

**CSSR & SRRM DEGREE & PG COLLEGE**  
(Autonomous)

**Kamalapuram - 516289, Kadapa, A.P.**



**Board of Studies**  
**Minutes of the Meeting-I (Virtual)**  
**Academic Year: 2025-2026**

**Department of Commerce**

Dated: 14-06-2024



### DEPARTMENT OF COMMERCE

The Board of studies meeting - I for the academic year 2025-2026 for the Department of Commerce was held on 14-06-2025 through virtual mode.

#### **Agenda:**

1. To discuss III & IV semesters B.Com. (Computer Applications) Syllabus, Model Paper and their corresponding credits for all UG courses with CBCS framework.
2. To discuss about departmental & research activities
3. Any other matter with the permission of Chair.

## Minutes of Meeting:

As for the discussion held in the department BoS meeting

1. All the member of the Board of studies has decided for minor modifications in the syllabus of courses in third and fourth semester for the following titles.

### Third Semester

- A. Advanced Accounting (Major Course)
- B. Income Tax (Major Course)
- C. Organization Behavior- Minor Course

### Fourth semester

- A. Corporate Accounting (Major Course)
  - B. Cost and Management Accounting (Major Course)
  - C. Marketing Management (Minor Course)
  - D. Human Resource Management (Minor Course)
2. Approved the Continuous Internal Evaluation as in previous semesters.
3. Make possible arrangements to visit industrial tour/visit.
4. The members suggested to organize conferences, seminars and research activities.

## Modifications in Syllabus

Year	Semester	Title of the paper	Unit	Changed Topic	Reason for changing
II	III	Income Tax	V	Deductions under Section 80C (Deleted)	As per new rules their no 80C deductions so the topic as removed
	IV	Cost and management Accounting	II	Taylor Method (Deleted)	The Tayler method is not generally accepted for financial reporting purposes under Generally Accepted Accounting Principles (GAAP)

1. M. Prasad  
2. Anwar  
3. Anas  
4. D. Arun

**B.Com. Honours (Computer Applications) Course Curriculum**  
(For the students admitted during the academic year 2024 –25 onwards)

Year	Semester	Papers	Title of the course	No. of Hrs/Week	No. of Credits
II	III	Major	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
			Income Tax	3	3
			Income Tax Practical Course	2	1
	III	Minor (Business Management)	Organisation Behaviour	4	4
	IV	Major	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
			Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
	IV	Minor (Business Management)	Marketing Management	4	4
			Human Resource Management	4	4

1. M. Praveen  
2. Anup  
3. Anurag  
4. P. Anurag

## SEMESTER-III

### COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 3

3 hrs/week

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#### **Learning Objectives**

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

#### **Course Outcomes:**

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

- CO1:** Understand the concept of Non-profit organizations and its accounting process,
- CO2:** Comprehend the concept of single-entry system and preparation of statement of affairs,
- CO3:** Familiarize with the legal formalities at the time of dissolution of the firm,
- CO4:** Prepare financial statements for partnership firm on dissolution of the firm and
- CO5:** Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

#### **Unit 1: Accounting for Non-Profit Organizations**

Non-Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

#### **Unit 2: Single Entry System**

Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

#### **Unit 3: Hire Purchase System**

Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (Including Problems).

#### **Unit 4: Partnership Accounts-I**

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

#### **Unit5: Partnership Accounts-II**

Dissolution of a Partnership Firm –Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

### Activities:

- Quiz Programs
- Problem Solving exercises
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

### Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L. Gupta & Radhaswami, Sultan Chand & Sons..
5. Advanced Accountancy: S.N. Maheshwari & V.L. Maheshwari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen –PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L. Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D.G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Srinivasa & K Sreelatha. S Reddy, Himalaya Publishers.

1. M. Prasad.

2. Anand

3. Anand

4. D. Anand

**SEMESTER-III**  
**COURSE 5: ADVANCED ACCOUNTING**

Practical

Credits: 1

2 hrs/week

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**Lab Exercise:**

- Non-Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts-Preparation of Statement of Affairs in MS-Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry-Preparation of Statement of Affairs in MS-Excel

1. M. Praveen.

2. Anoop

3. Anurag

4. P. Anurag

## SEMESTER-III

### COURSE 6: INCOME TAX

Theory

Credits: 3

3 hrs/week

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#### **Learning Objectives:**

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

#### **Course Outcomes:**

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

**CO1:** Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning,

**CO2:** Understand the provisions and compute income tax for various sources,

**CO3:** Grasp amendments made from time to time in Finance Act,

**CO4:** Compute total income and define tax complications and structure and

**CO5:** Prepare and File IT returns of individual at his own.

#### **Unit-I: Introduction**

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

#### **Unit-II: Income from Salaries**

Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

#### **Unit-III: Income from House Property and Profits and Gains from Business**

Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

#### **Unit-IV: Income from Capital Gains - Income from Other Sources**

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

#### **Unit-V: Computation of Total Income of an Individual**

Computation of Total Income (Simple problems).

**Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

**Reference Books:**

1. Dr. Vinod ;K. Singhanian; Direct Taxes–Law and Practice, Tax man 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 Publication.
6. Balachandran & Thothadri –Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang-Income Tax, Kalyani Publications
8. Dr YKiranmayi -Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

1. M. Prasad  
2. Arun  
3. Anand  
4. D. Chami

## SEMESTER-III

### COURSE 6: INCOME TAX

Practical

Credit: 1

2 hrs/week

#### Lab Exercise:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR03, ITR04, ITR4S(SUGAM), ITR05andITR06andRegister PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form16B, how to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

1. M. Praveen

2. Anup

3. Anas

4. P. Anurag

**SEMESTER-III(Minor)**  
**COURSE 2: ORGANISATIONAL BEHAVIOUR**

**Theory**

**Credits: 4**

**4 hrs./week Course**

**Objectives:**

1. To understand individual and group behaviour at work place so as to improve the effectiveness of an organization.
2. To understand different types of personality and learning styles and the factors affecting them.
3. To understand different types of motivation.
4. To inculcate leadership abilities and understand the application of different leadership Styles and power centres.
5. To understand organizational culture

**UNIT-I: ORGANIZATIONAL BEHAVIOR**

Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

**UNIT-II: MOTIVATION**

Concept, importance and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

**UNIT-III: GROUP DYNAMICS**

Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

**UNIT-IV: MANAGEMENT OF CHANGE**

Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

**UNIT-V: ORGANIZATIONAL CULTURE**

Conflict and Effectiveness- Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness - Indicators of organizational effectiveness, Achieving organizational effectiveness. Organizational Power and Politics.

