

CSSR & SRRM DEGREE & PG COLLEGE

AUTONOMOUS

Re-Accredited by NAAC with A Grade

Permanently Affiliated to Yogi Vemana University

Recognized Under 2(f) & 12(B) of UGC Act 1956

13/521, Reddy Colony, Kamalapuram-516 289, Kadapa Dist. A.P.



DEPARTMENT OF COMMERCE

The Board of studies meeting - II for the academic year 2025-2026 for the Department of Commerce was held on 25-11-2025 in virtual mode.

Agenda:

1. To discuss I & II semesters B.Com (Computer Applications) syllabus and their corresponding credits for all UG courses with CBCS framework.
2. To discuss about departmental & research activities
3. Change of internal members.
4. Any other matter with the permission of Chair.

Minutes of Meeting:

As for the discussion in meeting-II,

1. All the member of the Board of studies has decided to do minor modifications in the syllabus of courses in first and second semester. They are

First Semester
A. Business Organisation and Management-Major
and

Second semester

- A. Financial Accounting-I –Major
2. To consider and approve the Internal Evaluation of first and second semesters likewise of previous semesters.
3. Changing the internal member G. Nazneen Begum on reliving of S. Ashok Kumar in the BoS.
4. Make possible arrangements to visit industrial tour/visit.
5. Suggestions from the members regarding any academic and other activities.
6. Any other points.

Year	Semester	Paper title	Unit	Added topic	Reason for adding
1	1	Business Organisation and Management	I	Meaning, Definition	In ordered to give detailed meaning and definition of the topic at the starting of the unit.
			IV	Meaning , Definition and importance of Motivation	
			V	Staffing -Meaning and importance-line and staff relationship	

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B.Com Honours (Computer Applications) Course Curriculum

(For the students admitted during the academic year 2025 -26 onwards)

Year	Semester	Papers	Title of the course	No. of Hrs/Week	No. of Credits
I	I	Major	Business Organization and Management	4	4
	II	Major	Financial Accounting I	4	4

S. Srinivas

M. Praveen

AP

T. Vijay

P. Luni

A. Gayathri

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SEMESTER-I

COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course

Learning Objectives

This course is designed to: -

- Acquire conceptual knowledge of business and the formation of various business organizations
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts
- Develop understanding of key management functions
- Understand motivation and leadership theories; and - Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Identify and differentiate various forms of business organisations including P4 models and franchising systems.

CO2: Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.

CO3: Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.

CO4: Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.

CO5: Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

SYLLABUS

Unit I- Business

Meaning, Definition-Forms of Business Organization - Sole Proprietorship- Characteristics, Partnership- Characteristics, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company, Public Private- People-Partnership Model (P4), Franchising, Business Chains.

Unit II- Business Environment

Mergers and Acquisitions- Business Takeovers- Corporate Social Responsibility (CSR) - examples with reference to AP state, Concept of Quality- Total Quality Management (TQM) - 6 Sigma. Kizen, Quality Circles.

Unit III-Management

Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning Decision Making- Delegation of authority- Decentralisation- Departmentation

Unit IV- Motivation

Meaning , Definition and importance of Motivation -Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory- Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, Situational Leadership Theory.

Unit V- Staffing Line and staff relationship - Control

Staffing -Meaning and importance-line and staff relationship; Controlling -meaning and importance - process of control-control techniques- budgetary control.

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plant location
- Seminars on different topics related to Business organization
- Case studies of successful corporate/business heroes.

Reference Books:

1. Gupta, C. B. (2014). Business organisation. Mayur Publication.
2. Singh, B. P., & Chhabra, T. N. (2014). An introduction to business organisation & Management. Kitab Mahal.
3. Sherlekar, S. A., & Sherlekar, V. S. (2000). Modern business organization & Management: Systems approach. Himalaya Publishing House.
4. Bhushan, Y. K. (Year Unknown). Business organization. Sultan Chand & Sons. (Please insert the year if available.)
5. Prakash, J. (Year Unknown). Business organisation and management (Hindi and English Ed.) Kitab Mahal Publishers.
6. Prof. Samanu Raghunatha Reddy, **Fundamentals of commerce**, S Publishers.

