

AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(AUTONOMOUS)

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



Department of Commerce

Minutes of the meeting of Board of Studies

12-03-2024

**Minutes of the meeting of Board of studies in Commerce for the Autonomous courses of
AG & SG Siddhartha Degree College of Arts & Science, Vuyyuru, held at
10.30 A.M on 12-03-2024**

N.Vasanatha Rao ... Presiding

Members Present:

- 1).....
(N.Vasanatha Rao) **Chairman Head, Department of Commerce
AG & SG S Degree College of
Arts & Science Vuyyuru**

- 2).....**University Nominee**
(Dr.N.A Francis Xavier) **Head, Department of
Commerce Andhra Loyola
College.
Vijayawada (9440524321)
nafrancisxavier@gmail.com**

- 3)..... **Subject Expert Lecturer in Commerce**
(Dr.K.Venkateswarlu,) **V.S.R Govt. Degree & P.G
College**
**Movva (9848341412)
gdcjkc.movva@gmail.com**

- 4).....
(K.Narayanarao) **Subject Expert Lecturer in Commerce
P.B.Siddhartha College of arts and
Science Vijayawada. (9885038196)
hodcommerce@pbsiddhartha.ac.in**

- 5).....
General Manager(Sri V.Punnarao) **Member
K.C.P & IC Ltd
Vuyyuru.**

- 6).....
Chartered Accountant(Sri V.Balaji) **Member
Managing Partner
Balaji V & Co (9052190007)
Vuyyuru
cabalajinco@gmail.com**

Agenda of B.O.S Meeting:

1. To discuss and recommend the Syllabi, Model Question Papers to be followed by question paper setters in Commerce for the 2nd Semester as per the guidelines and instruction under CBCS prescribed by APSCHE and Krishna University from the Academic Year 2023-2024.
2. To discuss and recommend the Syllabi, Model Question Papers to be followed by question paper setters in Commerce for the 4th Semester as per the guidelines and instructions under CBCS prescribed by APSCHE and Krishna University from the Academic Year 2023-2024.
3. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 6th Semester as per the guidelines and instructions under CBCS prescribed by APSCHE and Krishna University from the Academic Year 2023-2024.
4. To recommend the Teaching and Evaluation methods to be followed under CBCS
5. Any other suggestions regarding Certificate Course, Seminars, Workshops, Guest Lectures to be organized.
6. Any other matter.

RESOLUTIONS

1. A)

- i. It is resolved and recommended to introduce **Financial Accounting** with course code **23COMAL121** and **Business Management** with course code **23COMAL122** as major subjects in the 2nd Semester for the **I B.Com General** Program.
- ii. It is resolved and recommended to introduce **Financial Accounting** with course code **23COMAL121** for the **I B.Com Computer Applications** Program.

B)

- i. It is resolved and recommended to introduce **Insurance Management** as a Minor for the **I B.Com General** Program. In this minor, **Principles and Practice of Life Insurance** with course code **23COMIL122** paper shall be incorporated in the Second Semester.
- ii. Additionally, **Marketing** shall be introduced as the minor to the **IB.Com Computer Applications** Program. In this minor, **Fundamentals of marketing** with course code **23COMIL121** paper shall be incorporated in the Second Semester.

2. Discussed and recommended the revised syllabi and Model Question Papers for question paper setters in Commerce for the 4th Semester of **II B.Com. (General, Computer Applications, & E-commerce)** for the Academic Year 2023-2024 as prescribed by APSCHE. Notable changes include the incorporation of a new topic, "**Introduction and Administration to GST and Customs,**" in Unit V of Taxation syllabus, replacing "**Capital gains and computation of total Income.**" Additionally, in the **Cost and Management Accounting** syllabus, a minor adjustment includes the inclusion of a new topic, "**Cash Flow Statement,**" in Unit V, replacing "**Job costing and Batch costing.**"

3. Discussed and recommended minor modifications to the syllabi, Model Question Papers, and Guidelines for question paper setters in Commerce for the 5th/6th Semester of **III B.Com. (Computer Applications & E-commerce)** for the Academic Year 2023-2024, as prescribed by APSCHE. The changes primarily focus on the syllabus of "**Software Solutions to Accounting,**" which were previously approved by the Board of Studies on 12-10-2023.

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

Teaching methods:

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

Evaluation of a student is done by the following procedure:

Internal Assessment (IA) I B.Com (General & Computers)

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

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

2. Out of maximum 100 marks in each paper 30 marks shall be allocated for internal assessment for II.B.Com (General ,Computers & e-Commerce). Out of these 30 marks, 20 Marks are allocated for announced tests (i.e. IA-1 & IA-2). Two announced tests will be conducted and average of these two tests shall be deemed as the marks obtained by the student, 5 marks are allocated for the assignment/ Activity and Remaining 5 Marks are allocated to Attendance. There is no minimum passing for IA.

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

3. Out of maximum 100 marks in each paper 25 marks shall be allocated for internal assessment B.Com (Computers & e-Commerce). Out of these 25 marks, 15 Marks are allocated for announced tests (i.e. IA-1 & IA-2). Two announced tests will be conducted and average of these two tests shall be deemed as the marks obtained by the student, 5 marks allocated on the basis of candidate's percentage of attendance and remaining 5 marks are allocated for the assignment. There is no minimum passing for IA.

Semester End Examinations (SEE)

4. The Semester End Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 70 marks, for I & II B.com Students irrespective of the number of credits allotted to it.

5. The Semester End Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 75 marks, for III B.com Students irrespective of the number of credits allotted to it.

6. Even though the candidate is absent for two IA exams/obtained zero marks, the external marks are considered (if he/she gets 40/70) and the result shall be declared as 'PASS' I & II Degree students

- 7.** The pass mark shall be 30 out of 75 in the Semester end examination for III B. Com (Computers & E-Commerce) Students
- 8.** Even though the candidate is absent for two IA exams/obtained zero marks, the external marks are considered (if he/she gets 30/75) and the result shall be declared as 'PASS' III Degree students
- 9.** The pass mark shall be 28 out of 70 in the Semester end examination for I & II B.Com Students
- 10.** The maximum marks for each Paper shall be 100.(Internal 30 + External 70) for I.B.Com (General & Computer Applications) Students
- 11.** The maximum marks for each Paper shall be 100. (Internal 30 + External 70) II B.Com(General, Computer Applications & e-Commerce) Students
- 12.** The maximum marks for each Paper shall be 100.(Internal 25 + External 75) for III.B.Com (Computer Applications & e-Commerce) Students
- 13.** Discussed and recommended to organize certificate course online/offline, seminars, Guest lectures, Online Examinations and Workshops to upgrade the knowledge of students for Competitive Examinations for the approval of the Academic Council.
- 14.** It is resolved to follow further changes if any in the Syllabus by the Competent Authority

Chairman

Programme Specific Outcomes (PSO)

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

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

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

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

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

Programme outcomes (Pos)

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

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

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

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

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

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

SEMESTER – II

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MA R KS	SEE	
		MARKS			DURATION	
23COMAL 121	Financial Accounting (Gen , CA)	5	4	30	70	3 Hrs.
23COMA L122	Business Management (Gen)	5	4	30	70	3 Hrs.
23BCMAP 121	Office Automation tools (CA) (Comp. major)	5	4	30	70	3 Hrs.
23COMIL 121	Fundamentals of Marketing (Minor-1)(CA)	5	4	30	70	3 Hrs.
23COMIL 122	Principles and Practice of Life Insurance (Minor-1) (Gen)	5	4	30	70	3 Hrs.

