

CSSR & SRRM DEGREE & PG COLLEGE
AUTONOMOUS

Re-Accredited with 'A' Grade by NAAC (Cycle-II)

Permanently Affiliated to Yogi Vemana University- Kadapa

13/521 Reddy Colony, Kamalapuram, YSR District -516289

BOARD OF STUDIES
DEPARTMENT
OF
COMMERCE

2024-2025

SEMESTER - II

Dated:27-12-2024.
BoS Meeting-II

CONTENTS

1. Invitation Letter
2. Agenda & Minutes of Meeting
3. Course Structure
4. Syllabus with Course Outcomes
5. Question Paper Pattern
6. Model Question Paper
7. Assessment of Internal & External Examination
8. Pics & Attendance sheet

ESTD : 1992

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



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

Date: 20/12/2024

To
The Members
Board of Studies
Department of Commerce

Respected Sir/Madam,

Sub: **Board of Studies Meeting** –Regards

CSSR & SPRM Degree & PG College (A), Kamalapuram, Department of Commerce -**Board of Studies-2nd** Meeting is scheduled to be held virtual on 27/12/2024 from 2:15 pm. Hence I request all the members are requested to attend the meeting without fail.

Google Meet link:

<https://meet.google.com/dcs-vepx-dzh>

Copy to:

All Members of BoS

File

M. Preccih.
CHAIRMAN
BOARD OF STUDIES
Department of Commerce
CSSR & SRRM Degree & PG College
Autonomous
Kamalapuram, YSR

DEPARTMENT OF COMMERCE

The Board of studies meeting - II for the Department of Commerce in the academic year 2024-2025 for semester-II was held on 27-12-2024 in virtual mode.

Agenda:

1. To discuss I B.Com. (Computer Application) semester – II syllabus and their corresponding credits for all courses with CBCS framework.
2. To approve the course structure, Continuous Internal Assessment (CIA), Semester End Examination (SEE) Patterns and Practical Examinations.
3. To approve course outcomes, revised syllabus, Blue Print, Model Question Paper, for
 - (i) Financial Accounting (**Major**) in semester-II for I B.Com. Honours (Computer Applications) for the academic year 2024-2025
and
 - (ii) To elect Principles of Management as (Minor Paper) in semester-II for I B.Com. Honours (Computer Applications) for the academic year 2024-2025.
4. To approve other academic activities and research activities of the department.
5. Any discussions with approval of the chair.

Minutes of Meeting:

As per the discussion in meeting-II dated 27/12/2024 as follows:

1. All the members of the Board of studies has decided to do minor modifications in the syllabus for following courses.
 - A. Financial Accounting-Major (COM201)
 - B. Principles of Management- Minor (COM203)
2. The blue print, model question paper has been approved in board of studies.
3. The members suggested to do more workshops/ seminars and research activities.
4. The members advised and discussed to make possible arrangements to visit industrial tours/visits for students and suggested activities.
5. The members of BoS decided to give value added and add-on courses for the students.
6. The changes of syllabus were mentioned below in following papers.

Modifications in Syllabus

Year	Semester	Title of the Paper	Unit	Changed Topic	Reason for changing
I	II	Financial Accounting (COM201)	II	Closing Stock, Outstanding Expenses, Prepaid Expenses, bad debts (Addition)	These topics plays major role in preparing of Final Accounts
			III	Annuity and Depletion Method (Deleted)	The annuity method is not generally accepted for financial reporting purposes under Generally Accepted Accounting Principles (GAAP)
			IV	Normal and Abnormal Losses (Deleted)	The topics are complex to understand for the students
I	II	Principles of Management	I	Meaning -14 Principles of management (Addition) Schools of Management Thought - Management as a Science or Art Contemporary Issues and Challenges in Management of 21st Century (Deleted)	The 14 principles of management, developed by Henri Fayol, are crucial for students to understand as they provide a foundational framework for effective leadership and organizational structure within a company.
			III	Factors determining the degree of Decentralization of authority. (Deleted)	Implementing large-scale educational initiatives or reforms can be more difficult for students.
			IV	Maslow's theory of hierarchical needs, McClelland's theory of needs (Addition)	The topics promotes students' holistic growth and well-being