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A. Garg

P. Chami

Amaravelli

M. Praveen

AP

SEMESTER-II
COURSE 2: FINANCIAL ACCOUNTING I

Theory

Credits: 4
hrs/week

4

Course Objectives

This course is designed to:

1. Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit
2. Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries
3. Apply and compare different methods of depreciation and amortization to account for asset value reduction
4. Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments and
5. Prepare accurate final (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes (COs)

Upon successful completion of this course, students will be able: to

CO1: Understand the basic concepts of financial accounting

CO2: Analyse the accounting process

CO3: Enable the students to understand the various methods of depreciation and its calculation

CO4: Examine the impact of provisions and reserves on profitability of business

CO5: Workout with final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I- Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II- Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book- Preparation of Trial Balance- Rectification of Errors (Including Problems)

Unit – III-Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation
Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (Including Problems).

Unit – IV-Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries – Adjustment in Final Accounts – Impact on Profit – (Including Problems).

Unit – V-Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including Problems)

Activities

- Quiz on accounting principles, concepts, and classification of accounts.
- Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods.
- Comparative presentation of Depreciation and Amortisation. - Field-based report: Collect and analyse final accounts of a local business.

References:

1. Ranganatham, G., & Venkataramanaiah, M. (2019). Financial accounting. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). Accountancy. Ludhiana: Kalyani Publishers.
3. Arulanandam, M. A. (n.d.). Advanced accountancy. Mumbai: Himalaya Publishing House.
4. Goyal, V. K. (n.d.). Financial accounting. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). Accountancy–I. New Delhi: Tata McGraw Hill Publishing Co
6. Prof. Samanu Raghunatha Reddy, Fundamentals of commerce, S Publishers.

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T. Vign

A. Gopaling

M. Praveen

D. Chandra

Amaravathi

AP

Continuous Internal Assessment (CIA) & Semester End Examinations (SEE)
Course Structure for I. B.Com, Honours (Computer Applications) in Semester -I & II

Sl. No.	Course Code	Title of Course	No. Hours/ week	Credits	CIA	SEE	Total
1	COM 101	Business Organization and Management	4	4	30	70	100
	COM 201	Financial Accounting I	4	4	30	70	100

Continuous Internal Assessment (CIA)

In each semester, for every subject there are two Internal Examinations with 30 marks each and the time duration is 1 Hour.

The Thirty marks are divided as:

Sl. No.	Name of the Activity	Marks Allotted
1	Internal Examination	20
2	Co Circular Activities: Seminar/Assignment/JAM/Group Discussion/Poster Presentation/if any	5
3	Extra Circular Activities: NSS/NCC/Sports/Cultural Activities/ Clean & Green Activities/Community Services	5

Semester End Examinations (SEE)

The semester end examination is for 70 marks with the time duration of 3 Hours.

Prof. Dr. M. P. ...

T. Vijay

A. G. ...

M. P. ...

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Amma ...

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DEPARTMENT OF COMMERCE

I B.COM
Course- 1 & 2
Business Organisation and management, Financial Accounting I
BLUE PRINT

Time: 3 Hours

Max Marks: 70

SECTION-A

Answer any Five questions. Each question carries 4 Marks.

5×4 = 20

M

Topics	Questions Given	Allotted Marks
UNIT-1	1	4
	2	
UNIT-2	3	4
	4	
UNIT-3	5	4
	6	
UNIT-4	7	4
	8	
UNIT-5	9	4
	10	

SECTION-B

Answer ALL the Questions. Each question carries 10 MARKS.

5×10 = 50 M

Topics	Questions Given	No. of Questions to be Answered	Allotted Marks
UNIT-1	11	1	10
	12		
UNIT-2	13	1	10
	14		
UNIT-3	15	1	10
	16		
UNIT-4	17	1	10
	18		
UNIT-5	19	1	10
	20		

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DEPARTMENT OF COMMERCE

I B.COM- I SEMESTER
Business Organisation and Management- Major
Model Paper

Time: 3 Hours

Max Marks: 70

PART A- (5 X 4= 20 Marks)

Answer any FIVE of the following.