Marketing (Minor)

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
II	1	Fundamentals of Marketing	4	4
III	2	Consumer Behavior	4	4
IV	3	Advertising	4	4
IV	4	Brand Management	4	4
V	5	Service Marketing	4	4
V	6	Digital Marketing	4	4

Insurance Management (Minor)

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
II	1	Principles and Practice of Life Insurance	4	4
III	2	Principles and Practice of General Insurance	4	4
IV	3	Fire and Motor Insurance	4	4
IV	4	Health Insurance	4	4
V	5	Agricultural and Rural Insurance	4	4
V	6	Digital Insurance	4	4

SEMESTER- IV

Course Code	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
		MARKS			DURATION	
COMT41A	Corporate Accounting (Gen, CA & E- C)	5	4	30	70	3 Hrs.
COMT45	Cost and Management Accounting (Gen, CA & E-C)	5	4	30	70	3 Hrs.
COMT43A	Income Tax (Gen)	5	4	30	70	3 Hrs.
COMT48	Taxation (CA & E-C)	5	4	30	70	3 Hrs.
COMT42A	Business Laws (Gen, CA & E-C)	5	4	30	70	3 Hrs.
COMT46	Auditing (Gen)	5	4	30	70	3 Hrs.
COMT44	Goods and Service Tax (Gen)	5	4	30	70	3 Hrs.
CABT41A	Data Base Management System (CA, E-com.)	5	4	30	70	3 Hrs.
CCST42	Object oriented programming using Java (CA, E-com.)	5	4	30	70	3 Hrs.
ECCSCT41	Oops using with Java (E-com.)	5	4	30	70	3 Hrs.
ECCSCT42	Data Base Management System (E-com.)	5	4	30	70	3 Hrs.

SEMESTER- V / VI

CourseCode	Title of the Course	Instruction Hours per week	Credits	Evaluation		
				CIA MARKS	SEE	
		MARKS			DURATIO N	
COMSET01	Advanced Corporate Accounting (CA & E-com)	5	4	25	75	3 Hrs.
COMSET06	Software Solutions to Accounting(CA & E-com)	5	4	25	75	3 Hrs.
COMSET02	Advertising and Media Planning(CA)	5	4	25	75	3 Hrs.
COMSET03	Sales Promotion and Practice (CA)	5	4	25	75	3 Hrs.
COMSET04	Digital Marketing (E-com)	5	4	25	75	3 Hrs.
COMSET05	Service Marketing (E-com)	5	4	25	75	3 Hrs.
SECCST01	Big Data Analytics (CA, E-com.)	5	4	25	75	3 Hrs.
SECCAT07	Data Science with Python (CA, E-com.)	5	4	25	75	3 Hrs.



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TITLE OF THE PAPER: Financial Accounting

Semester: II

Course Code	23COMAL121	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2023-2024	Year of Offering: 2023 - 24	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (Gen/CA)		

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.

Course Outcomes:

- CO1. At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts.
- CO2. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- CO3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- CO4. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods.
- CO5. Design new accounting formulas & principles for business organizations.

Syllabus
FINANCIAL ACCOUNTING

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book	15
II	Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.	15
III	Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).	15
IV	Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).	15
V	Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).	15

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. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill



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TITLE OF THE PAPER: Financial Accounting
23COMAL121

Semester: II

Time: 3Hrs

Max.Marks:70

SECTION- A

Answer the following.

5 x 4= 20.

1. (a) State any five advantages of Accounting. (CO1) 4M
Or
(b) Explain types of Accounts and its rules. (CO1) 4M
2. (a) Explain the procedure for preparation of Final accounts for a sole trader (CO2) 4M
Or
(b) Why are final accounts Prepared (CO2) 4M
3. (a) Explain the need for providing depreciation. (CO3) 4M
Or
(b) What are the Causes of Depreciation? (CO3) 4M
4. (a) what is Performa invoice? (CO4) 4M
Or
(b) What are the different types of commissions in consignment (CO4) 4M
5. (a) Differences between joint venture and consignment (CO5) 4M
Or
(b) What is joint venture? Explain its features (CO5) 4M

SECTION- B

Answer ALL the following questions.

5 x 10 = 50

Unit - I

6. (a) Pass necessary entries and prepare ledger for the following
 1. March 1stvishwanath started business with Rs.30,000
 2. March 2nd purchased machinery for Rs.5000
 3. March 3rd purchased goods from madanlal for Rs.2500
 4. March 3rd sold goods to giri For Rs.4000
 5. March 4th purchased goods from jai For Rs.5000

6. March 6th sales Rs.5000
7. March 10th received interest from mukund Rs.2000
8. March 11th cash deposited at Bank Rs.6000
9. March 14th Paid To Jai For Final Settlement Rs.2900
10. March 16th sold goods to Venkat Rs.4000
11. March 18th Venkat Paid Rs.3890 For Final Settlement
12. March 29th rent paid through cheque Rs.500

Or

b) Journalize the following transactions of Mr. Ramprasad.

- 2006 April- 1 Ram prasad started business with cash Rs.50, 000, furniture Rs.15, 000 and stock Rs 10,000
- 2 Opened current account with Andhra Bank Rs.20, 000
 - 3 Received from Ragavan, a treasury order for Rs.1, 000 and paid into bank.
 - 5 Sold goods to Rama Rao for Rs 3,000
 - 6 Drew from Bank for office use Rs.2, 000
 - 9 Sold goods for cash Rs.1,200-and out of that paid Rs.800 into Bank
 - 10 Typewriter purchased by cheque Rs.5, 000
 - 12 Purchased goods from Sudhakar for Rs.6, 000 and paid cash Rs. 2,000
 - 14 Returned goods to Sudhakar Rs.200
 - 16 Purchased pen, pencil, paper and ink for Rs.500 and paid by cheque
 - 19 Sold goods to Krishna Rs.1, 500 and received cash Rs.500 from him
 - 22 Rama Rao became insolvent and 50% of the amount due is received. (CO1)

Unit - II

7. (a) From the following Trial Balance of Hari and additional information prepare Trading and Profit and Loss Account for the year ended 31st March, 2023 and a Balance Sheet as on that date:

Trial balance as on 31stMarch, 2023

PARTICULARS	Dr.(Rs.)	Cr.(Rs.)
Capital	--	1,00,000
Furniture	20,000	--
Purchases	1,50,000	--
Debtors	2,00,000	--
Interest earned	--	4,000
Salaries	30,000	--
Sales	--	3,21,000
Purchase Returns	--	5,000
Wages	20,000	--
Rent	15,000	--
Sales Returns	10,000	--
Bad Debt Written off	7,000	--
Creditors	--	1,20,000
Drawings	24,000	--
Provision for Bad Debts	--	6,000
Printing & Stationery	8000	--
Insurance	12,000	--
Opening Stock	50,000	--
Office Expenses	12,000	--
Provision for Depreciation	--	2,000
Total	5,58,000	5,58,000

Adjustments:

- (a) Depreciation Furniture by 10% on original cost
- (b) A provision for doubtful 5% on Sundry Debtors
- (c) Salaries for the month of March, 2010 amounting to Rs.1000 were unpaid
- (d) Insurance amounting to Rs.2, 000 is prepaid
- (e) Stock used for private purpose Rs.6,000
- (g) Closing stock Rs.60,000

(Or)

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

Trial Balance

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

Adjustments:

1. Closing stock Rs 30,000
2. Outstanding salaries Rs.200
3. Depreciate Machinery by 10%, Furniture by 5%.
4. Provide 5% reserve for bad debts on debtors.
5. Prepaid wages Rs.100. (CO2)