1. M. P. Praveen
2. A. B. B. B.
3. A. A.
4. I. J.
5. Amalavathi

Course Structure for I. BCom. Honours (Computer Applications) in Semester -II

S. No	Course Code	Title of Paper	No. Hours/ week	Credits	CIA	SEE	Total
1	COM201	Financial Accounting	4	4	30	70	100
	COM201P	Financial Accounting Practical Course	2	1	-	50	50
2	COM203	Principles of Management	4	4	30	70	100

Continuous Internal Assessment:

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:

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 3 Hours.

Practical Examination:

Record writing: 10 Marks
Problem Calculation: 30 Marks
Viva-Voice: 10 Marks

Total Marks: 50 Marks

Semester-II

Major- Financial Accounting

COURSE OUTCOMES:

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

CO1: Identify transactions, events that need to be recorded in the books of accounts and gain the knowledge of accounting process and preparation of final accounts.

CO2: Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

CO3: Know the difference between Joint Ventures and Consignment.

CO4: Critically examine the balance sheets of a sole trader for different accounting periods.

CO5: Design new accounting formulas & principles for business organizations.

Syllabus

Unit-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.

Unit-II: Final Accounts

Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet with simple adjustment (Closing Stock, Outstanding Expenses, Prepaid Expenses, bad debts) using computers.

Unit-III: Depreciation

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written down Value (including Problems).

Unit-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 (including Problems).

Unit-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).

Reference Books:

1. S.P. Jain & K.L. Narang, Accountancy, Kalyani Publishers.
2. Prof. Samanu Raghunatha Reddy, Fundamentals of Commerce, S Publishers.
3. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
4. Arulanandam, Advanced Accountancy, Himalaya Publishers
5. S.N. Maheshwari & V.L. Maheswari, Advanced Accountancy I, Vikas Publishers.

Suggested Activities

Seminar / Assignments/Collecting Financial Records / Problem Solving Sessions & Lab Practice.

1. M. Praveen
2. A. Baby
3. ~~Anu~~
4. I. Luni
5. Anaswathi

SEMESTER-II
COURSE 3: FINANCIAL ACCOUNTING

Practical

Credits: 1

2hrs/week

Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports -Cash Book, Ledger Accounts ,Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company ;Backup, and Restored at a of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange-Preparation of Accounts Using Accounting Software/ Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

1. M. P. Keerthi
2. Anu
3. A. Baby
4. I. Jyoti
5. Amalathi

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DEPARTMENT OF COMMERCE

I B.COM: SEMESTER -II
Course- 3: FINANCIAL ACCOUNTING
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		

1. M. Praveen
 2. A. Babu
 3. Arun

4. I. Shri
 5. Anantha

CSSR & SRRM DEGREE & PG COLLEGE (A)

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DEPARTMENT OF COMMERCE

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

II SEMESTER

COURSE -3: 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. Types of Subsidiary books.
3. Importance of final accounts.
4. Trading account.
5. Depletion method.
6. Causes of depreciation.
7. Account sales.
8. Valuation of unsold stock on consignment.
9. Joint Venture and Partnership.
10. Features of joint venture.

PART B - (5 X 10= 50 Marks)

Answer **ONE** question from each unit.