1. What is Business Organization?
2. P4 Model of Business.
3. Business Takeovers.
4. Kaizen.
5. Significance of Management.
6. Delegation of authority.
7. Different Leadership Skills.
8. McClelland's need for achievement Theory.
9. Zero based Budgeting.
10. Aspects of Staffing.

PART B - (5 X 10= 50 Marks)

Answer ONE question from each unit.

11. Define Business Organisation. Explain the characteristics of Business Organisation.
Or
12. Explain the differences between Sole proprietor and partnership business.
13. Define the benefits and challenges of Mergers and Acquisitions.
Or
14. What is Corporate Social Responsibility (CSP). Give references related to this in AP state?
15. Define Delegation. State the barriers of effective Delegation.
Or
16. Define Departmentation. Describe the different bases of Departmentation.
17. Describe the process of Motivation.
Or
18. Explain Mc Gregor's theory X and theory Y
19. Explain the steps in process of Staffing.
Or
20. Discuss about Techniques of Managerial Control.

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DEPARTMENT OF COMMERCE

I B.COM- MAJOR (GENERAL/ COMPUTERS APPLICATIONS)

II SEMESTER

COURSE -2: FINANCIAL ACCOUNTING- MODEL PAPER

Time: 3 Hours

Max Marks: 70

PART A- (5 X 4= 20 Marks)

Answer **any FIVE** of the following.

1. Book-keeping Vs Accounting.
2. Double entry System.
3. Contra Entry
4. Types of Errors
5. Depletion method.
6. Annuity method.
7. Types of Provisions.
8. Write any two entries in effect of bad and doubtful debts.
9. Profit and loss account.
10. Gross Profit.

PART B - (5 X 10= 50 Marks)

Answer **ONE** question from each unit.

11. Explain branches of Accounting.

(Or)

12. Explain difference between single entry and double entry systems.
13. **Journalize** the following transactions.

2024

Jan 1	Dharani started business with a cash of	Rs.1, 25,000
4	Bank account opened with	Rs.15,000
6	Sold goods to Kavitha	Rs.7,800
7	Sunitha sold goods to us	Rs.9,000
9	Bought furniture from Saroja and issued cheque	Rs.14, 850
12	Kavitha settled her account with	Rs.7,800
20	Cash paid to Sunitha	Rs. 5,000
28	Received commission from Bharani	Rs.25,000
31	Paid salaries	Rs.15,000

Or

14. Enter the following transactions in **Cash Book with Discount ash and Bank Columns**.

2015

Jan 1	Cash in hand	Rs. 32,000
	Opened a Bank Account with	Rs. 14,000
3	Cash purchases	Rs. 1,200
4	Received a cheque of Rs. 800 from Pramod and gave him a discount of	
Rs.	50.	
6	Cash Sales	Rs. 2,400
7	Received a cheque of Rs. 200 from Veeru for interest.	
9	Salary paid to Manager by cheque	Rs. 900
11	Withdraw from bank for personal use	Rs. 600
15	Purchased a bicycle for office use	Rs. 600
18	Paid office rent	Rs. 160
20	Sold goods for cash	Rs. 1,800
22	Purchased Government Bonds	Rs. 1,400
25	Paid travelling allowances to the Manager	Rs. 300
27	Received commission	Rs. 350
28	Gave a cheque to Uma for advertisement	Rs. 100
29	The cheque received from Pramod on 4th December was dishonored.	
31	Cash in excess of Rs. 4,000 was paid into bank.	

15. M/s. Dalmia Textile Mills purchased machinery on April 01, 2014 for Rs. 2,00,000 on credit from M/s Ahuja and sons and spent Rs. 10,000 for its installation. Depreciation is provided @10% p.a. on straight line method. Prepare Machinery Account for the first three years. Books are closed on March 31, every year.