Unit - III

8. (a) On 1-1-20 machinery was purchased for Rs 20,000 installation charges being Rs 4,000. On 1-7-2021 another machinery was purchased for Rs 40,000 on 01-04-2022 one more machinery was brought for Rs 50,000/- wages paid for installation amounted to Rs 2,000 carriage paid on the machinery Rs 8,000. Show machinery account up to 31-12-2022 assuming 10% depreciation per annum on straight line basis. (CO3)

(Or)

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

Depreciation is to be provided at the rate 15% per annum on written down value. (CO3)

Unit - IV

9. (a) Srinivas of Tirupathi consigned 100 T.V each costing Rs 15,000 to Nagarjuna of Guntur to be sold on consignment basis. He incurred the following expenses. Freight Rs 1,000 loading and unloading charges Rs 200 and insurance Rs 500. Nagarjuna sold 85 T.V for Rs 14,45,000 and paid Rs 1,000 as shop rent which is to be borne by Srinivas as per terms and conditions of consignment. Consignee is entitled for a commission of Rs 100 per TV sold. Assuming that Nagarjuna settled the account by sending bank draft to Srinivas. Prepare the books of Srinivas and Nagarjuna. (CO4)

(Or)

(b) Swastik consigned 5000 Kg of oil to Ram traders at Rs 32 per kg. They paid Rs 3,340 toward freight and Rs 1,000 as insurance. Ram traders reported that 4000 kg of oil was sold at Rs 42 per kg. They spent Rs 5000 as selling expenses and Rs 200 as godown rent. They were entitled to a commission of 5% on sales. They also reported a shortage of 20 kg due to leakage which was considered normal. Prepare the books of consignor and consignee. (CO4)

Unit - V

10. (a) X and Y entered into joint venture to sell a timber sharing profits and losses equally. X provides timber form stock at mutually agreed value of Rs 50,000. He pays expenses amounting to Rs 2500. Y incurs further expenses on cartage, storage of Rs 6500 and receives cash for sales Rs 30,000. He also takes over goods to the value of Rs 10,000 for his own use. At the close X takes over the balance stock in hand which valued at Rs 11000. Pass journal entries to record the above transactions in the book of X and Y (CO5)

(Or)

(b) Kumar and Kartik entered into a joint venture sharing profits and losses in the ration of 3:2 kumar supplied goods costing Rs 10,000 and incurred expenses amounting to Rs 1000. Kartik also supplied goods of the value of Rs 8000 and the expenses amounted to Rs 400. Kumar and kartik sold the goods for Rs 16,000 and Rs 12,000 respectively on which they get a commission of 10%. Unsold goods valued at Rs 1200 were taken over by kumar and kartik in their profit sharing ratio. They settled their accounts by cash.

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



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TITLE OF THE PAPER: BUSINESS MANAGEMENT
Semester: II

Course Code	23COMAL122	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2023-2024	Year of Offering: 2023-24	Year of Revision:	Percentage of Revision: 0%
CLASS:	I.B.COM., (gen)		

Course objectives:

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

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,

1. The student will able to 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. and to identify the appropriate method and techniques of Business Management for solving different problems.
3. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Syllabus
BUSINESS MANAGEMENT

Course Details

Unit	Learning Units	Lecture Hours
I	Management: Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..	15
II	Planning: Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types	15
III	Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.	15
IV	Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.	15
V	Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.	15

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. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.



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TITLE OF THE PAPER: BUSINESS MANAGEMENT 23COMAL122
Semester: II

Section -A

MAX-70M

Answer the following Questions.

5x4=20M

1. A) Define management and explain its Objectives. L₁
OR
B) Describe different levels of management. L₂
2. A) State the nature and importance of Planning. L₁
OR
B) Write about decision making process L₁
3. A) Describe the Objectives of Organizing L₃
OR
B) Write about span of management L₂
4. A) What are the functions of directing? L₁
OR
B) Write a note on Qualities of a leader L₂
5. A) Write about basic control process L₁
OR
B) What is the importance of controlling? L₂

Section -B

Answer the following

5x10=50M

6. A). Write about Henry Fyoal Principles of management L₁
(Or)
B) Describe F.W. Taylors Scientific management L₂
7. A) Explain various types of Planning L₃
(Or)
B) What are the advantages and disadvantages of Planning? L₃
8. A) Explain the Principles of Organising L₂
(Or)
B) Write about delegation and decentralization L₃
9. A) Explain the motivation theory of Maslow. L₂
(Or)
B) Explain the different styles of leadership L₃
10. A) Explain the nature, advantages and disadvantages of controlling. L₃
(Or)
B) Describe different control techniques. L₃



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TITLE OF THE PAPER: Fundamentals of Marketing (Minor-1)

Semester: II

Course Code	23COMIL121	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2023-2024	Year of Offering: 2023 - 24	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (CA)		

COURSE OBJECTIVES:

CO 1 To enhance students' knowledge as regards to basics of marketing.

CO 2 To make the students the need and importance of market segmentation, targeting and positioning.

CO 3 To make students to understand the steps involved in developing a marketing plan.

CO 4 To develop practical insights into application of marketing concepts.

CO 5 To make students Know the recent trends in marketing.

Syllabus
FUNDAMENTALS OF MARKETING (Minor-1)

Course Details

Unit	Learning Units	Lecture Hours
I	INTRODUCTION TO MARKETING: Marketing - Definition, Evolution, core concepts, Marketing v/s Selling, Role of a Marketing Manager in the current scenario, Marketing Environment – Internal and External Environment. Marketing Mix elements; Marketing Process.	15
II	SEGMENTING, TARGETING AND POSITIONING (STP): Market segmentation, Meaning, its benefits, Bases for segmenting Consumer market and Industrial market, Market Targeting, Patterns of Targeting, Product positioning concept Positioning strategies.	15
III	PRODUCT AND PRICING: Concept, Levels of Products – core benefit, basic product, expected product, augmented product and potential product, Product Life Cycle - concept, stages. Pricing: Meaning, Objectives, Pricing Strategies - Skimming pricing, Penetration pricing and psychological pricing.	15
IV	PLACING AND PROMOTIONAL STRATEGIES: Place-Need and importance of distribution, Factors influencing selection of distribution channel, Channels of Distribution. Elements of Promotional Mix- Advertising, Publicity, Public Relations, Sales Promotion, Personal Selling and Direct Marketing	15
V	RECENT TRENDS IN MARKETING: Green Marketing - Meaning, Importance, Use of Information Technology in marketing practices – Virtual marketing, E-buying behavior. Digital Marketing-Meaning and Importance.	15

Reference Books:

1. Philip Kotler, Marketing Management, Pearson Education.
2. W.J. Stanton, Michael J. Etzel & Bruce J. Walker, Fundamentals of Marketing, McGraw Hill International.
3. Ramaswamy V.S. & Namakumari S, Marketing Management: Global Perspective – Indian Context, Macmillan.
4. Tapan K Panda, Marketing Management, Excel Books.



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TITLE OF THE PAPER: Fundamentals of Marketing

Semester: II

Time: 3Hrs

Max.Marks:70

SECTION- A

Answer The Following Questions.

5X4=20

1. A) Define marketing and explain its concepts (CO1) (L4)
OR
B) Explain marketing mix. (CO2), (L2)
2. A) What is market segmentation (CO3) (L2)
OR
B) Describe market targeting (CO3) (L2)
3. A) Explain the objectives of pricing (CO2) (L2)
OR
B) Write about level of product (CO5) (L2)
4. A) What are the importance of distribution? (CO2) (L2)
OR
B) Write about personal selling (CO4) (L1)
5. A) What are green marketing (CO5) (L1)
OR
B) Explain the concept of e-buying behavior (CO5) (L1)

SECTION-B

Answer the following.