11. **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.7800
20	Cash paid to Sunitha	Rs. 5,000
28	Received commission from Bharani	Rs.25,000
31	Paid salaries	Rs.15,000

(Or)

12. Enter the following transactions in **Cash Book with Discount 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.	

13. From the following information **prepare trading and profit and loss account.**

Particular	Rs.	Particulars	Rs.
Stock (1.1.2023)	1, 00,000	Purchases	500000
Office expenses	10000	Rent rates and taxes	20,000
Insurance	4000	Depreciation	6000
Discount allowed	25000	Bad debts	18000
Advertisement	5000	Gas water	3000
Factory lighting	5000	General expenses	8000
Stock (31.12.2023)	150000	Telegrams	2000
Wages	100000	Motive power	10000
Carriage	10000	Returns outwards	20000
Export duty	18000	Sales	1225000
Coal and coke	25000	Fuel	25000
Returns inwards	20000	Printing	4000
Stationery	15000	Salaries	50000

(Or)

14 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

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. Mahendra Ltd purchased a machine on 1.01-2020 for R876,000 and paid for R8.4,000 for erection of machine. On 1-4-2021 the company purchased another machine for Rs.50,000. On 30-6-2022, the first machine was sold for Rs.25,000 due to repairs. On 1.7.2022 acquired another machine for Rs.1,00,000. The company follows the calendar year as the financial year. Write off depreciation at 10% per annum. Show the machinery account under Diminishing Balance Method up to 31-12-2023.

17. On 1.1.92 Bharath coal company limited consigned to kalam of Kurnool. 1000 tons of coal the pit cost of the coal of the coal being Rs.100 per ton. The company paid Rs.10000 towards freight and insurance. Kala ram took delivery of the goods consigned on 1.1.92 and immediately accepted a bill drawn on him for Rs.50000 for two months. On 31.3.92 consignee reported that. There was storage of 50 tons of the coal.

1. 800 tones were sold Rs.130 per tone.

2. He paid go down rent Rs.500, insurance Rs.500 and selling expenses Rs.1000

3. He entitled to a commission of 4% on the sales proceeds.

Remaining balances send to draft Show the consignment and kalam account and calculation of closing stock.

(Or)

18. Gupta & Co. Calcutta consigned 100 cases of Toys to Meenakshi & Co. of Madurai. The cost of each case was Rs.300 .The invoice price was fixed at Rs.450 per case. The consignor paid Rs.100 for freight and insurance.

10 cases were damaged in transit. A claim on the railways for the loss was settled for Rs.1800 and the consignors directly received cash from the railways.

The consignee took delivery of the remaining 90 cases and incurred expenses as follows:
Carriage to go down Rs.450 and go down rent Rs.400.They also reported that 80 cases were sold at Rs.500 each. They are entitled to a commission of 8% on sales. The consignee settled their account by sending a cheque for the balance due from them.

19. A & B are partners in joint venture showing profit and loss in 10:9. Each party maintains the complete record in his own books. A supplied goods to the value of Rs.25000 and incurred an expenditure their Rs.500. B supplied goods to the value of Rs.21000 and his expenditure their on Rs.1000 A sold all the goods as Rs.70000 For which he was entitled to receive a commission of 5%. Accounts are settled by a bank draft. **Prepare necessary accounts in books of A.**

(Or)

20. R and S joined together to construct a building for a Rs.400000 .A joint bank account is opened. R paid Rs.80000 and S paid Rs.70000 into bank. Profits and losses were to be shared in the ratio of 1:1. The construction details were:

Wages Rs-75000

Materials Rs.100000

Architect fee paid by R Rs.10000.

The contract was completed and the contract amount received. The closing stock was valued of Rs. 17000 which was taken by S. **Prepare necessary Accounts.**

1. M. P. P. P.

2. A. Babu

3. A. A.

4. Amalraj

5. I. I.

Semester-II
Minor: Principles of Management

Course Outcomes:

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

CO1: To outline the fundamental activities of managers.

CO2: To explain the basic concepts, principles and theories of management.

CO3: To examine the broad functions of management

CO4: To propose initiatives to address the contemporary issues and challenges in the field of management

CO5: To understand various controlling techniques practiced at organisations.

Syllabus

Unit-I: Introduction to Management

Meaning -Definition – Nature, process and significance of management-14 Principles of management –Role of managers – Managerial Skills and Roles –Management as a profession- Administration and Management- Functions of Management.

