Nomination-Loans – Surrenders –Foreclosure.

Unit-IV: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement –Consumer Protection Act relating to life insurance and insurance claims.

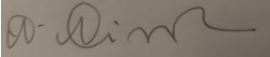
Unit-V: Regulatory Frame work and Middlemen: Role of IRDAI & other Agencies-Regulatory Framework-Mediators in Life Insurance–Agency services – Development Officers and other Officials.

References:

1. G.S. Pande, Insurance –Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopal Krishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.
3. G.R. Desai, Life Insurance in India, MacMillan India.
6. Acquire skill of settlement of claims under various circumstances.

R.R.B. Srisil  

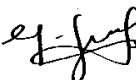
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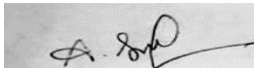
N.P.V. L. Davi



B. Suseela



K.N.B. Kumari



MD. Halasa Parveen



V. Durga Manasa

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (CA) Hons Minor
SEMESTER-V
Course20 A: Life Insurance with Practice

Time: 3Hrs

Max. Marks:60

SECTION-A

Answer any FIVE of the following questions

5x4=20Marks

- 1.Group Insurance
- 2.Joint Life Policies
- 3.Riders.
- 4.Surrender Value
- 5.Foreclosure of Insurance Policy
- 6.Claim Concession
- 7.Agency Services
- 8.IRDAI

SECTION-B

Answer All of the following questions

5x8=40 Marks

9(a) What is 'Insurance'? Explain the Advantages of Insurance.

(OR)

(b) Briefly explain the growth of Life Insurance Companies in India

10 (a) Write about various Children's Insurance Plans.

(OR)

(b) Explain about various types of Insurance Plans.

11 (a) Elaborate the 'Principles of Life Insurance'.

(OR)

(b) How an Insurance policy is lapsed and how can it be revived? Explain.

12 (a) Describe the Procedure of an Insurance Claim Settlement.

(OR)

(b) Explain Consumer Protection Act relating to Life Insurance and Insurance Claims.

13 (a) Explain the Role of IRDA in Regulation and Development of Insurance Sector in India.

(OR)

(b) Who is 'Insurance Agent'? Explain the functions of an Insurance Agent in detail.

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B. Suseela

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-V

Course 21B - General Insurance with Practice

Course Learning Outcomes:

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claim under various circumstances

Unit-I: Introduction

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA-Objectives -Powers and Functions –Role of IRDA-Insurance Advisory Committee.

Unit-II: Motor Insurance

Motor Vehicles Act 1988-Requirements for compulsory third party insurance –Policy Documentation Premium- Certificate of insurance – Liability without fault– Compensation on structure formula basis- Hit and Run Accidents.

Unit-III: Fire & Marine Insurance

Kinds of policies – Policy conditions –Documentation- Calculation of premium Calculation of Loss-Payment of claims.

Unit-IV: Agriculture Insurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief -Considerations in Crop Insurance-Live Stock Insurance.

Unit-V: Health & Medical Insurance

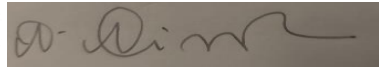
Types of Policies- Calculation of Premium-Riders-Comprehensive Plans-Payment of Claims.

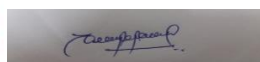
References:

1. M.N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N. Mishra, Modern Concepts of Insurance, S. Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books –Sagar Publications.
4. C. Gopal Krishna, Insurance –Principles and Practices, Sterling Publishers Private Ltd.
5. G.R. Desai, Life Insurance in India, Mac Millan India.


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N.P.V. Devi



G. Suresh




B. Suseela



K.N.B. Kumari

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External question paper model (60 marks)

S.NO	UNIT	Short Questions 4 Marks	Essay Questions 8 Marks	Marks Allotted
1	UNIT 1	2	2	24
2	UNIT II	2	2	24
3	UNIT III	2	2	24
4	UNIT IV	1	2	20
5	UNIT V	1	2	20
	TOTAL	8	10	112

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (CA) Hons Minor
SEMESTER-V

Course 21B - General Insurance with Practice Model Paper

SECTION-A

Answer any FIVE of the following questions

5x4=20 Marks

1. Difference between General insurance and Life insurance
2. Role of IRDA
3. What is certificate of insurance
4. Liability without fault
5. Documents required for Fire insurance
6. Hit and Run accidents
7. Livestock insurance
8. Payment of Claims