**Reference Books:**

1. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi.
2. Luthans Fred – Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi,
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi.

1. M. Prasad  
2. Arun  
3. Arun  
4. P. Arun

## SEMESTER-IV

### COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

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#### **Learning Objectives:**

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

#### **Course Outcomes:**

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

**CO1:** Understand the Accounting treatment of Share Capital and aware of process of book building.

**CO2:** Demonstrate the procedure for issue of bonus shares and buyback of shares.

**CO3:** Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.

**CO4:** Participate in the preparation of consolidated accounts for a corporate group.

**CO5:** Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and

**CO6:** Communicate accounting policy choices with reference to relevant laws and accounting standards.

#### **Unit 1: Accounting for Share Capital**

Kinds of Shares –Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

#### **Unit 2: 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 - Buyback of Shares - (including problems).

#### **Unit 3: Valuation of Goodwill**

Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

#### **Unit 4: Valuation Shares**

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (Simple problems).

#### **Unit 5: Company Final Accounts**

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

### Activities:

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting setup of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects deal with by an Auditor.

### Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M.C.Shukla, TS Grew lands CGupta, S.Chand Publications
3. Corporate Accounting: Haneef & Mukherjee, Tata Mc Graw Hill Publications.
4. Corporate Accounting :RLGupta &Radha Swami, Sultan Chand &sons
5. Corporate Accounting: P.C.Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang, Kalyani Publishers
7. Advanced Accountancy: R.L.Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C.Shukla, T.S.Grewel, S.C. Gupta, S.Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

1. M. Prasad  
2. Anand  
3. Anand  
4. D. Anand

## SEMESTER-IV

### COURSE 9: CORPORATE ACCOUNTING

Practical

Credits: 1

2 hrs/week

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#### Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares –Valuation of shares and Calculation Consideration in MS-Excel

1. M. Praveen  
2. Anup  
3. Anas  
4. I. Anurag

**SEMESTER-IV**  
**COURSE 10: COST AND MANAGEMENT ACCOUNTING**

Theory

Credits: 3

3 hrs/week

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**Learning Objectives:**

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

**Course Outcomes:**

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

**CO1:** Understand various costing methods and management techniques.

**CO2:** Apply Cost and Management accounting methods for both manufacturing and service industry.

**CO3:** Prepare cost sheet, quotations, and tenders to organization for different works.

**CO4:** Analyze cost-volume-profit techniques to determine optimal managerial decisions.

**CO5:** Compare and contrast the financial statements of firms and interpret the results and

**CO6:** Prepare analysis of various special decisions, using relevant management techniques.

**Unit 1: Introduction**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit 2: Material and Labour Cost**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey and Rowan Methods only (including problems)

**Unit 3: 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)

**Unit 4: Financial Statement Analysis and Interpretation**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5: Marginal Costing**

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

### Activities:

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

### Reference Books:

1. S.P.Jain and K.L.Narang–Advanced Cost Accounting, Kalyani Publishers.
2. M.N.Arora–A test book of Cost Accounting, Vikas Publishing House Pvt.Ltd.
3. S.P. Iyengar–Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma–Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N.Maheswari–Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey–Management Accounting, Vikas Publishing House Pvt.Ltd.
7. Sharma & Shashi Gupta–Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy– Management Accounting, TataMcGraw Hill, New Delhi.
9. S.P.Gupta–Management Accounting, S.Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna –Cost Accounting, Seven Hills International Publishers.

1. M. Prasad  
2. Arora  
3. Arora  
4. P. Sharma

## SEMESTER-IV

### COURSE10: COST AND MANAGEMEN TACCOUNTING

Practical

Credits: 1

2 hrs/week

#### Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Go downs for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

1. M. Praveen

2. Anup

3. Anas

4. I. Anuraj

**SEMESTER-IV(Minor)**  
**COURSE 3: MARKETING MANAGEMENT**

**Theory**

**Credits: 4**

**4hrs/week**

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**Course Objectives:**

1. To give an overview of marketing environment.
2. To interpret the link between strategic planning and marketing.
3. To develop a detailed marketing plan.
4. To understand role of intermediaries in marketing activities.
5. To acquire knowledge on various promotional tools in marketing.

**Unit-I: Introduction to Marketing Management**

Definition, Importance and Scope of Marketing; Core Concepts of Marketing; Company Orientations towards Marketing; Marketing Process; Selling Vs Marketing; Elements of Marketing Mix; Marketing environment.

**Unit-II: Segmentation, Targeting and Positioning (STP)**

Basis for Segmentation, STP process, Levels of Segmentation, Patterns of Targeting and positioning strategies. Segmentation, targeting and positioning for competitive advantage.

**Unit-III: Product**

Product – Characteristics – Benefits – classifications – consumer goods – industrial goods – New Product Development process – Product Life Cycle – Branding – Packaging – Labeling – Warranties & Guarantees.

**Unit-IV: Pricing and Distribution**

Pricing – Factors influencing pricing decisions – pricing objectives – pricing policies and procedures – Types of Pricing Strategy Physical Distribution: Importance – Various kinds of marketing channels, criteria of selecting a channel.

**Unit-5: Promotion**

Integrated Marketing Communication (IMC) Process, Elements of Promotional Mix Advertising – Publicity – Public Relations – Personal Selling – Direct selling and Sales promotion.

**Reference Books:**

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy & Nmakumary - Marketing Management-Global Perspective-Indian Context-Mac Millon India Ltd.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing House.