Or

16. A lease is purchased for five years at a cost of Rs. 40000. It is proposed to depreciate the lease by annuity method charging 5% interest. According to annuity table to depreciated Rs.1 by annuity method over 5 Year charging 5% interest a sum of Rs 0.230975 should be written off show the lease account for five years.

17. The trail balance of manufacturing company as follows.

Particulars	Debit	Credit
Bad debts on 31.12.90	40,000	
Debtors on 31.12.90.	1,50,000	
Reserve for bad & Doubtful Debts on 1.1.90		6,000

It is decided to maintain a reserve of 5% for bad & doubtful debts.

Give journal entries and prepare bad debts and Reserve for bad & Doubtful debts account.

Or

18. On 1 Jan 1994 a reserve for doubtful debts account shows a credit balance of Rs.16000. The bad debts during the amount to Rs.10500. The Debtors 31, 1994 are Rs.300000 and at 5% reserve for doubtful debts are required to be maintained. The bad debts in 1995 amount to Rs.16250 On Dec .31.1995 the debtors are Rs.300000 and a 5% reserve for doubtful debts to be kept. The bad debts in 1996 amount to Rs.4500 On Dec, 31.1996 the debtors are Rs.145000 and a 5% reserve for doubtful debts to be maintained.

Prepare bad debts account and reserve for doubtful debts account for three years.

19. From the following information prepare trading and profit and loss account.

Particular	Rs.	Particulars	Rs.
Stock (1.1.2023)	1, 00,000	Purchases	5, 00,000
Office expenses	10,000	Rent rates and taxes	20,000

Insurance	4,000	Depreciation	6,000
Discount allowed	25,000	Bad debts	18,000
Advertisement	5,000	Gas water	3,000
Factory lighting	5,000	General expenses	8,000
Stock (31.12.2023)	1, 50,000	Telegrams	2,000
Wages	1, 00,000	Motive power	10,000
Carriage	10,000	Returns outwards	20,000
Export duty	18,000	Sales	12, 25,000
Coal and coke	25,000	Fuel	25,000
Returns inwards	20,000	Printing	4,000
Stationery	15,000	Salaries	50,000

Or

20. From the following balances prepare trading and profit and loss account and balance sheet for the year ended March 31, 2017

Particulars	Amount	Particulars	Amount
Opening stock	15,310	Capital	2, 50,000
Purchases	82,400	Drawings	48,000
Sales	2, 56,000	Sundry debtors	57,000
Returns (Dr.)	4,000	Sundry creditors	12,000
Returns (Cr)	2,400	Depreciation	4,200
Factory rent	18,000	Charity	500
Custom duty	11,500	Cash balance	4,460
Coal, gas & power	6,000	Bank balance	4,000
Wages and salary	36,600	Bank charges	180
Discount (Dr)	7,500	Office expenses	3,600
Commission (Cr)	1,200	Plant	42,000
Bad debts	5,850	Leasehold budding	1, 50,000
Bad debts recovered	2,000	Sales tax collected	2,000
Apprenticeship premium	4,800	Goodwill	20,000
Production expenses	2,600	Patents	10,000
Administrative expenses	5,000	Trademark	5,000
Carriage	8,700	Loan (Cr)	25,000
Interest on loan	3,000		

The value of closing stock on March 31, 2017 was 25,400

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T. Vign

A. Gopaling

M. P. Praveen

D. Duni

Anaravathi C

AP



C13

	A	B	C	D	E	F	G
1	First name	Last name	Email	Duration	Time joined	Time exited	
2	AGayathri	Aluvala	agay*****@***.com	16 min	3:45 PM	4:02 PM	
3	Lakshmi	Illuru	laks*****@***.com	17 min	3:45 PM	4:02 PM	
4	Raghunatha Reddy	Samanu	ragh*****@***.com	17 min	3:45 PM	4:02 PM	
5	CSSR	SRRM	admin@cssrandarrmdc.ac.in	18 min	3:45 PM	4:02 PM	
6	G Nazneen Begum	G	nazneen.ayazkhan@gmail.com	17 min	3:45 PM	4:02 PM	
7	T Vinay Kumar	T	vinaykumar.com@cuap.edu.in	17 min	3:45 PM	4:02 PM	
8	S. Azeema	-	shaikazeema46@gmail.com	13 min	3:50 PM	4:02 PM	
9							
10							

