Smt N.P.S. Govt. College for Women(A), CHITTOOR

www.npsgcwctr.edu.in

Email:Chittoor.w.jkc@gmail.com

Accredited by NAAC with 'A' Grade

(ISO 9001:2015 Certified Institution)

Affiliated to Sri Venkateswara University:Tirupati.

DEPARTMENT OF COMMERCE

Board of Studies Chairperson

Dr J.RAMADEVI M.Com.,M.F.M.,M.Phil., Ph.D.

Lecturer in Commerce
Smt NPS Govt College for Women(A),
CHITTOOR-517 002, A.P.

2026-2027

II B.Com HONOURS GENERAL

SEMESTER-III & IV

ACADEMIC YEAR 2026-2027 (W.E.F. 2025 – 2026)

CONTENT

ACADEMIC CELL, NPS DGC Women(A),
CHITTOOR

Proceeding of the Principal, Smt NPS Govt. College for Women(A),Chittoor
Present: Dr. K. Manohar

Rc.No.MGT/BBA/01/Smt NPS GDCW/UG-BoS/2026-2027 dt.08-07-2026

Subject: Smt NPS GDC Women(A), Chittoor-UG Board of Studies(BoS)-Nomination of Members orders issued.

Ref: 1. UGC Guidelines of for Autonomous Colleges-2023.
2. Proc. of the VC No. SVU/C-III(3)/BoS/Smt. NPS Govt. Coll/Chi/2026.

***

Order

The Principal, Smt NPS GDC Women(A) pleased to inform that to conduct Board of Studies Members meeting in the subject of Commerce and Management B.Com (CA & G), BBA and BFSI for the Academic year 2026-2027 to 2027-2028 to the concerned course or till the date of your Retirement/Transfer whichever is earlier. Following the norms of the UGC Regulations, 2023.

A copy of the list of members of the Board of Studies of Commerce is herewith enclosed for your information. Your acceptance is a pleasure to serve in the board and the College expects your valuable advice/suggestions during the above period.

S.No.	Name & Designation	Chairperson/Member	Signature
1.	Dr. J. Rama Devi	Chairperson	
2.	Prof. P. Mohan Redy	University Nominee	
3.	Prof. Raghunadha Reddy	University Nominee	
4.	Dr.K.Nandeeswaraiah	Subject Expert by University	
5.	Dr. V. Maslamani	Subject Expert	
6.	Dr. K. Sankar Reddy	Subject Expert	
7.	Sri A.M.Narendra kumar	Industrialist	
8.	Smt. N. Kasthuramma	Member	
9.	Smt. G. Asha	Member	
10.	Smt. G.Yamuna	Alumni	

The above members are requested to attend the BoS meeting for the second autonomous UG-Batch 2026-2027 and share their valuable, Suggestion on the following functionaries.

a) Prepare the Syllabus for the Subject keeping in view the objectives of the College, intrest of the shakeholders and national recruitment for consideration and approval of the IQAC and Academic Cell.
b) Suggest methodologies for innovative teaching and evaluation techniques.
c) Suggest the panel of names to the academic council for appointment of examiners.
d) Coordinate research, teaching, extension and other activities in the department and the college.
e) Suggest CLO,PLO and subject experts to develop question bank in compliance with blooms Taxamony.
f) The above said members are requested to bestow their services for the successful organization of the events whenever scheduled.