Unit-II: Planning

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning - Making Effective Plans- Objectives and Management by Objective (MBO) Decision Making: Nature of decision making - Types of decisions – Decision Making Process.

Unit-III: Organizing

Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organisational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization.

Unit-IV: Staffing and Directing

Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing - Manpower planning - Recruitment and Selection. Directing – Nature of directing function - Principles– Motivating people at work – Motivation theories-Maslow's theory of hierarchical needs, McClelland's theory of needs .Communication skills for directing – Barriers of communication.

Unit-V: Controlling

Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioural Implications of Control – Techniques of Managerial control.

Reference Books:

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers.
3. Prof. Samanu Raghunatha Reddy, Principles of Management S Publishers.

Activities

Seminar / Quiz / Assignments/Guest Lecturers.

1. M. P. Praveen
2. A. Babu
3. Anu
4. I. Srin
5. Anasavathu

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DEPARTMENT OF COMMERCE

I B. Com: Semester - II
Business Management - Minor
Course- 1: Principles of Management
Blue Print

Time: 3 Hours
Answer any **Five** questions. Each question carries **4** Marks.

Max Marks: 70
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		

1. M. Praveen
2. A. Baby
3. ~~Arjun~~
4. I. G. G. G.
5. Anand

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DEPARTMENT OF COMMERCE

I B. Com: Semester - II
Business Management- Minor
Course- 1: Principles of Management
Model Paper

Time: 3 Hours

Max Marks: 70

PART A- (5 X 4= 20 Marks)

Answer **any FIVE** of the following.

1. Define Management.
2. Administration
3. Nature of Planning.
4. Types of Decisions.
5. Importance of Principles of Ogranisation.
6. Centralization V/S Decentralization.
7. Components of staffing.
8. Define Motivation Theories.
9. Concepts of controlling.
10. Effective Control System.

PART B - (5 X 10= 50 Marks)

Answer **ALL THE** question from each unit.

11. Explain nature and scope of Management.
Or
12. Describe functions of Management.
13. Explain levels of Planning.
Or
14. Briefly explain decision making process.
15. Describe various types of organization.
Or
16. Describe principles of Delegations
17. Write a note on nature and importance of Staffing.
Or
18. Briefly explain barriers of Communication.
19. Write a note on essentials of Control System.
Or
20. Explain techniques of Managerial control.