1. M. Praemil  
2. Anup  
3. Anurag  
4. D. Anurag

**SEMESTER-IV(Minor)**  
**COURSE 4: HUMAN RESOURCE MANAGEMENT**

**Theory**

**Credits: 4**

**4 hrs/week**

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**Course Objectives/ Outcomes:**

- CO1: To understand the significance of human resource management and role of executives.
- CO2: To acquire knowledge on procurement and development functions.
- CO3: To understand the sources of recruitment and selection process.
- CO4: To gain knowledge on training and development methods.
- CO5: To understand the concept of Industrial relations and its impact on HRM.

**UNIT-1: INTRODUCTION**

Importance of Human Resource Management – Meaning, Nature and Scope, Functions and Role of HR Manager – Advisory and service function to other department – HRM function planning – objectives and policies, organizing the HRM Department.

**UNIT-II: PROCUREMENT AND DEVELOPMENT FUNCTIONS**

Job Analysis, Job description, job specification, recruitment, selection, placement and induction and socialization.

**UNIT-III: TRAINING**

Significance and Importance of Training, Designing of a Training Program, Methods of Training, Evaluation of Training effectiveness. Executive Development: Concept, Techniques, Employee Training Vs. Executive Development.

**UNIT-IV: JOB EVALUATION**

Essentials of Job Evaluation, Methods of Job Evaluation. Performance Appraisal: Importance, Process of Performance Appraisal and Methods of Performance Appraisal, Compensation: Introduction to Compensation Management, Objectives and components of Compensation.

**UNIT-V: INDUSTRIAL RELATIONS**

Definition of Industrial Relation, Objectives of Industrial Relations, Industrial Disputes Types of Industrial Disputes, grievance Redressal procedure, Collective Bargaining Objectives of Collective bargaining, Process of Collective bargaining, types of Collective bargaining.

**Reference Books:**

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House.
2. Personnel and human Resource management - Text & cases, P Subba Rao, Publication - Himalaya Publishing House.
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management, Ninth Edition, R.Wayne Mondy, Robert M, Noe, Publication Pearson Education.

1. M. P. Prasad  
2. Anand  
3. Anand  
4. D. Anand

**Continuous Internal Assessment (CIA) & Semester End Examinations (SEE)**

Course Structure for I. B. Com, Honours (Computer Applications) in Semester -III &amp; IV

Sl. No.	Course Code	Title of Course	No. Hours/ week	Credits	CIA	SEE	Total
1	COM301	Advanced Accounting	3	3	30	70	100
	COM301P	Advanced Accounting Practical Course	2	1	-	50	50
2	COM302	Income Tax	3	3	30	70	100
	COM302P	Income Tax Practical Course	2	1	-	50	50
3	COM303	Organisation Behaviour	4	4	30	70	100
1	COM401	Corporate Accounting	3	3	30	70	100
	COM401P	Corporate Accounting Practical Course	2	1	-	50	50
2	COM402	Cost & Management Accounting	3	3	30	70	100
	COM402P	Cost & Management Accounting Practical Course	2	1	-	50	50
3	COM403	Marketing Management	4	4	30	70	100
4	COM404	Human Resource Management	4	4	30	70	100

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3. Anand  
4. P. Anand

### 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. Practical Examination is for 50 marks with the time duration of 2 Hours.

#### Practical Examination:

Record writing: 10 Marks

Problem Calculation: 30 Marks

Viva-Voice: 10 Marks

Total Marks: 50 Marks

1. M. Praveen  
2. Anurag  
3. Anurag  
4. D. Anurag

**CSSR & SRRM DEGREE & PG COLLEGE (A)**  
**KAMALAPURAM, YSR DIST**  
(Affiliated to Yogi Vemana University-Vemanapuram, Kadapa)  
(Re-accredited with NAAC "A" Grade with 3.22 CGPA Cycle- II)  
**DEPARTMENT OF COMMERCE**

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**II B.COM- MAJOR (GENERAL/ COMPUTERS APPLICATIONS)**

**III SEMESTER**  
**COURSE -5: ADVANCED ACCOUNTING**  
**MODEL PAPER**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any **FIVE** of the following.

1. Discuss the accounting treatment for donations received by non-profit organizations.
2. What are the key differences between capital and revenue expenditure?
3. Explain the concept of depreciation and methods used to calculate it.
4. What is a Partnership Deed, and what are its essential elements?
5. Describe the process of preparing a Trial Balance and its purpose.
6. Explain how profit-sharing ratios are calculated when a partner retires.
7. What is the difference between Receipts and Payments Account and an Income and Expenditure Account?
8. Discuss the treatment of bad debts and provisions for doubtful debts in accounting.
9. Explain the treatment of interest on drawings and interest on capital in partnership accounts.
10. Describe the accounting treatment for loss of goods due to fire or natural calamity.

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

11. Explain the preparation of an Income and Expenditure Account Balance Sheet for non-profit organizations using the following data:

- (a) Subscriptions received: Rs 150,000 (Rs 20,000 related to the previous year and Rs 10,000 for the next year)
- (b) Donations: Rs 50,000(to be capitalized)
- (c) Expenses: Salaries Rs 80,000, Rent Rs 20, 000, Printing Rs 5,000, and Repairs Rs 15,000.
- (d) Depreciation on equipment: Rs 10,000.

Or

12. Prepare the Receipts and Payments Account and Income and Expenditure Account for a school with the following transactions:

- (a) Opening cash balance: Rs 25,000.
- (b) Subscriptions received during the year: Rs 2, 00,000.
- (c) Tuition fees: Rs 3, 00,000.
- (d) Donations for building fund: Rs 1, 00,000.
- (e) Expenses incurred: Rent Rs 50,000, Teacher salaries Rs 1, 80,000, Library expenses Rs 15,000, and Miscellaneous Rs 10,000.
- (f) Closing cash balance: Rs 50,000.

13. Explain the adjustments required during the conversions of a single entry system to a double entry system

Or

14. Mr. Ramesh operates a small business and maintains his accounts on a single entry basis. The following balances are available:

- (a) Opening: Cash Rs 30,000, Debtors Rs 1, 00,000, Creditors Rs 70,000, Stock Rs 60,000.
- (b) Closing: Cash Rs 20,000, Debtors Rs 1, 50,000, Creditors Rs 90,000, Stock Rs 80,000.
- (c) Withdrawals for personal use during the year: Rs 50,000.
- (d) Additional capital introduced: Rs 20,000.
- (e) Sales (credit): Rs 4, 00,000; Purchases (credit): Rs 2, 50,000.
- (f) Outstanding expenses: Rs 8,000. Prepare a Statement of Profit or Loss for the year ended March 31, 2024.