Principal

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Department of Commerce

BOARD OF STUDIES –COMPOSITION
ACADEMIC YEAR 2026-2027

S.NO	Category	Name & Designation	Chairperson/ Member
1	Chairperson	**Dr. J. RAMADEVI** Lecturer in Commerce Smt.N.P.S GDC For women(A) Chitoor.	**Faculty** Mobile: 9177639191 Email: ramadevijogi08@gmail.com
2	Members of the Department	**1. Smt N.Kasthuramma** Lecturer in Commerce **2. Smt.G.Asha** Lecturer in Commerce	**Members** Mobile: 9492067954 Email: kasthuramma05@gmail.com Mobile:8143259387 Email: gopiasha2011@gmail.com
3	One expert from to be nominated by the Vice-Chancellor	**Prof.P.Mohan Reddy** Dept.of Commerce SVU College of CM & CS Tirupathi	**Subject experts by University** Mobile:9849063909 Email:dr.pmohanreddy@gmail.com
4	One Experts in the Subject from outside the college to be nominated by University	**Dr.K.Nandeeswaraiah** Lecturer in Commerce SVCR Govt. Degree College Palamaner	**Subject experts by University** Mobile:9440396477 Emai:knadeeswae@gmail.com
5	Two Experts in the Subject from outside the college to be nominated by Academic council	**1. Dr.V.Maslowmany** Lecturer in Commerce GDC Pakala Tirupathidt. **2. Dr.k.Sanakar Reddy** Lecturer in commerce GDC,Vedurukuppam.	Mobile:9290198731 Email id:vm4606@gmail.com Mobile: 9866415051 Email id :sankar.nali@gmail.com
6	Representative from the Industry/ Corporate Sector	**A.M.Narendra kumar** District Tourism Officer Chittoor.	Mobile: 94401392480 Email: amnarendrakumar@gmail.com
7	One Meritorious Alumnus	**G.Yamuna** Guest faculty in Commerce Smt.N.P.S GDC For women(A) Chittoor	Mobile: 9502377593 Email id:yamunabujji1984@gmail.com

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Department of Commerce

ACADEMIC YEAR 2026-2027

UG B.Com Honours General

Board Of Studies Members
MINUTES OF THE MEETING

The following agenda was placed before the Board for the approval of the revised syllabus of B.Com. (General) Semester III and Semester IV, in accordance with APSCHE and UGC Regulations 2025, for implementation from the Academic Year 2026–2027.

Agenda:

To Discuss

1. Approval for UG Course structure of Commerce
2. Approval for changes in the UG B.Com Honours General III Semester Advanced Accounting, Business Statistics and Banking Theory and Practice and IV Semester Corporate Accounting, Cost and Management Accounting and Business Laws, Model Question paper and Blue print.
3. Panel of question paper setters and examiners.
4. Pedagogy of Teaching- Learning as per UGC Guidelines.
5. Additional inputs to the Curriculum.
6. Internal Assessment component and additional credits for extra-curricular activities.
7. Evaluation and assessment pattern.
8. Introduction of new certificate and diploma courses.
9. Other academic and extra -curriculum activities of the department.
10. Any other proposal with permission of the chair.

Signature of the Chairperson **Signature of the BoS Members**

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Department of Commerce

ACADEMIC YEAR 2026-2027

UG B.Com Honours General

Resolution of the BoS Meeting

MINUTES OF THE MEETING

In the present BoS meeting the following resolutions were made and unanimously approved by the committee. The decisions/changes wherever necessary, taken at college level may be adopted in the consecutive academic years on the date of BoS meeting conducted 22-07-2026**.**

Resolutions of the Meeting:

It is Resolved unanimously

1. The college was conferred with autonomy by the UGC in the month 04-09-2024. Subsequently, the college submitted letters to the parent university (SVU), UGC and to the Govt. of AP for constitution of Statutory Bodies and release of notification by the affiliating university. The Registrar, S.V. University issued notification and directed to implement autonomy from the academic year 2026-2027. The college prepared its own academic schedule after the conferment of autonomy. Accordingly, the college has been implementing autonomy for II year Degree III & IV semester students from the date of issuance of notification on adhoc basis following the academic regulations of the parent university and covered the prescribed syllabus in the first semester by making certain changes. The syllabus, course structure, model question papers and blue print are placed before the committee for ratification.
2. As per the academic schedule for III semester of II year students was started on 03 -07-2026 and the academic instruction has been given to the students as per the syllabus designed by the internal BOS members. It is placed before the committee for constructive suggestions for further improvement keeping in view the local needs/ market demand / industry-needs / employment generation

as per the UGC Regulations 2023.