5X10=50

6. A. Explain the role of a marketing manager in the current scenario. (CO1) (L1)
OR
B. What is marketing Environment and Explain Internal and External Environment (CO1) (L2)
7. A. What is the relation between Segmenting, Targeting and Positioning? (CO2) (L1)
OR
B. What are the differences between Consumer market and Industrial market? (CO2)
8. A. Explain the Product life cycle. (CO3) (L1)
OR
B. Explain different Pricing Strategies. (CO3) (L2)
9. A. Explain the factors influencing selection of distribution channel. (CO4) (L2)
OR
B. Explain the Elements of Promotional Mix.. (CO4) (L2)
10. A. Explain Use of Information Technology in marketing practices.. (CO5) (L1)
OR
B. What is the meaning of digital marketing and explain the Importance (CO5)(L1)



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TITLE OF THE PAPER: Principles and Practice of Life Insurance (Minor-1)
Semester: II

Course Code	23COMIL122	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2023-2024	Year of Offering: 2023 - 24	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	I.B.COM., (Gen.)		

COURSE OBJECTIVES:

- To explore knowledge of Life insurance, history and its development in India.
- To know about various provisions in Life insurance contract.
- To understand and aware of various Life insurance policies.
- To explore knowledge on claims procedure & documentation in risk and premium.
- To have in-depth knowledge of policy conditions and claim procedures.

Syllabus
Principles and Practice of Life Insurance (Minor-1)

Course Details

Unit	Learning Units	Lecture Hours
I	Principles of Life Insurance: Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.	15
II	Principal of Utmost Good Faith: Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non- Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.	15
III	Features of Life insurance contract: Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.	15
IV	Plans of Life Insurance: Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children’s Plans - Educational Annuity Plans - Variable Insurance Plans – Riders - For Handicapped, etc. - Health insurance.	15
V	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.	15

Reference Books:

1. G. S. Pande, Insurance - Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
6. Taxman, Insurance Law Manual
7. Life Insurance BY Gupta. O.S (Frank Brothers, New Delhi).
8. Insurance Principles and Practice BY Mishra. M.N.(Delhi, Vikas Publishing house).



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TITLE OF THE PAPER: Principles and Practice of Life Insurance (Minor-1)

Semester: II

Section -A

MAX-70M

Answer the following.

5x4=20M

1. a) Define life Insurance and explain its Objectives. L₁
OR
b) Describe product development in life insurance. L₂
2. a) State the Insurable Interest. L₁
OR
b) Write about Lapse and revival of policies L₁
3. a) Describe the Annuity Contracts L₃
OR
b) Write about Group Gratuity Schemes L₂
4. a) What are the Educational Annuity Plans? L₁
OR
b) Write a short note on Health insurance. L₂
5. a) Write about Maturity of claims L₁
OR
b) What is the Claim concession? L₂

Section -B

Answer the following

5x10=50M

6. a) Write about Risk Assessment in Life insurance policies. L₁
(Or)
b) Describe different types of Life Insurance Products. L₂
7. a) Explain various stages of life insurance deed. L₃
(Or)
b) Explain premium payments in Life insurance. L₃
8. a) Explain different types of Life insurance policies. L₂
(Or)
b) What are the advantages and disadvantages of Group insurance L₃
9. a) Explain advantages and disadvantages of Health insurance. L₂
(Or)
b) Explain different types of Life insurance plans. L₃
10. a) Write about the problems in Claim settlement in Life insurance. L₃
(Or)
b) Write about different types of benefits to a policy Holder at the time of maturity of Policy. L₃



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TITLE OF THE PAPER: Corporate Accounting
Semester: IV

Course Code	COMT41A	Course Delivery Method	Class Room / Blended Mode -Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (Gen/CA/E-commerce)		

Course Outcomes:

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

Syllabus Corporate Accounting

Course Details

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

Reference Books:

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

Co-Curricular Activities:

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



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Corporate Accounting

Commerce	B. Com (Gen ,CA,& E-Com)	Semester – IV	2023-24	Course Code: COMT41A
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Duration: 3 Hrs.

Model Paper

Max Marks: 70M

Section – A

Answer the following.

5X4=20M

- a) What are different types of shares? CO1 L1
OR
b) Explain about Forfeiture and re- issue. CO1 L2
- a) What are the various provisions relating to bonus issue? CO2 L1
OR
b) What are the provisions relating to buy back of shares CO2 L2?
- a) What is meant by goodwill? What is the need of its valuation? CO3 L2
OR
b) What are the various methods of valuation of goodwill? CO 3 L2
- a) What is the need for valuation of shares? CO4 L1
OR
b) Write about yield method of share valuation with an example CO4 L2
- a) What are the provisions relating to dividend as per company's act? (CO5) L1
OR
b) Write brief note about Dividend Distribution Tax CO5 L2

Section-B

Answer the following

5X10=50Marks

6. a) Bharat Electronics Ltd Issued 1, 00,000 equity shares of Rs.10 each to the public at par. The details of the amount payable on the shares are as follows:

Date	Call	Rs. Per share
1 st April 2018	Application	2.00
1 st June 2018	Allotment	3.00
1 st July 2018	Final call	5.00

Application monies were received on 1,20,000 shares. Excess application monies were refunded immediately. All other amount was received excepting final call money on 1,000 shares. Pass Journal entries to record the above in the books of Bharat electronics ltd. (CO1) L2

(Or)

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

7. a) Anju Ltd had an accumulated amount of general reserve of Rs.5, 00,000. The directors of Anju Ltd decided to declare bonus out of the general reserve in the following manner:

1. to make 10,000 partly paid shares of Rs. 10 each paid up Rs.6 each, as fully paid up.
2. to distribute 4 fully paid bonus shares of Rs.10 each at Rs.12 each, for 5 fully paid existing 20,000 shares of Rs.10 each.

Show journal entries in the books of Anju Ltd to give effect to the above adjustments. **CO2 L2**

(Or)

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

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

CO2 L3

8. a) Ascertain the value of goodwill of PBSC Ltd carrying on business as retail traders from the following balance sheet as on 31st December 2020 according to capitalization method **CO3 L2**

Liabilities	Rs.	Assets	Rs.
Paid up capital:		Goodwill	25,000
2,500 shares of Rs.100 each	2,50,000	Land and buildings at cost	1,10,000
Surplus account	56,650	Plant and machinery	1,00,000
Bank overdraft	58,350	Stock	1,50,000
Sundry creditors	90,500	Book debts less provision	90,000
Provision for taxation	19,500		
	4,75,000		4,75,000

Additional information:

The company commenced operations in 2018 with a paid up capital as aforesaid of Rs.2, 50,000.

The profits earned before providing taxation have been as:

2016 Rs. 61,000; 2017 Rs. 64,000; 2018 Rs. 71,500 2019 Rs. 78,000; 2020 Rs. 85,000

You may assume that income tax at the rate of 50% has been payable on these profits.

The average dividend paid by the company for the four years is 10% which is taken as reasonable return expected on the capital invested in the business.

(Or)

b) P Ltd proposed to purchase the business carried on by Shri C. Goodwill for this purpose is agreed to be valued at three years purchase of the (i) simple average profits and (ii) weighted average profits of the past four years. The appropriate weights can be used.