SECTION- B

Answer All of the following questions

5x8=40 Marks

9. (a) Write about the powers and functions of IRDA.
(OR)
(b) Explain in detail about the Insurance Advisory committee.
- 10 (a) Explain the requirements for compulsory third party insurance.
(OR)
(b) What are the salient features of Motor Vehicles Act - 1988?
- 11 (a) Write about the Kinds of policies in respect of Fire Insurance.
(OR)
(b) Documents required for Marine insurance policy.
- 12 (a) What are the types of Agricultural Insurance?
(OR)
(b) What are the considerations in Crop Insurance?
- 13 (a) What do you know about the comprehensive plans with reference to the Health and Medical insurances?

(OR)

Briefly explain various types of Health and Medical Insurance Policies in India.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (Gen)
SEMESTER-V
Course 16 C - Digital Marketing

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
5. understanding the social media marketing

Unit1: 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.

Unit-II: Web site planning and creation

Website: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plug-in.

Unit3: 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–Add Creation, Approval and Extensions.

Unit4: 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.

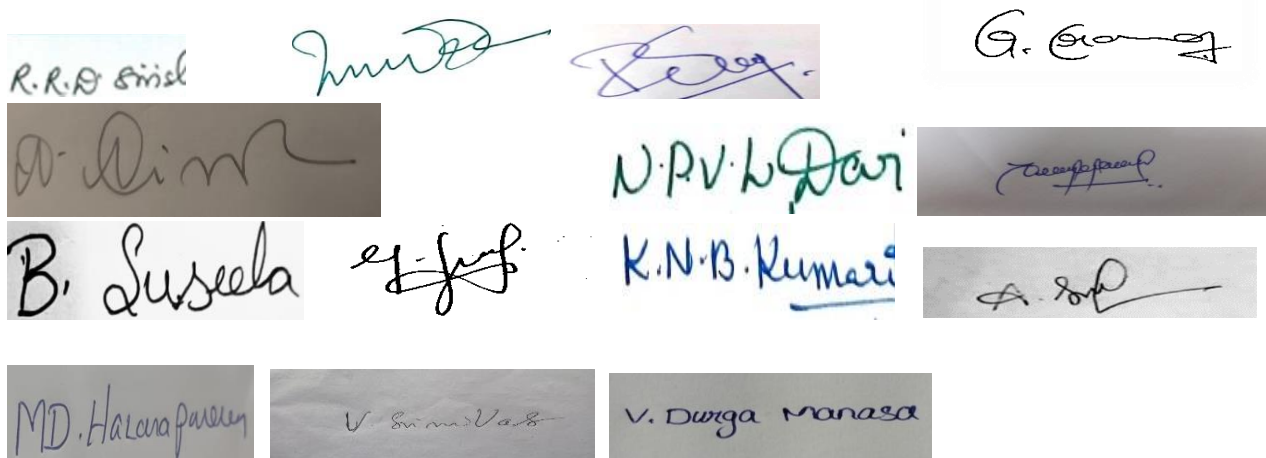
Unit5: Email marketing:

Meaning–Evolution of email– importance of email marketing email marketing DevelopmentandAdvancementsinemailmarketing-emailmarketingplatforms–Creating and Tracking mailers –create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

References

- 1.Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
- 2.Utility by Jay Baer, Published by Gilda Media LLC Portfolio201.
- 3.Epic Content Marketing by Joe Plulizzi, McGraw-HillEducation,2013
- 4.New Rules of Marketing and PRbyDavidMeermanScott.Wiley,2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.