3. Resolved to ratify the panel of question paper setters nominated for UG II year semester- 3 Examinations.
4. Resolved to follow the pedagogy of teaching / learning strategies as per the UGC guidelines.
5. Resolved to use additional inputs to enrich the curriculum and enlighten the students on academic performance.
6. To include internal assessment components and additional credits for extracurricular activities of the students.
7. To follow the evaluation and assessment pattern strictly adhering the UGC norms and guidelines.
8. To introduce new certificate and diploma courses related to subject and other courses deemed to be useful for the students.
9. To take the valuable suggestions of the BOS on academic and extra-curricular activities to be taken up at department level for strengthening the academic instruction to the students.
10. If any discussion related to academic matters including extracurricular activities may be included as the last resolution.

Signature of the Chairman **Signature of the BoS Members**

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UG B.Com Honours General

COURSE STRUCTURE BY APSCHE

B.A/B.Com/BBA (Honours) with Minor

Semester	Major* (4 Cr)			Minor (4 Cr)			Languages (3 Cr)			Multi Disny' (2 Cr)			Skill Enhancement Courses (2Cr)			OOTC			Env. Edn (2 Cr)			Total		
	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr
Sem 1*	2	8	8				2	8	6	1	2	2	2	4	4							7	22	20
Sem 2	2	8	8	1	4	4	2	8	6				2	4	4							7	24	22
Community Service Project of 180 hours with 4 Credits. Student is eligible for Exit Option-1 with the award of Certificate in respective discipline																								
Sem 3	4	16	16	1	4	4				1	2	2	1	2	2							7	24	24
Sem 4	3	12	12	2	8	8				1	2	2	1	2	2							7	24	24
Short-Term Internship/Apprenticeship/OJT of 180 hours with 4 Credits. Student is eligible for Exit Option-2 with the award of Diploma in respective major with																								
Sem 5	4	16	16	2	8	8													1	2	2	7	26	26
Sem 6	Semester Internship/Apprenticeship/OJT with 12 Credits. Student is eligible for Exit Option-3 with the award of Degree in respetive major with minor																							
																			IKS#					
Sem 7	3	12	12										2*	8	8	1	2	2	1	2	0	6	24	22
Sem 8	3	12	12										2*	8	8	1	2	2	1	2	0	6	24	22
	21		84	6		24	4		12	3	6	6	10	32	28	2	4	4	2	4	0	47		160

20 Additional Credits for 10 month mandatory Internship/OJT/Apprenticeship

C Courses **H** Hours **Cr** Credits **OOTC** Open Online Transdisciplinary

IKS# Indian Knowledge Systems - Audit Course

	ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Model Syllabus for 4-Year UG Honours in B.Com. (General) as Major in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
I	I	1	Financial Accounting I	4	4
		2	Business Organisation and Management	4	4
	II	3	Financial Accounting II	4	4
		4	Business Economics	4	4
II	III	5	Advanced Accounting	4	4
		6	Business Statistics	4	4
		7	Banking Theory & Practice	4	4
	IV	8	Corporate Accounting	4	4
		9	Cost and Management Accounting	4	4
		10	Business Laws	4	4

UG B.Com HONOURS GENERAL
SEMESTER III

Department of Commerce

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II B.Com HONOURS (GENERAL)

Semester III

COURSE STRUCTURE

SL.No.	Course	Name of the Subject	Course Code	Total Marks	Mid Exam	Sem. End Exam	Teaching Hours	Credits
1.	Major	Advanced Accounting	05	100	30	70	4	4
2.	Major	Business Statistics	06	100	30	70	4	4
3.	Major	Banking Theory and Practice	07	100	30	70	4	4

II B.Com HONOURS (GENERAL)