The profits for these years are: 2010 Rs .1, 01,000; 2011 Rs. 1, 24,000; 2012 Rs. 1, 00,000 and 2013 Rs. 1,50, 000. On scrutiny of the accounts the following matters are revalued:

- i. On 1st September, 2012 a major repair was made in respect of the plant incurring ₹ 30,000 which amount was charged to revenue. The said sum is agreed to be capitalized for goodwill calculation subject to adjustment of depreciation of 10% p.a. on reducing balances method.
- ii. The closing stock the year 2011 was overvalued by Rs. 12,000
- iii. To cover management cost an annual charge of Rs. 24,000 should be made for the purpose of goodwill valuation.

Compute the value of goodwill of the firm. CO3 L3

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

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

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

OR

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

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

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

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

10. a) the following is the trial balance of Venkateshwara Limited as at 31.3.2021

Particulars	Debit ₹	Credit ₹
Stock on 1 st April	7,50,000	-
Sales	-	35,00,000
Purchases	24,50,000	-
Wages	5,00,000	-
Discount	70,000	50,000
Salaries	75,000	-
Rent	49,500	-
General expenses including insurance	1,75,000	-
Profit and loss account on 1 st April 2020	-	1,50,300
Dividend paid	90,000	-
Bad debts	48,300	-
General reserve	-	1,55,000
Cash in hand and at Bank	1,62,000	-
Authorized capital and issued capital (fully subscribed, 1,00,000 shares of ₹10 each)	-	10,00,000
Sundry debtors and creditors	3,75,000	1,79,500
Plant and machinery`	2,90,000	-
Total	50,34,800	50,34,800

You are required to prepare a statement of profit and loss and balance sheet for year ended 31st March 2021 as per the Revised Schedule III of the companies Act. Closing stock ₹8, 20,000

1. Depreciate machinery at 15% p.a.
2. One month's rent at ₹54,000 was due on 31st March 2021
3. Six months' insurance was unexpired ₹3,750
4. The directors proposed a dividend of 8%.

OR

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

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

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

i) Stock on 31-03-2020 was valued at 40,000,000

ii) Depreciation on fixed assets at 10%

iii) Make a provision for Income Tax at 50%

iv) Ignore corporate dividend tax. (CO5) L3



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TITLE OF THE PAPER: Cost and Management Accounting

Semester: IV

Course Code	COMT45	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: 2022-23	Percentage of Revision:20%
CLASS:	II.B.COM., (Gen/CA/E-commerce)		

Course Outcomes:

CO1: Impart knowledge on the fundamental concept of cost accounting and management accounting. **(PO1)**

CO2: Comprehend the knowledge in effective control of raw materials, work in progress, and labour cost . **(PO2)**

CO3- Students will understand the profit making decisions in complex situations of any business Organisation **(PO4, 6)**

CO4 – Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools **(PO 1)**

CO5 – Students will critically understanding the cash and fund flow concept and impact of cash flow on business operations **(PO 1, 7)**

Syllabus
Cost and Management Accounting

Course Details

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

References:

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

Co-Curricular Activities:

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

Revision of the syllabus 2023-24 (SEM -2, 4, 6)

Name of the Subject: **Cost and Management Accounting**

Subject Code: COMT45

Semester -IV

Academic Year	2023-24
Title of the paper	Cost and Management Accounting
Semester	IV
Course code	COMT45
CIA marks	30
Semester End marks	70
Total marks	100
Year of Introduction	2021-22
Year of Revision	2022-23
% of revision	20%

UNIT	Syllabus	Addition	Deletion
I	Introduction: Cost Accounting: Definition – Features – Objectives – Functions –Scope – Advantages and Limitations - Management Accounting: Features –Objectives – Functions – Elements of Cost - Preparation of Cost Sheet(including problems)	NIL	NIL
II	Material and Labor Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO – LIFO Simple and Weighted Average Methods Labor: Direct and Indirect Labor Cost – Methods of Payment of Wage Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)	NIL	NIL
III	Marginal Costing: Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio – Break Even Point – Margin of Safety – Estimation of Profit an Estimation of Sales (including problems)	NIL	NIL
IV	Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, an Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including	NIL	NIL

	problems)		
V	<p>Cash Flow Statement Introduction and meaning- Accounting standard 3-Comparison between fund and cash flow statements-Uses and significance of cash flow statement Limitations of cash flow statement-Procedure for preparing a cash flow statement - Sources of cash inflows-Application</p>	<p>Cash Flow Statement Introduction and meaning-Accounting standard 3-Comparison between fund and cash flow statements-Uses and significance of cash flow statement Limitations of cash flow statement-Procedure for preparing a cash flow statement-Sources of cash inflows-Application</p>	<p>Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)</p>



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TITLE OF THE PAPER: Cost and Management Accounting COMT45

Duration: 3 Hrs.

Model Paper

Max Marks: 70M

SECTION A

Answer the following

5x4=20

1. a. Define Cost Accounting and state its objectives. (CO1) L2
OR
b. What are the functions of Management Accounting? (CO1) L2
2. a. Explain the need for material control. (CO2) L2
OR
b. What is Labour Turnover ? (CO2) L1
3. a. What is meant by PV Ratio? (CO3) L1
OR
b. What is meant by Margin of Safety? (CO3) L1
4. a. What is meant by Common size income statement? (CO4) L1
OR
b. What are the advantages of financial statement analysis? (CO4) L1
5. a. What are the Sources and applications of cash flow statement? (CO5) L2
OR
b. What are the difference between Cash flow and Funds flow statements (CO5) L2

SECTION B

Answer the Following

5x10=50

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

(Or)

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

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

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

7. a) . Show the stores ledger entries under simple average method for the following particulars

Apr 1 Opening Balance	300Units	2.00
2 Purchase	200Units	2.20
4 Issued	150Units	
6 Purchase	200Units	2.30
11 Issued	150Units	
19 Issued	200Units	
22 Purchase	200Units	2.40
27 Issued	150Units	

There is a shortage of 10 units on the Apr 22nd purchases, it was identified and recorded on 25th Apr. (CO2) L3

(Or)

b) From the following particulars calculate earnings of a worker under Halsey and Rowan’s plan

Standard time 10 hrs

Time taken 6hrs

Hourly Rate 2/-Rs (CO2) L3

7. a). The results of a company for the last two years are as follows:

Years	Sales Rs	Profit Rs
2004	1, 50,000	20,000
2005	1, 70,000	25,000

You are required to calculate

- A) P/V Ratio
- B) BEP in rupees
- C) The sales required to earn a profit of Rs 40,000
- D) Profit when sales are Rs 2, 50,000
- E) Margin of Safety at a profit of Rs 50,000 (CO3) L2

(Or)

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

- i) Profit Volume Ratio
- ii) Fixed Cost
- iii) BEP for sales
- iv) Margin of safety at a profit of Rs 15,000/_
- v) Profit when sales are Rs 1, 00,000/-
- vi) Sales required earning a profit of Rs 20,000/- (CO3) L3

9. a) From the following Income statement prepare a Comparative statement.