15. Discuss the accounting treatment for goods repossessed under the hire purchase system and illustrate with journal entries.

Or

16. M/s XYZ Ltd. purchased a vehicle on hire purchase On April 1, 2023. The cash price was Rs 5, 00,000. The terms included a down payment of Rs 1,50,000 and three annual installments of Rs 1,50,000 each, with an interest rate of 8% per annum. Prepare the Interest Calculation and the Journal Entries for M/s XYZ Ltd. for the first installment.

17. Describe the accounting procedure for the admission of a new partner when revaluing assets and liabilities.

Or

18. A, B, and C are partners sharing profits in the ratio of 2:2:1. The balance sheet as of March 31, 2024, is:

- (a) Liabilities: Capital- A Rs 200,000, B Rs 1, 50,000, C Rs 1, 00,000: Creditors Rs 80,000.
- (b) Assets: Cash Rs 30,000, Debtors Rs 70,000, Stock Rs 80,000, Land Rs 2, 50,000. D is admitted as a partner with a 1/4th share for Rs 1, 00,000 as capital and Rs 50,000 as goodwill. Revaluations include:
- (c) Increase in land by Rs 20,000.
- (d) Stock to be reduced by Rs 10,000. Prepare the Revaluation Account, Partners' Capital Accounts, and the Balance Sheet after D's admission.

19. Discuss the steps involved in the dissolution of a partnership and the necessary accounting treatments.

Or

20. X, Y, and Z share profits in a ratio of 5:3:2. On March 31, 2024, their balance sheet shows:

- (a) Liabilities: X Rs 2, 50,000, Y Rs 2, 00,000, Z Rs 1, 50,000: Creditors Rs 50,000.
- (b) Assets: Cash Rs 20,000, Debtors Rs 90,000, Inventory Rs 1, 00,000, Machinery Rs 3, 00,000. On April 1, 2024, Z retires, and adjustments are made:
- (c) Goodwill is valued at Rs 60,000.
- (d) Inventory is undervalued by Rs 10,000.
- (e) Create a provision for doubtful debts at 5% on debtors. Z is paid Rs 1, 00,000 in cash, and the balance is transferred to his loan account. Prepare the Revaluation Account, Capital Accounts, and the Balance Sheet after Z's retirement.

1. M. Praveen  
2. Anurag  
3. Anurag  
4. D. Anurag

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**DEPARTMENT OF COMMERCE**

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**II B.COM- MAJOR (GENERAL/ COMPUTERS APPLICATIONS)**

**III SEMESTER**

**COURSE 6: INCOME TAX**

**MODEL PAPER**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any FIVE of the following.

1. Define Income tax.
2. Explain agricultural Income.
3. Define perquisites. State its features.
4. Explain Provident Funds.
5. Explain the term Annual Value.
6. Define Profession.
7. Explain the different types of capital assets
8. Explain cost of improvement.
9. Define income from other sources.
10. Section 80 CCE.

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

**11.** Mr. Byden an American came to India for the first time on 1st January 2018. He stayed here continuously for 2 Years. He went back to New York on 1-1-2021. Again he came to India on 1-2-2022 on a two years job assignment with a multinational company in India. Determine his residential status for the previous year's 2020-21 and 2021-22.

Or

**12.** What is agricultural Income? How is it treated for Income tax purposes?

**13.** Mr. Venkatesh Sai working in a nationalized bank submit you the following particulars. Computer taxable salary.

- i. Basic pay Rs 25000 p.m.
- ii. D.A. Rs.10,000p.m. (part of salary)
- iii. Bonus 10% salary.
- iv. Arrears of salary Rs.60, 000.
- v. Overtime Remuneration Rs.40, 000.
- vi. Leave encashed Rs.24, 000.
- vii. Rent free staff quarters with furniture costing Rs.60, 000 p.a.
- viii. Leave Travel concession Rs.10, 000.
- ix. Children education allowance Rs. 1600 p.m. for 2 children.
- x. Employee and Employer's contribution to SPF Rs.42,000 each
- xi. Employment tax paid by employee Rs.4, 800.

Or

14. Calculate salary income of Sri Anil from the following details for the assessment year.

- i. Basis Salary Rs. 10,000 per month
- ii. Dearness allowances: 40% of salary.
- iii. Commission on sales Rs. 15,000.
- iv. House Rent Allowances: Rs 30,000 (Rent paid to Rs. 20,000 at Tirupati)
- v. Medical allowances: Rs. 6,000.
- vi. Employer and employee contributions to RPF: 16% of Salary.
- vii. Interest credited in RPF account Rs. 4,800 @ 12%.

15. The following information given by Madhu, to calculate the income from house property.

- Fair Rental value - 1, 20,000.  
 Standard Rental value - 90,000.  
 Actual Rental value of 2/3<sup>rd</sup> - 1, 84,000.  
 Municipal Tax - 1, 20,000.  
 Interest on Loan - 36,000.  
 1/3<sup>rd</sup> portion of the house was self-occupied.  
 Compute income from house property.

Or

16. The following is the profit and loss account of Mr. Anil for the year ending 31st March.

Particulars	Rs.	Particulars	Rs.
To Salaries	1, 65,000	By Gross Profit	2, 50,000
To Office expenses	18,000	By Bad debts recovered	10,000
To Depreciation	14,000	By Dividend	3,000
To Sales Tax	9,000	By Commission	10,000
To Legal expenses	8,000	By Rent of House Property	9,000
To Income tax	7,000	By Brokerage	10,000
To Patents purchased	12,000	By Sundry Receipts	5,000
To Repair	6,000	By share of income from HUF	3,000
To Donation	2,000		
To Provision for bad debts	3,000		
To General expenses	12,000		
To Net profit	44,000		
	-----		-----
	3, 00,000		3, 00,000
	-----		-----

**Additional information:**

- 1) Salaries include Rs. 6000 paid to the workers employed at home.
- 2) Legal expenses include RS.1000 paid to the advocate in connection with personal case.
- 3) General expenses include Rs. 4000 as contribution to staff welfare fund.
- 4) Out of the bad debts recovered only Rs. 4000 were allowed as deduction earlier. Compute his income from business for the assessment year.