Semester IV

COURSE STRUCTURE

SL.No.	Course	Name of the Subject	Course Code	Total Marks	Mid Exam	Sem. End Exam	Teaching Hours	Credits
1.	Major	Corporate Accounting	08	100	30	70	4	4
2.	Major	Cost and Management Accounting	09	100	30	70	4	4
3.	Major	Business Laws	10	100	30	70	4	4

Signature of the Members **Signature of the BoS Chairman**

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DEPARTMENT OF COMMERCE
UG B.COM HONOURS (GENERAL)
SEMESTER -III

Programme Specific Outcomes (PSO s)

PSO1: Apply accounting, finance, taxation, economics, and management principles in business organizations.

PSO2: Prepare and interpret financial statements for informed business decision-making.

PSO3: Analyze business problems using quantitative techniques and appropriate business tools.

PSO4: Demonstrate entrepreneurial, ethical, communication, and leadership skills required in commerce and industry.

PSO5: Pursue careers in banking, finance, accounting, taxation, auditing, insurance, marketing, entrepreneurship, and higher education.

Programme Outcomes (POs)

PO1: Acquire comprehensive knowledge in accounting, finance, taxation, economics, management, business law, and commerce.

PO2: Apply theoretical and practical knowledge to solve business, financial, and organizational problems.

PO3: Develop analytical, critical thinking, and quantitative skills for business decision-making.

PO4: Demonstrate effective communication, leadership, teamwork, and interpersonal skills.

PO5: Uphold professional ethics, social responsibility, environmental consciousness, and corporate governance.

PO6: Develop entrepreneurial competencies and managerial abilities to establish and manage business enterprises.

PO7: Utilize digital technologies and modern business practices to enhance organizational effectiveness.

PO8: Pursue higher education, professional qualifications, lifelong learning, and career development.

Course Outcomes (COs)

CO1: Demonstrate knowledge of advanced accounting, business statistics, business laws, and business economics.

CO2: Apply accounting principles, statistical techniques, and legal provisions to solve business-related problems.

CO3: Analyze financial and economic data for business planning and decision-making.

CO4: Interpret legal, financial, and business information to support organizational effectiveness.

CO5: Develop analytical thinking, ethical values, communication, and professional skills required in commerce and business.

Signature of the BoS Members

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -III

Course 5: ADVANCED ACCOUNTING

Credits:4 **COURSE CODE: 25BCG301T** **Teaching Hrs/week:4**

Course Objectives

This course is designed to enable students to achieve the following objectives:

- Understand the basic principles and procedures of single entry system of accounting
- Deal with branch accounting
- Identify and analyse banking company accounts.
- Record and prepare final accounts for insurance companies in accordance with IRDA regulations;
- Examine the various accounts of non-profit organizations.

Course Outcomes:

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

CO1: Reconstruct financial statements from incomplete records using logical accounting procedures.
CO2: Prepare branch accounts using cost price, invoice price, and debtor system methods.
CO3: Prepare banking company accounts with schedules as per regulatory norms.
CO4: Prepare revenue accounts and balance sheets for life and general insurance companies.
CO5: Prepare accurate financial statements for non-profit organizations and interpret financial performance and position.

SYLLABUS

Unit-I: Accounting for Incomplete Records
Incomplete Records – Features – Differences between Single Entry and Double Entry – Limitations – Ascertainment of Profit using Statement of Affairs Method (Including Problems)

Unit-II: Accounting for Non-Profit Organisations

Non-Profit Organisations – Features – Provisions of Section 8 of Companies Act 2013- Books Maintained – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet – Special Items: Subscription, Donations, Legacies, Entrance Fees – Capital and Revenue Items – Accounting Principles (including Problems).

UNIT-III: Branch Accounting

Branches – Types of Branches – Dependent Branches – Debtors System – Stock and Debtors System – Branch Accounts at Cost Price and Invoice Price – Independent Branches (including Problems).