Particulars	2017 Rs.	2018 Rs.	Particulars	2017 Rs.	2018 Rs.
To Cost of goods Sold	420	560	By Sales	600	750
To Administration expenses	50	66	By Dividend received	30	90
To Selling and distribution expenses	25	23			
To Interest on debentures	12	12			
To Loss on Sale of plant	6	4			
To Provision for income tax	40	48			
To Net profit	77	97			
	630	810		630	810

(CO4) L3

(Or)

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

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

10. a) The Summarized Balance Sheets of K Ltd. as on 31st March, 2017 and 31st March 2018 are as follows

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Share capital	12,00,000	15,00,000	Buildings	8,00,000	7,60,000
14% Debentures	6,00,000	4,00,000	Machinery	5,00,000	7,20,000
Profit and loss a/c	1,00,000	1,50,000	Short-term investments	3,00,000	4,50,000
General Reserve	3,00,000	3,50,000	Inventories	4,00,000	4,70,000
Creditors	4,90,000	5,60,000	Debtors	6,70,000	5,30,000
Proposed dividends	1,20,000	1,80,000	Cash at Bank	2,20,000	3,30,000
Provision for taxation	1,00,000	1,30,000	Prepaid expenses	20,000	10,000
	29,10,000	32,70,000		29,10,000	32,70,000

Additional Information:

1. Debentures were redeemed at a premium of 10%.
2. Taxes paid during the year amounted to Rs.1, 40,000 Prepare Cash flow statement (CO5) L3

(Or)

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

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



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TITLE OF THE PAPER: **Income Tax**

Semester: IV

Course Code	COMT43A	Course Delivery Method	Class Room / Blended Mode -Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	IL.B.COM., (Gen)		

Course Outcomes:

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

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

PO4 PSO2CO2: Enlist the ability of provisions of income from salary and its taxability **PO4 PSO2**

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

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

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

Syllabus Income Tax

Course Details

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

Reference Books:

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

Co-Curricular Activities:

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



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TITLE OF THE PAPER: Income Tax

Commerce	II B. Com (Gen)	Semester – IV	2023-24	Course Code: COMT43A
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Duration: 3 Hrs.

Model Paper

Max Marks: 70M

Section-A

Answer the following:

5 X 4M = 20M

1. a. Define i) Income ii) Assesse. (CO1, L1)
(Or)
b. Explain about Residential status. (CO1, L1)
2. a. Explain Deductions under section 16. (CO2, L2)
(Or)
b. Define perquisites. (CO2, L2)
3. a. Define Annual Value. How it is determined? (CO3, L2)
(Or)
b. What is unrealized rent and how it is treated when it is recovered? (CO3, L2)
4. a. What do you understand by the term Business and Profession? (CO4, L1)
(Or)
b. What are the allowed and dis-allowed expenses? (CO4, L1)
5. a. Write about deductions under section 80. (CO5, L2)
(Or)
b. What is total income? (CO5, L1)

SECTION B

Answer the Following:

5 x10M = 50M

6. a) Following are the incomes of raj for the previous year 2019-2020 (CO1, L3)

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

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

If he is (a) Resident (b) N.O.R (c) Non-Resident

(Or)

b) Mr. Joseph a foreigner came to India from Poland for the 1st April 2017 he stayed here continuously for 3 years and went to France on 1st April 2020. He however returned to India on 1st July 2020 and went to Poland on 1st December 2021. He again came back to India on 25th January 2023 on a service in India what is his residential status for the assessment year 2023-24 **(CO1, L3)**

7. a) Rahul an employee of Ranchi based company provides the following particulars of his salary.

	<u>Rs.</u>	
Basic salary	15,000p.m.	
Bonus	12,000	
Commission	2,000 p.m.	
Club facility	6,000	
Transport allowance	1,800p.m.	
Free use of car more than 1.6 capacity for both personal and employment purpose, expenses met by employer.		
Compute income under the head salary for the assessment year 2022-23.		(CO2, L2)

(Or)

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

- i) Salaries Rs 4000/- per month
- ii) DA Rs1000/- per month
- iii) Commission Rs10,000/-Per Annum
- iv) CCA Rs 200/- Per month
- v) Entertainment Allowance Rs 350/- per month (on 1-04-55 Rs 250/- per month)
- vi) Professional tax paid Rs300/-

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

8. a) Mrs. Gupta let one house property @ 60,000 p.m.

Municipal valuation @ 72,000 p.m.

Fair rent @ 90,000 p.m.

Standard rent @ 1,00,000 p.m.

Municipal tax paid @ 40,000. Compute Net annual value **(CO3, L2)**

(Or)

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

Receipts:

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

Expenses

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

Other Particulars

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

(CO3, L3)

9.a) Mr Srikanth purchased jewellery on 01-01-1972. For ₹ 2,00,000.(FMV as on 01-04-2001 was ₹ 3,00,000). Mr Srikanth starts a jewellery business and brought jewellery as stock in trade in the jewellery business on 01-01-2004) when the fair market value of the jewellery is ₹15,00,000. The jewellery is sold on 31-12-2002 for ₹ 18,00,000. Compute his capital gain.

CII : 2001-02: 100, 2003-04 : 109 (CO4, L2)

(Or)

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

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

10 a) Kishore gives the following information of his income for the P.Y. 2022-202. Compute total taxable income for A.Y. 2023-2024.

Rent received p.m	₹9,000.
Income from business (computed)	₹2,00,000.
Income from salary (computed)	₹4,10,000.
Income from other sources	₹1,02,000.
He makes payments towards:	
Life insurance premium	₹25,000.
Donation to P. M. Relief Funds	₹15,000.
Interest on education loan of his son	₹8,500.
Medical insurance premium of his health	₹12,000.

(CO5, L3)

(Or)

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

Compute the total income of SK.Basu **(CO5, L3)**



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TITLE OF THE PAPER: Business Laws

Semester: IV

Course Code	COMT42A	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (Gen/CA/E-com)		

Learning Outcomes:

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

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

Syllabus Business Laws

Course Details

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

References:

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

Co-Curricular Activities:

- Seminar on Basics of Indian Contract Act, 1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act, 1872
- Making a sale by abiding rules of Sale of Goods Act, 1930



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TITLE OF THE PAPER: Business Laws COMT42A
Semester: IV

MODEL PAPER

Time: 3Hrs

Max.Marks:70

Section A

Answer the following.

5 X 4 = 20M

1. (a) Distinguish void and voidable contracts
Or
(b) Write about Indian contract act 1872?
2. (a) write about features of valid acceptance
Or
(b) "No consideration – No contract"? Discuss it.
3. (a) can minor be a party to a contract? Discuss.
Or
(b) Write about contingent contracts
4. (a) Differences between sale and agreement to sell.
Or
(b) Who is unpaid seller? What are his reaction rights?
5. (a) Define hacking ?
Or
(b) Define cyber law?

Section B

Answer the following.

5 x 10 = 50M

Unit-I

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

Unit-II

7. (a) Discuss in details the essentials of a valid acceptance. (PO 2, 3, 4) (L 4)
(OR)
(b) "No consideration, no contracts". Discuss the statement with exceptions. (PO2, 3, 4) (L3)

Unit-III

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

Unit-IV

9. (a) Define a 'condition' and a 'warranty'. Explain the implied conditions and warranties. (PO 1, 2, 4, 7) (L 1)

(OR)

(b) State the rules relating to the passing right of property from seller to buyer in a contract for sale of goods. (PO 1, 2, 4, 7) (L 2)

Unit-V

10. (a) Describe the Need for Cyber Law (PO 3,6) (L 3)

(OR)

(b) Explain the Safety Mechanisms in Cyber Law. (PO 3,6)(L 4)



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TITLE OF THE PAPER: **Auditing** Semester: IV

Course Code	COMT46	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (Gen)		

Course Objectives:

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

(PO1)

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

(PO1, PO2)

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

(PO5, PO6, PO7)

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

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

Syllabus Auditing

Course Details

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

References:

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

Co-Curricular Activities:

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



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TITLE OF THE PAPER: Auditing COMT46

Commerce	II B. Com (Gen.)	Semester – IV	2023-24	Course Code: COMT46
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Duration: 3 Hrs.