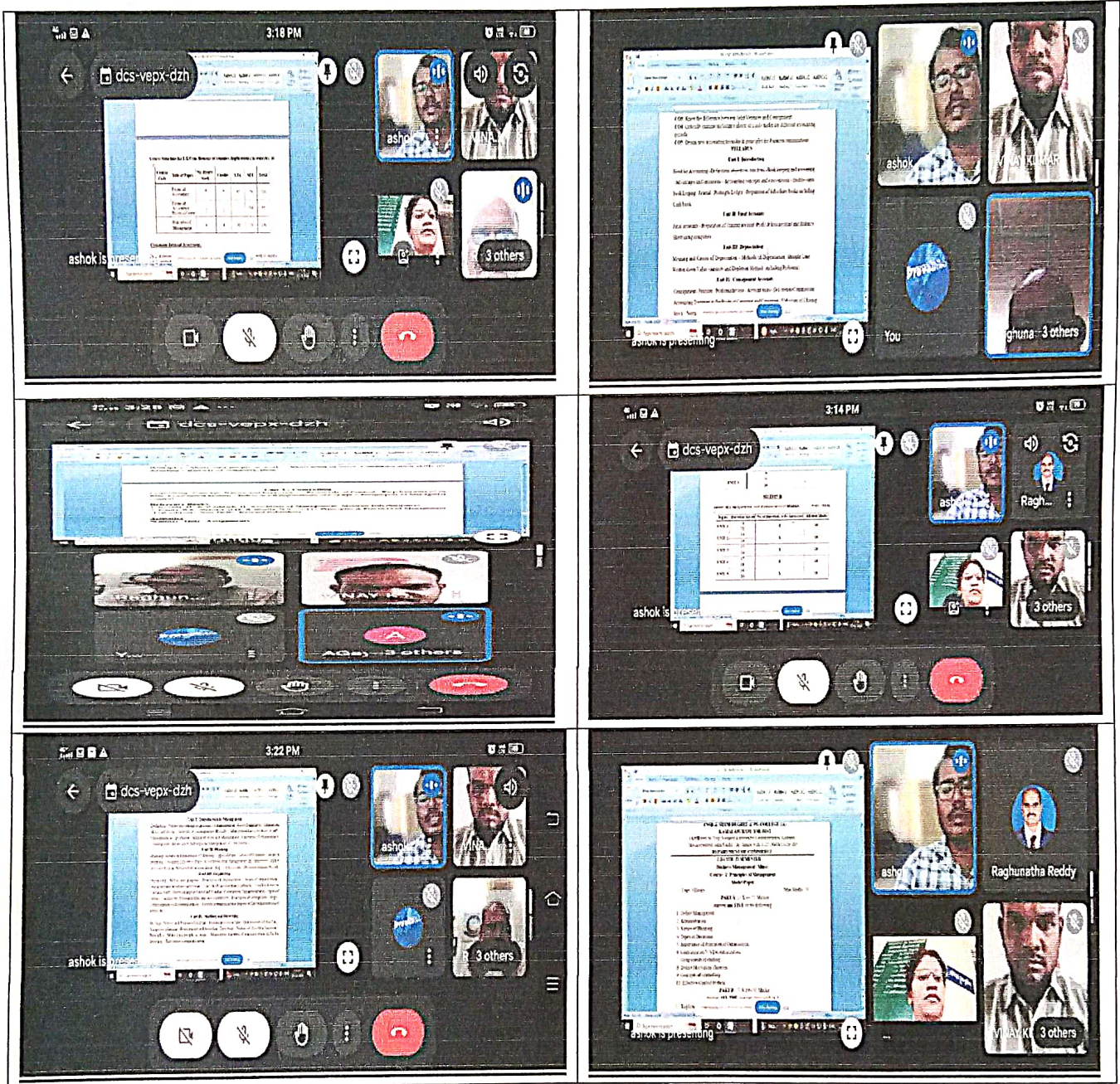
1. M. Praveen
2. A. Baby
3. Anand

4. I. Jami
5. Anil Kumar

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

Board of Studies meeting-II 2024-2025 dated: 27/12/2024

Pics:



Department of Commerce

(2024-2025)

Members Present for the Second Board of Studies

Sl. No.	Name of the Faculty	Designation	Position	Signature
1	Smt. M. Pravallika	Head of the Department	Chairperson	M. Pravallika
2	Smt. B. Amaravathi	Lecturer	Member	Amaravathi
3	Mr. S. Ashok Kumar	Lecturer	Member	Ashok Kumar
4	Miss. I. Lakshmi Devi	Lecturer	Member	I. Lakshmi Devi
5	Smt. A. Baby	Lecturer	Member	A. Baby
6	Dr. T. Vinay Kumar Department of Commerce, Sri Venkateswara Degree & PG College, Ananthapuram Ph: 9441406046 E-Mail: skuvinay@gmail.com	Assistant Professor	Subject Expert S.K University	Virtual Attended
7	Smt. A. Gayathri GTRM Government Degree College, Yerraguntla, Nandyala Dist, A.P Ph: 8142550556 E-Mail: agayathrialuvala627@gmail.com	Lecturer	Subject Expert Rayalaseema University	Virtual Attended
8	Prof. S. Raghunatha Reddy Department of Commerce, Yogi Vemana University, Kadapa Ph: 8074815127 E-Mail: raghunathasamanu@gmail.com	Professor	Subject Expert	Virtual Attended
9	E. Sreekanth Omegaon Internet Pvt. Ltd. Ph:8041178182	Industrialist	Member	Virtual Attended.
10	S. Azeema Ph: 7075450607	Alumni	Member	Azeema