17. The following particulars given by Mr. Dilli to calculate the income from other sources.

- 1) Rs. Received as interest from government securities Rs. 2000 spend towards collection charges
- 2) Dividend from an Indian company Rs. 40000
- 3) Dividend from a foreign company Rs.15000
- 4) Family pensions Rs.12000
- 5) Gift received from a friend Rs.80, 000

Or

18. On 23rd December 2021, Anand sold 500 grams of gold, the sale consideration of which was Rs.13, 50,000. He acquired this gold on 20th August, 2000 for Rs.4, 00,000. Fair market value of 500 grams of gold on 1st April, 2021 was Rs.3, 60,000. Find out the amount of capital gain chargeable to tax for the assessment year 2020 to 2023.

19. Write deduction u/s 80 C to 80 U of Income Tax Act 1961.

Or

20. Mr. Anil is a senior citizen you the following income particulars. Compute his taxable income for the assessment year 2020 to 2023.

Pension from government	-3, 30,000
Long term capital gain	- 50,000
Short term capital gain	- 30,000
Interest on fixed deposit	- 10,000
Winning from the lottery (gross)	- 10,000
Deposited in NSC VIII issue	- 15,000
Deposit in pension scheme u/s 80CC	- 30,000

1. M. Praveen  
2. Anand  
3. Anand  
4. D. Anand

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**DEPARTMENT OF COMMERCE**

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**II B.COM- IV SEMESTER**  
**Business Management- Minor**  
**Course- 2: Organisation Behavior**  
**Model Paper**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**  
Answer any FIVE of the following.

1. What is Organization?
2. Attribution.
3. Concept of Motivation
4. Define Managerial Grid.
5. Define Group Dynamics.
6. Define Team.
7. Organizational Change.
8. Organizational Development.
9. Organizational Culture.
10. Define Morale.

**PART B - (5 X 10= 50 Marks)**  
Answer ONE question from each unit.

11. Explain Importance of Organizational Behavior.  
Or
12. Describe Concept and theories of Learning.
13. Explain Leadership Styles.  
Or
14. Briefly explain Importance of Motivation.
15. Explain Advantages of Group Dynamics.  
Or
16. Briefly Explain Analysis of Interpersonal Relationship.
17. Write a note on Importance of Change.  
Or
18. Explain process of organizational development.
19. Write a note on Conflict and effectiveness of Organizational Culture.  
Or
20. Briefly explain organizational power and politics.

1. M. Praveen  
2. Anup  
3. Anasetha  
4. D. Chenni

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**II B.COM- MAJOR (GENERAL/ COMPUTERS APPLICATIONS)**

**IV SEMESTER**

**COURSE -9: CORPORATE ACCOUNTING  
MODEL PAPER**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any FIVE of the following.

1. Issue of shares par and premium.
2. Redemption of debentures
3. Capitalization method.
4. Need for valuation of goodwill.
5. Super profit method.
6. Source for issue of bonus shares
7. Write any three provisions of the companies act 2013 relating to issue of Shares.
8. The director of Praveen Co Ltd., Resolved that 500 equity shares of Rs. 100/- each, Rs. 60/- paid be forfeited for nonpayment of first call of Rs 15 and final call of Rs.25. pass forfeited entry.
9. Calculate the value of goodwill of average profits of 3 years purchases.

Year	1	2	3	4	5
Profit (Rs)	45,000	75,000	15,000	25,000	50,000

10. The value of share in Net Assets Method is Rs. 150 and the value of shares in Yield Method is Rs. 180.

Find out the value of share in dual method

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

11. What is share capital? Explain different types of share Capital  
Or
12. Ganesh Company Ltd., has issued 2, 00,000. Equity Shares of Rs.10/- Each at a discount of 10%. The amount is payable as follows:  
On application Rs.2/-, on allotment Rs.3/-, on first call Rs.2/- and the balance on Second and final call Rs.2/-.  
All the shares were fully subscribed and all the money was duly received except on 200 shares on first and final call. These shares were forfeited and re issued at Rs.8/- per share as fully paid up. Pass necessary journal entries in the books of Ganesh Company Ltd.,
13. Define Debenture and explain its features  
Or
14. A company issued 1,000, 10% Debentures of Rs.100 each. Assuming that all the debentures are taken up and paid up for. Pass Journal entries in the books of the company in each of the following cases
  - (a) Debentures are issued at 5% discount and redeemed at par.
  - (b) Debentures are issued at 10% premium and redeemed at par
  - (c) Debentures are issued at par and redeemed at par
  - (d) Debentures are issued at 5% discount and redeemed at 5% premium

15. What are the factors which influence the value of goodwill?

Or

16. The following is the balance sheet of a Nagesh Co, Ltd. As on 31-03-2018

Liabilities	Rs.	Assets	Rs.
8% Pre. Shares of Rs. 100 each	1, 00,000	Goodwill	20,000
2000, equity shares of Rs. 100 each	2,00,000	Fixed Assets	2,50,000
Reserves	1,80,000	Investments (8% Govt. Bonds)	1,40,000
Provisions for taxation	20,000	Current Assets	2,10,000
8% Debentures	50,000	Preliminary expenses	15,000
Creditors	85,000		
	6,35,000		6,35,000

The average profit of the company after tax is Rs. 62,000. Fixed assets are undervalued by Rs.10, 000. Normal rate of return is ascertained to be 10%. You are required to calculate the value of goodwill of the company at 4 years purchase of super profit.