Model Paper
SECTION A

Max Marks: 70M

Answer the following

5x4=20M

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

SECTION B

Answer the Following

5x10=50

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



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TITLE OF THE PAPER: Goods and Service Taxes
Semester: IV

Course Code	COMT44	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II.B.COM., (Gen)		

Learning Outcomes:

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

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

Syllabus
Goods and Service Taxes

Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.	15
II	GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services	15
III	Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply	15
IV	Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.	15
V	GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST	15

References Books:

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

Co-Curricular Activities:

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



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Commerce	II B. Com (Gen.)	Semester – IV	2023-24	Course Code: COMT44
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TITLE OF THE PAPER: Goods and Service Taxes

TIME -3hrs

Model paper
SECTION-A

Max. Marks: 70

I. Answer the following

5x4=20M

1. (A) What is GST?
OR
(B) Explain about GST Registration Number
2. (A) Dual GST
OR
(B) GST Rates
3. (A) Mixed Supply
OR
(B) Write about Reverse Charge Mechanism
4. (A) Input tax Credit
OR
(B) Availability of Credit in Special Circumstances
5. (A) Write about GSTR 9C
OR
(B) What is Annual Return?

SECTION-B

II Answer the Following

5x10=50

6. A) what are the advantages of Goods and Services Tax
OR
B) What is the Taxes Subsumed under GST?
7. A) Write about Vijay Kelkar Sha Committee Recommendations
OR
B) What is the Comprehensive Structure of GST in India?
8. A) Explain the Bill of Supply Transactions in GST
OR
B) Write about GST Composition Scheme?
9. A) What is Input Tax Credit and explain it with suitable Examples
OR
B) Write about Time of Supply of Goods and Services
10. A) what are the Records to be maintained under GST?
OR
B) Explain about Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C in GST



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TITLE OF THE PAPER: Taxation

Course Code	COMT48	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam	70
Total Number of Lecture	75	Total Marks	100
Year of Introduction:	Year of Offering: 2021-22	Year of Revision:2022-23	Percentage of Revision:25%
CLASS:	II.B.COM., (CA & E-Com)		

Learning Outcomes:

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

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

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

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

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

Syllabus Taxation

Course Details

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

Reference Books:

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

Suggested Co-Curricular Activities:

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

Revision of the syllabus 2022-23 (SEM -2, 4, 6)

Name of the Subject: **Taxation**

Subject Code: COMT48

Semester -IV

Academic Year	2023-24
Title of the paper	Taxation
Semester	IV
Course code	COMT48
CIA marks	30
Semester End marks	70
Total marks	100
Year of Introduction	2021-22
Year of Revision	2022-23
% of revision	25%

UNIT	Syllabus	Addition	Deletion
I	Introduction: Objectives- Principles of Taxation- Brief History- Basic Concepts- Capital and Revenue- Basis of Charge- Exempted Incomes - Residential Status-Incidence of Taxation	NIL	NIL
II	Computation of income from Salary: Income from Salary; Salary- Allowance- Perquisites- Deductions U/S 16- Deductions u/s 80	NIL	NIL
III	Computation of Income from House Property: Income from House Property- Rental values – gross annual value – Net Annual Value– Deductions U/S 24 (Simple problems)	NIL	Profits and Gains from Business: 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).

IV	<p>Computation of income from Business and Profession: Definition of Business and Profession – Admissible and inadmissible expenses – Computation of Business income.</p> <p>Income from Profession: Admissible Receipts and Payments-Computation of Professional income (Simple Problems)</p>	<p>Computation of income from Business and Profession: Definition of Business and Profession – Admissible and inadmissible expenses – Computation of Business income: Income from Profession: Admissible Receipts and Payments- Computation of Professional income (Simple Problems)</p>	<p>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).</p>
V	<p>Introduction and Administration to GST AND Customs : Meaning of GST- Nature and scope of GST- Merits and demerits of GST – Models of GST -CGST-SGST-IGST - Definitions: adjudicating-authority, agent, business ,goods, places of business, In put tax credit ,CUSTOMS: Meaning and Introduction of Customs ,Salient features of Customs Act 1962</p>	<p>Introduction and Administration to GST AND Customs :Meaning of GST- Nature and scope of GST- Merits and demerits of GST – Models of GST -CGST-SGST-IGST - Definitions: adjudicating- authority, agent, business ,goods, places of business, In put tax credit ,CUSTOMS: Meaning and Introduction of Customs ,Salient features of Customs Act 1962</p>	<p>Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).</p>



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Commerce	II B. Com (CA & E-Com.)	Semester – IV	2023-24	Course Code: COMT48
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Duration: 3 Hrs.

Model Paper
Taxation
Section-A

Max Marks: 70M

Answer the following:

5x4=20

1. a) Define the Assesse (CO1) L1
Or
b) Write any five exempted incomes U/s 10. (CO1) L1
2. a) What are the Deductions u/s 16 (CO2) L1
Or
b) House rent allowance (CO2) L2
3. a) Define annual value. How is it determined? (CO3) L1
Or
b) Deductions U/s 24. (CO3) L1
4. a) What are the allowed and dis allowed expenses? (CO4) L2
Or
b) What do you understand the terms business and profession? (CO4) L2
5. a) Models of GST. (CO5) L1
Or
b) What is meant by customs? (CO5) L1

SECTION B

Answer the Following:

5x10=50

6. a) The following are the incomes of Mahesh for the previous year 2022-23.
 - i. Capital gain on sale of agricultural land situated in Ajmer Rs. 25,000
 - ii. Dividend from Indian company Rs. 10,000
 - iii. Profits from business in Srilanka receive in India Rs. 50,000
 - iv. Income earned in Russia and received there, but brought to India Rs. 40,000
 - v. Interest on debentures of Indian company Rs. 12,500
 - vi. Profits from business in Mysore (controlled by Canada) Rs. 50,000
 - vii Income from house property in India received in Africa Rs. 15,000.

(Or)

- b) Mr. Joseph a foreigner came to India from Poland for the 1st April 2017 he stayed here continuously for 3 years and went to France on 1st April 2020. He however returned to India on 1st July 2020 and went to Poland on 1st December 2021. He again came back to India on 25th January 2023 on a service in India what is his residential status for the assessment year 2023-24 (CO1) L3

7. a) Rahul an employee of Ranchi based company provides the following particulars of his salary.

	<u>Rs.</u>
Basic salary	15,000p.m.
Bonus	12,000
Commission	2,000 p.m.
Club facility	6,000
Transport allowance	1,800p.m.

Free use of car more than 1.6 capacity for both personal and employment purpose, expenses met by employer. Compute income under the head salary for the assessment year 2022-23. (CO2) L2

(Or)

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

Basic salary Rs 30,000/- per month

DA Rs 5,000/- per month

Entertainment Allowance Rs 1,000/- per month

Medical Allowance Rs 250/- per month

House Rent Allowance Rs 4000/- per month

Rent paid for the house Rs 5000/- per month

He and his employer contributes 15% of salary to RPF

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

8. a) Mrs. Gupta let one house property @ 60,000 p.m.

Municipal valuation @ 72,000 p.m.

Fair rent @ 90,000 p.m.

Standard rent @ 1, 00,000 p.m.

Municipal tax paid @ 40,000. Compute Net annual value (CO3) L2

(Or)

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

MRV 60, 000/- FRV40, 000/- Annual Rent 6000/- per month. The house is let out. Interest on loan 96,000/- (CO3) L3

9. a) Mr. X prepared the following P&L A/c of his business for the year ended 31st March 2023.