Unit-IV: Accounting for Banking Companies

Banking Companies – Legal Framework – Banking Regulation Act, 1949 – Final Accounts of Banking Companies – Profit and Loss Account – Balance Sheet with Schedules (including Problems).

Unit-V: Insurance Company Accounts

Insurance Companies – Life and General Insurance – IRDA Guidelines – Preparation of Revenue Account, Profit & Loss Account and Balance Sheet of Life Insurance Companies (including Problems).

Activities

- Prepare reconstructed final accounts from incomplete records using a given data set.
- Solve problems on dependent and independent branch accounting using ledger accounts and adjustment entries.
- Draft financial statements for a simulated banking company using RBI-prescribed format.
- Analyze the annual reports of real insurance companies and identify accounting components.
- Visit a local NGO and collect data to prepare a sample Receipts & Payments Account and Income & Expenditure Account.

References:

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. (2003). Business organization. Sultan Chand & Sons.
5. Prakash, J. (2011). Business organisation and management (Hindi and English ed.). Kitab Mahal Publishers.

CO–PO–PSO Mapping

Correlation Scale:
3 – Strong | 2 – Moderate | 1 – Low | – – No Direct Correlation

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	1	2	1	1	–	2	3	3	2
CO2	3	3	1	2	1	1	–	2	3	3	3
CO3	3	3	2	3	2	1	–	3	3	3	3
CO4	3	3	2	3	2	1	–	3	3	3	3
CO5	3	3	2	2	1	1	1	2	3	3	3

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 5: ADVANCED ACCOUNTING

Code: 25BCG301T

BLUE PRINT FOR THE MODEL PAPER

SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	**50**	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -III

Course 5: ADVANCED ACCOUNTING

Code: 25BCG301T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Members **Signature of the BoS Chairman**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -III

Course 5: ADVANCED ACCOUNTING

Time: 3 hrs **CODE: 25BCG301T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

Q9
OR
Q10

UNIT II

Q11

OR

Q12

UNIT III

Q13

OR

Q14

UNIT IV

Q15

OR

Q16

UNIT V

Q17

OR

Q18

Signature of the Members **Signature of the Chairman**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 5: ADVANCED ACCOUNTING

Time: 3 hrs CODE: 25BCG301T Max Marks:70

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions 5X4 =20 Marks

1. What is meant by single entry system
2. What is meant of statement of affairs
3. What is section 8 companies
4. What is receipt and payment account
5. Objectives of Branch Accounting
6. Rebate on bills discount
7. Define Banking Regulation Act 1949
8. What is life insurance.
9. IRDA Guidelines
10. General Insurance.

SECTION – B

Answer any one from each Unit of the following Questions (5X10 =50 Marks)

UNIT I

9. Difference between Single entry system and double entry system.

OR

10. The following are the assets and liabilities of Mr. Raju.

Particulars	1-4-24	31.03.25
Cash	8,000	12,000
Debtors	40,000	50,000
Stock	60000	75000
Furniture	20000	18000
Creditors	30000	35000

During the year

- **Additional capital introduced – 20000**
- **Drawings - 15000**

UNIT II

11. Explain the difference between receipts and payments account and income and expenditure account.

OR

12. From the figures given below prepare an income and expenditure A/C for 2020.

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
To Opening Balance		By Salaries	4,800
In hand	200	By rent	500
At Bank	1,600	By Stationery & postal	200
To Subscriptions		By Bicycle purchased	300
2019	500	By National Savings	3,000
2020	8,300	certificate	2,000
2021	600	By Help to need students	
To Sales of Investments	2,000	By Balance	
To Sale of old furniture	300	Inhand 300	2,700
(B.V.Rs.400)		At bank 2,400	
	-----------		-------------
Total	13,500	Total :	13,500

Subscriptions for 2020 still receivable were Rs.700, interest due on savings certificate Rs.100 and rent unpaid but due was Rs.60.