Agayathri

T. Vijay

AGayathri


M. Sreedhar

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D. Laxmi

Aravind - C

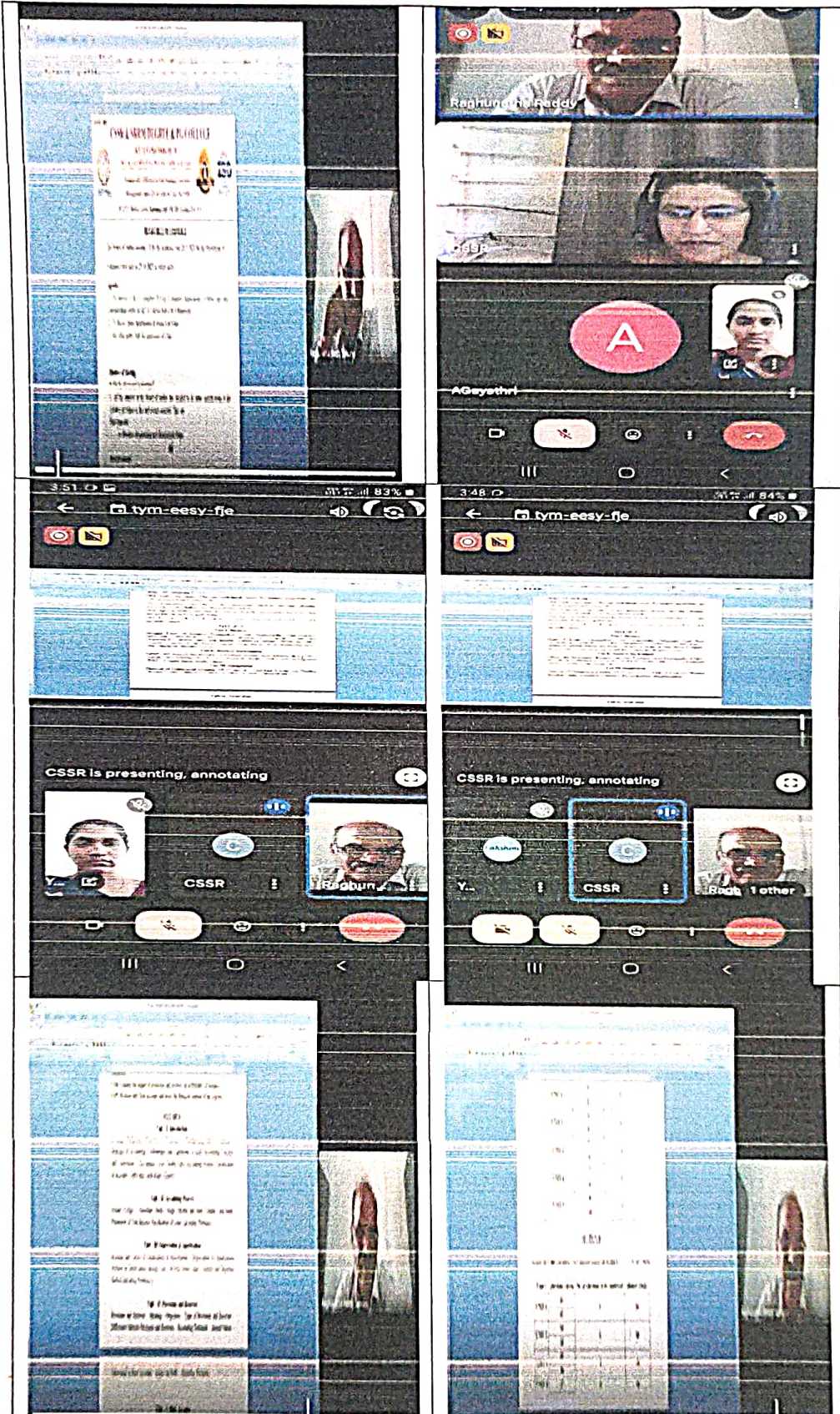
List of BoS Members

Sl. No.	Category	Name of the Faculty	Designation	Position
1	In charge of the Department	Smt. M Pravallika	Head of the Department	Chairperson
2	Faculty Member	Smt. B. Amaravathi	Lecturer	Member
3	Faculty Member	Smt. G.Nazneen Begum	Lecturer	Member
4	Faculty Member	Miss. I Lakshmi Devi	Lecturer	Member
5	Two experts from outside the Parent University nominated by Academic Council	Dr. Tanguturi Vinay Kumar Assistant Professor (T&C) Department of Commerce Central University of Andhra Pradesh, Janthaluru Bukkarayasamudram (M) Anantapuram. Cell: Ph: 9441406046 Email: vinaykumar.com@cuap.edu.in	Assistant Professor	Subject Expert
6		Smt. A Gayathri GTRM Government Degree College, Yerraguntla, Nandyala Dist. A.P Ph: 8142550556 Email: agayathrialuvala627@gmail.com	Lecturer	Subject Expert
7	One Expert Nominated by Vice Chancellor	Prof.S. Raghunatha Reddy Department of Commerce Yogi Vemana University, Kadapa Ph: 8074815127 Email: raghunathasamanu@gmail.com	Professor	 Subject Expert
8	One representative from Industry/ Corporate allied areas nominated by the Principal	E.Sreekanth Omegaon Internet Pvt Ltd Ph: +91 8041178182	Industrialist	Member
9	Alumni nominated by the Principal	S. Azeema Ph:7075450607	Alumni	Member

Note: The list of Question Paper Setters and Examiners as per first board of studies Meeting 2024-2025 dated.

Board of Studies meeting-II 2024-2025 dated: 25/11/2025