17. What are the various methods of valuation of shares? Explain.

Or

18. Calculate the value of Equity share from the following information

5000, 6% Preference Shares of Rs.100 each fully paid up	Rs.5, 00,000
30,000, Equity shares of Rs.10 each fully paid up	Rs.3, 00,000
Total Tangle Assets (other than goodwill)	Rs.9, 49,000
Total outside Liabilities	Rs. 95,000
Average net profit after payment of income tax	Rs. 57,000

Expected normal return on capital employed is 7%. Goodwill is to be taken at 5 years of super profits.

19. Prepare Balance Sheet of Spandana Company Ltd., as on 31-03-2024

Debit Balance	Rs.	Credit Balances	Rs.
Calls in arrears	5,300	Share Capital	2,50,000
Furniture	15,090	General Reserve	15,000
Plant & Machinery	68,425	Loan from MD	16,000
Closing Stock	91,500	Outstanding:	
Sundry Debtors	3,800	Wages	5,200
Cash at Bank	1,39,700	Salaries	1,200
Prepaid Insurance	1,680	Rent	600
		Sundry Creditors	4,000
		Profits & Loss A/c (01-04-2023)	12,000
		Net profit	21,495

Or

20. The following is the trial balance of Hari limited as on 31 March 2015 prepare profit and loss statement and balance sheet.

Particulars	Rs.	Rs.
Opening stock		
Purchases		
Wages	55,200	
Sales		1, 85,000
Buildings	86,000	
Sundry creditors		18,000
Carriage	3,770	
Bank O.D.		17,000
Share capital 1000 Shares of Rs.100 each		1, 00,000
Sundry debtors	25,000	
10% debentures	25,000	
Plant and machinery	30,000	
Investments	23,000	
Advertisement	3,000	
Bad debts	1,030	
Interest on debentures	1,250	
Furniture	6,000	
Income from investments		2,300
General expenses	3,775	
Salaries	10,000	
Returns outwards		2,125
Insurance	1,000	
Cash in hand	3,000	
	3,49,425	3,49,425

**Adjustments:**

- Stock on 31st March 2015 Rs 60,000
- Depreciation on Plant and Machinery at 5% and on Furniture at 10%
- Transfer to General Reserve Rs 6,000
- Provide for taxation Rs. 5,800
- Proposed Dividend@15%
- Ignore Corporate Dividend Tax.

1. M. Praveen  
 2. Anurag  
 3. Anurag  
 4. D. Anurag

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**II B.COM- MAJOR (GENERAL/ COMPUTERS APPLICATIONS)**

**IV SEMESTER**

**COURSE -10: COST AND MANAGEMENT ACCOUNTING**

**MODEL PAPER**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any FIVE of the following.

1. Define Cost Accounting. State the objectives of Costing.
2. Idle time Vs Over time
3. Explain the Objectives of Financial Statement Analysis.
4. Break Even Analysis.
5. What are the features of Job Costing?
6. Two Bin Method.
7. From the following data Calculate
  - (a) P/V Ratio
  - (b) BEPSales - Rs. 1, 70,000  
Variable cost - Rs. 90,000  
Fixed Cost - Rs. 24,000
8. The output of worker K is 64 units in a 35 hour week and the time rate per hour is Rs. 5. Ordinary piece rate is Rs. 2 per unit. Calculate the earnings of worker K under the Time rate system and piece rate system
9. From the following data Calculate Prime cost.  
Opening stock-10,000  
Purchases-12,500  
Closing Stock-6,000  
Direct Wages-22,000  
Other direct expenses-5,500.
10. Explain fixed and variable over heads.

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

11. Mr. Gajendranath furnishes the following data relating to the manufacture of a product during the month of March 2018.  
Material Consumed - Rs.17, 000  
Direct Wages - Rs.9, 000  
Machine Hours Worked - Rs.900  
Machine Hour rate- Rs.5  
Administrative Overheads- 15% on works cost  
Selling Overheads - Rs.0.50 per unit  
Units Produced- Rs. 17500  
Units Sold- Rs. 16,000 @ Rs.4 per unit

**You are required to prepare a cost sheet and find**

(a) Cost of Production

(b) Profit per Unit Sold Profit for the period.

Or

12. Explain the differences between Cost accounting and Management accounting.

13. Prepare Stores Ledger from the following data under Weighted Average Method.

2017 Jan 1 Opening Stock- Rs. 1000 Units @ Rs. 30 per unit

4 Purchase 2,400 units @ Rs.32 per unit

7 Issue 2,000 units

10 Purchase 1,200 units@ Rs. 33 per unit

14 Issue 1,000 units

20 Purchase 1,600 units @ Rs.36 per unit

24 Returned from Workshop 40 units

28 Purchase 800 units @ Rs. 35 per unit

30 Issue 750 units

Or

14. Explain the Material Issue Pricing Methods.

15. What is Job Costing? Explain the advantages and Disadvantages of Job Costing?

Or

16. Following particulars related to Job No: 123

Material Consumed Rs.900

**Direct Wages:**

X-10 hours @ Rs. 30 0er hour

Y- 8 hours @ Rs. 40 per hour

Z-5 HOURS @ Rs.50 per hour

**Variable Overheads:**

X- Rs. 6,000 for 6000 labour hours

Y- Rs. 4,000 for 2000 labour hours

Z- Rs. 9,000 for 3000 labour hours

Fixed overheads estimated @ Rs. 48,000 for 8,000 normal working hours.

You are required to calculate the cost of Job No.123 and calculate the price to give the profit of 20% on selling price.

17. Explain the Different Tools and Techniques used in Financial Statement analysis.

Or

18. Following are the balance sheets Chandrika Ltd. as on 31st March 2018 and 2019. You are required to prepare comparative balance sheet.