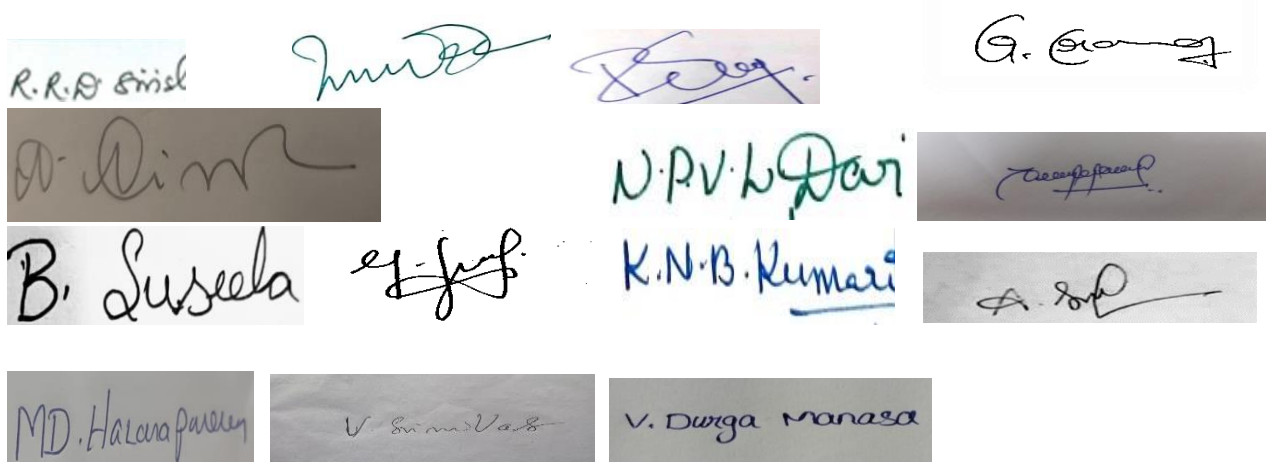
6. Web sources suggested by the concerned teacher and college librarian including reading material



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External question paper model (60 marks)

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1	UNIT 1	2	2	24
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3	UNIT III	2	2	24
4	UNIT IV	1	2	20
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	TOTAL	8	10	112



A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (Gen)
SEMESTER-V
Course 16 C - Digital Marketing

Time:3Hrs

Max. Marks:60

SECTION-A

Answer any FIVE of the following questions

5x4=20 Marks

- 1.Online Macro Environment
- 2.Online Market
- 3.Website Planning
- 4.Website Creation
- 5.Role of Search Engine Operation
- 6.Social Networking
- 7.Blogging
- 8.Email Marketing

SECTION-B

Answer All of the following questions

5x8=40 Marks

- 9 (a) Distinguish between traditional online marketing and digital marketing.
(OR)
- (b) Explain various trends in digital marketing.
- 10 (a) What are the objectives and importance of website planning?
(OR)
- (b) What are the steps involved in website creation?
- 11(a) Discuss the role of Search Engine Operation.
(OR)
- (b) Briefly explain the advantages and limitations of Campaign Creation.
- 12(a) Explain various objectives and functions of Social Media Marketing.
(OR)
- (b) Discuss various different social media platforms in India.
- 13 (a) Explain the development and advancements in e mail marketing.
(OR)
- (b) Describe mapping industry trends and eliminating spam messages.

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A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (Gen)
SEMESTER-V
Course 17 C - Service Marketing

Learning Outcomes

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

Unit1: 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.

Unit-2: 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

Unit-3: 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.

UNIT4: 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.

Unit5: 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.

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.
4. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
5. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
6. Web sources suggested by the concerned teacher and college librarian in clouding reading material.



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DEPARTMENT OF COMMERCE
B.COM III YEAR (Gen)
SEMESTER-V

Course 17 C – Service Marketing Model Paper

SECTION-A

Answer any FIVE of the following question

5x4=20 Marks

1. Need for service marketing
2. Reasons for the growth of service sector
3. Concept of customer delight
4. Conflicts handling in service
5. Meaning and importance of customer relationship
6. Define service standards
7. Importance of service development
8. Service failure and recovery

SECTION-B

Answer All the following questions

5x8=40 Marks

- 9(a) Explain nature and scope and characteristics of service marketing.
(OR)
- (b) Briefly explain classifications of service.
- 10.(a) What are the factors influencing customer expectations of service?
(OR)
- (b) What is the role of customer in service delivering?
- 11.(a) Briefly explain the concept and need for market segmentation.
(OR)
- (b) Explain segmentation strategies in Service Marketing.
- 12.(a) How to managing demand and supply of service?
(OR)
- (b) Briefly explain the concept of Service Leadership and Service Vision.
- 13 (a) Explain the stages in development of new service.
(OR)
- (b) Discuss the service quality measurement and service mapping.

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