Find out his business income(CO4)L2

Profit & Loss A/c

Particulars	Amount	Particulars	Amount
Salaries & wages	33,000	Gross profit	3,34,725
House hold exp	82,000	Gift received from relatives	274
Rent	1,600		
Income tax	900		
Advertisement	800		
Transport Exp	600		
Fire insurance premium	400		
Life insurance	2,100		
Bad debts reserves	800		
Audit fee	400		
Net profit	2,11,500		
	3,35,000		3,35,000

(Or)

b) From the particulars given below compute the income from profession of Dr. Karim for the assessment year 2023-24.

Receipts:

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

Expenses

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

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

(Or)

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



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TITLE OF THE PAPER: Advanced Corporate Accounting

Semester: V / VI

Course Code	COMSET01	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022-23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (Comp & E- Commerce)		

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

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

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

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

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

Learning Objective:

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



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ADVANCED CORPORATE ACCOUNTING

Paper code: COMSET01 (Comp & E- Commerce)

Syllabus

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

References:

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



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TITLE OF THE PAPER: Advanced Corporate Accounting

Commerce	B.Com (Comp & E- Commerce)	Semester -V / VI	2023-2024	COMSET01
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MODAL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

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

Section –B

Answer the following

5X10=50M

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

(Or)

b) Balance sheet of A Ltd

(CO1)

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

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

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

You are required to compute purchase consideration

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

(Or)

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

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

Other Information:

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

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

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

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

(Or)

b) Following is the Balance sheet of X ltd as on 31-03-2019 (CO3)

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

The following scheme of Reconstruction was duly approved

i) Equity share are to be reduced to an equal number of fully paid shares of Rs 50 each

ii) 8% Preference share are to be reduced by 40% and the rate of dividend increased to 9%

iii) Value of Land & Buildings to be increased by 20%

iv) Debentures are to be reduced by 20%

v) All nominal and fictitious assets are to be eliminated and the balance used to write off patents

vi) Further equity shares are to be issued for Rs 1, 00,000 for each

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

(Or)

b) H Ltd acquired all the share of S Ltd on 1-1-2020 and liabilities and assets of the two companies on 31-03-2020 were as follows (CO4)

Particulars	H Ltd	S Ltd
I Equity and Liabilities		
1) Shareholders funds		
a) Share capital:		
shares of Rs 10 each	8,00,000	3,00,000
b) Reserves and Surplus:		
i) Reserve on 1-4-2019	2,10,000	40,000
ii) Surplus a/c	50,000	30,000
2) Current Liabilities		
i) Creditors	3,50,000	1,60,000
ii) Bills Payable	40,000	20,000
	14,50,000	5,50,000
II Assets		
1) Non – Current Assets		
a) Fixed Assets		
i) Land & Buildings	4,00,000	2,70,000
ii) Plant & Machinery	2,00,000	1,00,000
iii) Furniture & Fixtures	50,000	20,000
b) Investment in share of S Ltd	5,00,000	—
2) Current Assets		
a) Stock	1,50,000	80,000
b) Sundry Debtors	1,00,000	60,000
c) Bank Balance	50,000	20,000
	14,50,000	5,50,000

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

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

(Or)

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

Liquidation expenses Rs 50,000

Preferential creditors Rs 1, 50,000

Secured Creditors RS 40, 00,000

Unsecured Creditors Rs 30, 00,000

Calculate the total remuneration payable to the liquidator (CO5)



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TITLE OF THE PAPER: SOFTWARE SOLUTIONS TO ACCOUNTING

Semester: V / VI

Course Code	COMSET06	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022 - 23	Year of Revision: 2023-2024	Percentage of Revision: 20%
CLASS:	III.B.COM., (computer & E- Commerce)		

Course Learning Outcomes

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

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

Syllabus
SOFTWARE SOLUTIONS TO ACCOUNTING

Paper code: - COMSET06

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

Text Book prefer:

1. Tally prime with GST – Gaurav Agarwal

Text Book Reference:

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

Curricular Activities:

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

2. Listing assignments
3. Conduct Quiz
4. Conduct Seminars
5. Synchronous, asynchronous and hybrid method online

Co-Curricular Activities:

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

Revision of the syllabus 2023-24

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

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

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



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TITLE OF THE PAPER: Software Solutions to Accounting

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

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

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

Section –B

Answer the following

5X10=50M

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



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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

Semester: V / VI

Course Code	COMSET02	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022- 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (CA)		

Learning Outcomes:

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

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

Syllabus

ADVERTISING AND MEDIA PLANNING

Paper code: COMSET02

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

References:

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

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TITLE OF THE PAPER: ADVERTISING AND MEDIA PLANNING

Commerce	B.Com (CA)	Semester-V / VI	2023-2024	COMSET02
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Max Time: 3Hrs.

Max Marks: 75

MODEL PAPER

Section –A

5X5=25M

Answer any **FIVE** of the following

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

Section –B

Answer the following

5X10=50M

9. a) Explain the significance of advertising. (CO1)
Or
b) “Advertising sells products” do you agree with this statement? Give reasons for your answer (CO1)
10. a) What are various types of advertising agencies? (CO2)
Or
b) Explain the role of advertising standards council of India (CO2)
11. a) How to decide testing of an advertising copy (CO3)
Or
b) What is an advertising copy? Describe its elements (CO3)
12. a) Define the term media planning. Explain the factors to be considered while selecting media vehicle (CO4)
Or
b) What do you mean by print media of advertising? (CO4)
13. a) Explain the following concepts (CO5)
i) Target ii) Frequency iii) Timing
Or
b) Explain media choices and its influencing factors (CO5)



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

Semester: V / VI

Course Code	COMSET03	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022 - 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (CA)		

Learning Outcomes:

By the end of the course students are able to:

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

Syllabus

SALES PROMOTION AND PRACTICE

Paper code: COMSET03

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

References:

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Dr.ShailaBootwalaDr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan
5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra



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TITLE OF THE PAPER: SALES PROMOTION AND PRACTICE

Commerce	B.Com (CA)	Semester-V / VI	2023-2024	COMSET03
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MODEL PAPER

Time: 3Hrs

Max Marks: 75

Section –A

Answer any Five of the following

5X5=25M

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

Section –B

Answer the following

5X10=50M

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



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TITLE OF THE PAPER: DIGITAL MARKETING

Semester: V / VI

Course Code	COMSET04	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022 - 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (E-com.)		

Learning Outcomes

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

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

Syllabus

DIGITAL MARKETING

Paper code: COMSET04

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

References Books:

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



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TITLE OF THE PAPER: DIGITAL MARKETING

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

Time: 3Hrs

Max Marks: 75

Section –A

Answer any FIVE of the following

5X5=25M

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

Section –B

Answer the following

5X10=50M

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



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TITLE OF THE PAPER: Service Marketing

Semester: V / VI

Course Code	COMSET05	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	25
No. of Lecture Hours / Week	5	Semester End Exam Marks	75
Total Number of Lecture Hours	75	Total Marks	100
Year of Introduction: 2022-23	Year of Offering: 2022- 23	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	III.B.COM., (E-com)		

Learning Out comes

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

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

Syllabus

Service Marketing

Paper code: COMSET05

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

References

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



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TITLE OF THE PAPER: Service Marketing

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

Time: 3Hrs

Max Marks: 75

Section –A

Answer any FIVE of the following

5X5=25M

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

Section –B

Answer the following

5X10=50M

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