Liabilities	2018 in Rs.	2019 in Rs.	Assets	2018 in Rs.	2019 in Rs.
Equity share capital	8,00,000	10,00,000	Fixed Assets	13,00,000	16,10,000
Reserves and Surpluses	1,10,000	2,20,000	Current Assets	5,90,000	7,40,000
Secured Loans	5,50,000	4,00,000			
Unsecured Loans	50,000	1,50,000			
Current Liabilities	3,80,000	5,80,000			
	18,90,000	23,50,000		18,90,000	23,50,000

19. The sales turnover and Profit during last two years were as follows.

Year	Sales in Rs.	Profit in Rs.
2015	1,50,000	20,000
2016	1,70,000	25,000

You are required to calculate:

- (a) P/V Ratio
- (b) BEP Sales
- (c) Profit when sales are Rs. 1, 50,000
- (d) Required sales to earn a profit of Rs. 50,000

Or

20. Define Marginal Costing? Explain the advantages of Marginal Costing.

1. M. Prasad
2. Anup
3. Anshu
4. I. Anurag

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**DEPARTMENT OF COMMERCE**

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**II B.COM- IV SEMESTER**

**Business Management- Minor**  
**Course- 3: Marketing Management**  
**Model Paper**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any **FIVE** of the following.

1. Market Vs Marketing.
2. Importance of market segmentation
3. Product classification
4. Advantages of Branding.
5. Price discounts.
6. Significance of pricing.
7. Marketing channels.
8. Advantages of marketing channels
9. Personal selling.
10. Significance of sales promotion.

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

11. What are the bases for segmentation of industrial products market?  
Or
12. Explain the various concepts of marketing.
13. Describe the various stages of product life cycle.  
Or
14. Define product and explain the product mix decisions
15. Explain the pricing process elaborately  
Or
16. What are the various methods of pricing?
17. Explain the importance of marketing channels.  
Or
18. What are the causes of channel conflicts?
19. What are the differences between advertisements and personal selling?  
Or
20. Elucidate the different types of media.

1. M. Praveen!  
2. Anup  
3. Anurag  
4. D. Anurag

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**II B.COM- IV SEMESTER**

**Business Management- Minor**

**Course- 4: Human Resource Management**

**Model Paper**

Time: 3 Hours

Max Marks: 70

**PART A- (5 X 4= 20 Marks)**

Answer any **FIVE** of the following.

1. Importance of Human Resource Management.
2. Placement and Induction
3. Significance of Training
4. Process of performance Appraisal
5. Objective of Industrial Relations.
6. Role of HR Manager
7. Job specification.
8. Meaning of compensation Management.
9. Executive Development
10. Objectives of collective bargaining

**PART B - (5 X 10= 50 Marks)**

Answer **ONE** question from each unit.

11. What is Human Resource Management? Explain its nature and scope.  
Or
12. Explain the functions of Human Resource Management.
13. Meaning of selection and discuss the selection process  
Or
14. What is job analysis explain its objectives
15. Distinguish between employee training and executive development.  
Or
16. Explain the various methods of training.
17. What is job evaluation explain the essential of job evaluation.  
Or
18. Discuss the importance of performance appraisal.
19. Explain the different types of Industrial disputes.  
Or
20. What is collective bargaining explain the process of collective bargaining

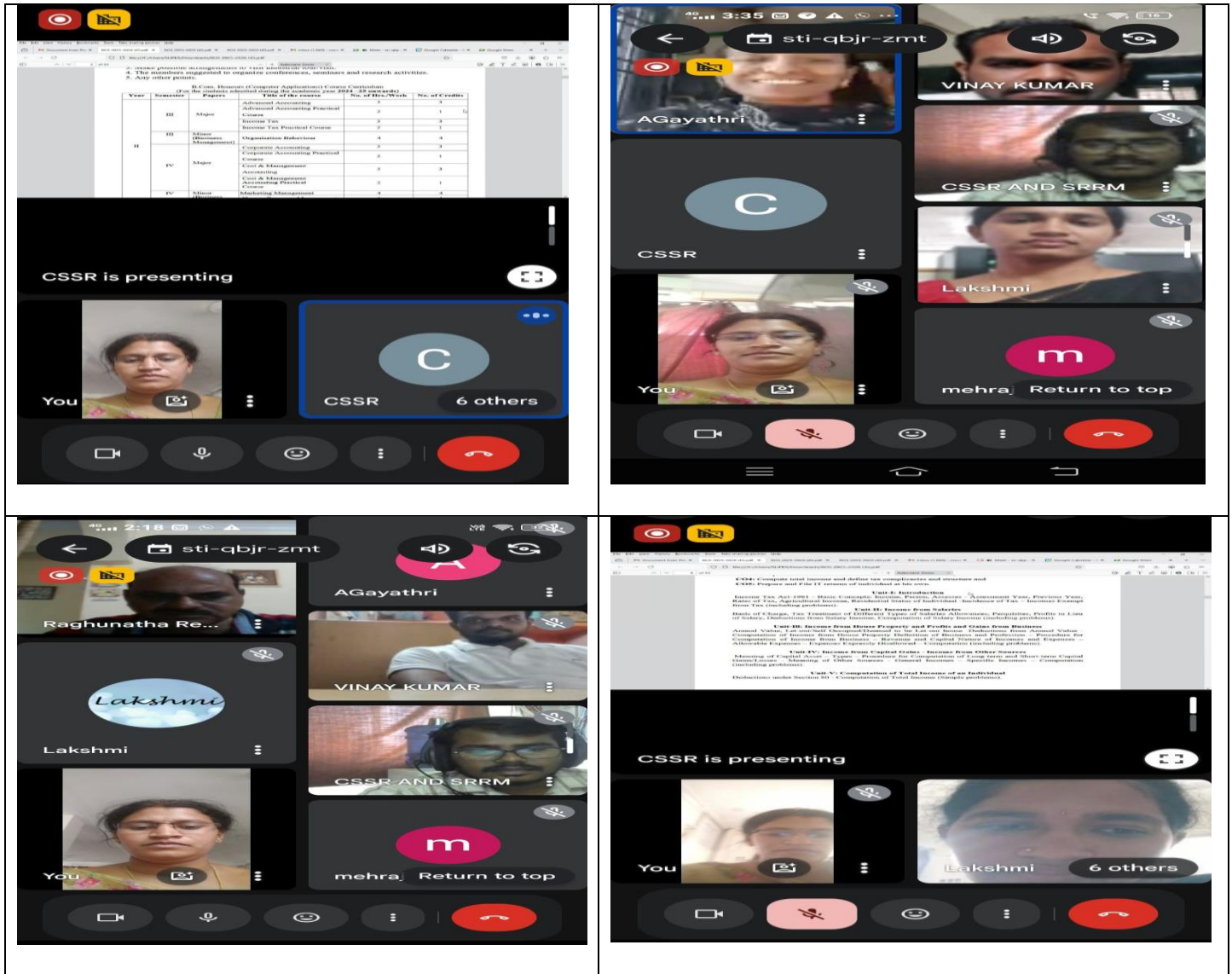
1. M. Praveen  
2. Anurag  
3. Anurag  
4. D. Anurag