Pics:



Vedio link: <https://drive.google.com/file/d/1RcqX1ayHGrCiE9xsE5MCpyIhV3Zp73F9/view>

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1	In charge of the Department	Smt. M Pravallika	Head of the Department	Chairperson	M. Pravallika
2	Faculty Member	Smt. B. Amaravathi	Lecturer	Member	Amaravathi .c
3	Faculty Member	Smt. G.Nazneen Begum	Lecturer	Member	G.Nazneen Begum
4	Faculty Member	Miss. I Lakshmi Devi	Lecturer	Member	I. Lakshmi Devi
5	Two experts from outside the Parent University nominated by Academic Council	Dr. Tanguturi Vinay Kumar Assistant Professor (T&C) Department of Commerce Central University of Andhra Pradesh, Janthaluru Bukkarayasamudram (M) Anantapuram. Cell: Ph: 9441406046 Email: vinaykumar.com@cuap.edu.in	Assistant Professor	Subject Expert	Virtual attended
6		Smt. A Gayathri GTRM Government Degree College, Yerraguntla, Nandyala Dist. A.P Ph: 8142550556 Email: agayathrialuvala627@gmail.com	Lecturer	Subject Expert	Virtual attended
7	One Expert Nominated by Vice Chancellor	Prof.S. Raghunatha Reddy Department of Commerce Yogi Vemana University, Kadapa Ph: 8074815127 Email: raghunathasamanu@gmail.com	Professor	Subject Expert	S. Raghunatha Reddy
8	One representative from Industry/ Corporate allied areas nominated by the Principal	E.Sreekanth Omegaon Internet Pvt Ltd Ph: +91 8041178182	Industrialist	Member	Absent
9	Alumni nominated by the Principal	S. Azeema Ph:7075450607	Alumni	Member	S. Azeema

S. Raghunatha Reddy

T. Vijay

A. Gayathri

M. Pravallika

I. Lakshmi Devi

Amaravathi .c

G.Nazneen Begum