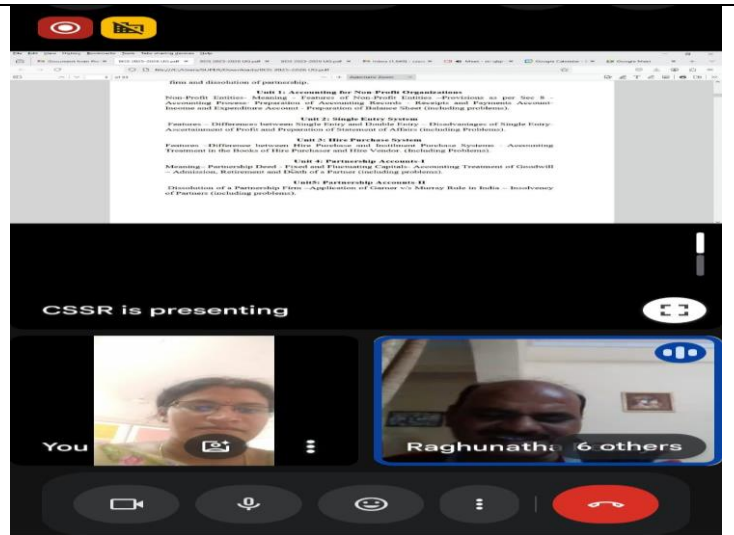
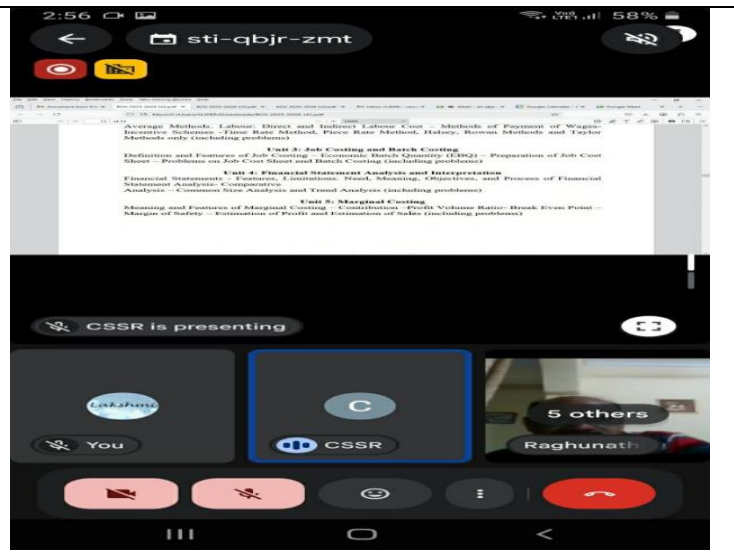
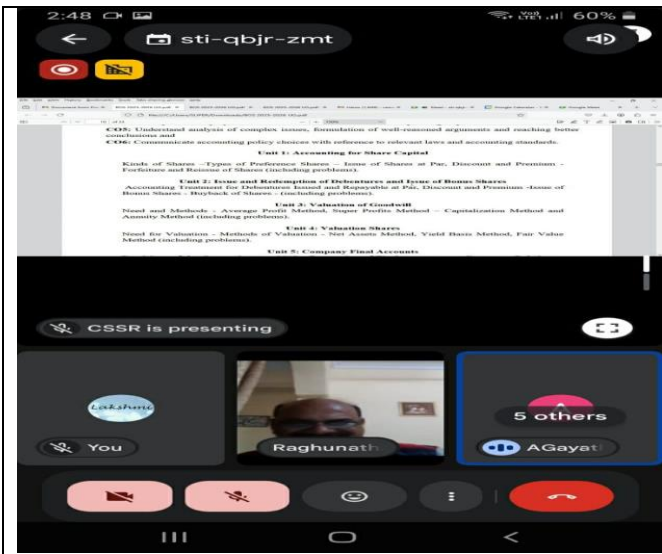
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**Attendance Proof:**

**Photos:**





**Attendance Sheet**

Sl. No.	Category	Name of the Faculty	Designation	Signature
1	In charge of the Department	Smt. M Pravallika	Head of the Department	M. Pravallika
2	Faculty Member	Smt. B. Amaravathi	Lecturer	B. Amaravathi
3	Faculty Member	Mr. S Ashok Kumar	Lecturer	S. Ashok Kumar
4	Faculty Member	Miss. I Lakshmi Devi	Lecturer	I. Lakshmi Devi
5	Faculty Member	Smt.A. Baby	Lecturer	Absent
6	Two experts from outside the Parent University nominated by Academic Council	Dr. T. Vinay Kumar Department of Commerce Sri Venkateswara Degree & PG College, Ananthapuram Ph: 9441406046 Email: skuvinay@gmail.com	Assistant Professor	Virtual Attended
7		Smt. A Gayathri GTRM Government Degree College, Yerraguntla, Nandyala Dist. A.P Ph: 8142550556 Email: agayathrialuvala627@gmail.com	Lecturer	Virtual Attended
8	One Expert Nominated by Vice Chancellor	Prof.S. Raghunatha Reddy Department of Commerce Yogi Vemana University, Kadapa Ph: 8074815127 Email: raghunathasamanu@gmail.com	Professor	Virtual Attended
9	One representative from Industry/ Corporate allied areas nominated by the principal	E. Sreekanth Omegaon Internet Pvt Ltd Ph: +91 8041178182	Industrialist	Virtual Attended
10	Alumni nominated by the principal	S. Azeema Ph:7075450607	Alumni	Virtual Attended

1. M. Pravallika

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