UNIT III

13. Explain the types branch accounts.

OR

14. The following information relates to the Branch of a Business for the year ended 31st 2026.

Opening stock	10,000
Goods sent to branch	50,000
Cash Sales	25,000
Credit sales	30,000
Cash received from debtors	28,000
Branch expenses paid by	
Head office	7,000
Closing stock	1,000

Prepare branch account in the books of head office

UNIT IV

15. Explain the format of Balancesheet of banking company

OR

16. Prepare profit and loss account for the year ended 31st March 2004 of very sound bank Ltd from the following particulars

	Rs.('000)		Rs.('000)

Interest on loads	**250**	**Discounted Rent, Taxes and lighting**	**5**
Interest on savings A/C's	**150**	**Commission, exchange and brokerages**	**15**
Interest on cash credits	**160**	**Auditor's fees and expenses**	**10**
Interest on fixed deposits	**190**	**Director's fee and expenses**	**20**
Interest on overdrafts	**70**		
Payment on employees	**150**		
Discount on bills	**40**		

UNIT V

17. What is life insurance? explain the different types of life insurance

OR

18 The following balances are abstracted form the books of New bharat Life Insurance Co.Ltd as on 31-3-2026

Particulars	Rs.'000	Particulars	Rs.'000
Life Assurance fund(1-4-15)	15,00,000	Claims paid during the year	64,900
Premiums	4,96,000	Annuitties	2,050
Consideration for annulties granted	15,000	Bonus in reduction of premiums	1,600
Interest and dividends	1,00,000	Medical fees	2,400
Fines for revival of policies	750	Surrenders	4,000
Reinsurance premium	20,750	Commission	18,650
Claims outstanding(1-4-15)	4,500	Income Tax on dividends	8,500

Prepare Revenue A/C after making the following adjustments.

	Particulars	Rs.'000
1.	Outstanding balance	
	Claims	14,000
	Premiums	4,600
2.	Further bonus for premium	2,400
3.	Claim under reinsurance	8,000

Signature of the Members **Signature of the Chairman**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 5: BUSINESS STATISTICS

Time: 3 hrs CODE: 25BCG302T Max Marks:70

Course Objectives:

This course is designed to enable students to:

- Understand and be able to collect and present data in the most refined and relevant manner pertaining to the research
- Enable students to understand, different measures of central tendency.
- Establish the relationship between two variables by using measures of relations
- Understanding and application of various methods of constructing and interpreting index numbers.

Course Outcomes (COs)

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

CO1: Understand the basic concepts and significance of statistics, and present data using classification, tabulation, and graphical methods.

CO2: Compute and interpret various measures of central tendency to analyze datasets effectively.

CO3: Analyze data distribution using skewness measures and interpret asymmetry in datasets.

CO4: Evaluate relationships between variables using correlation techniques like Pearson's and Spearman's methods.

CO5: Apply different methods of index numbers and interpret their results for measuring changes in prices and quantities.

SYLLABUS

Unit I: Introduction to Statistics

Definition, Importance, Characteristics, and Limitations of Statistics – Classification and Tabulation of Data – Construction of Frequency Distribution Tables – Diagrammatic and Graphical Representation of Data (Bar Diagrams, Pie Charts, Histogram, Frequency Polygon, Ogive curves) – (Including problems)

Unit II: Measures of Central Tendency

Types of Averages – Characteristics of an Ideal Average – Computation and Application of Mean, Median, Mode – Median-based Averages – Geometric Mean – Harmonic Mean – (Including problems)

Unit III: Measures of Dispersion

Concept and Properties of Dispersion – Absolute vs. Relative Measures – Types: Range, Quartile Deviation (Semi-Interquartile Range), Mean Deviation, Standard Deviation – Coefficient of Variation(Including problems)

Unit IV: Measures of Relation

Correlation: Concept, Need, and Uses – Types of Correlation – Karl Pearson's Correlation Coefficient – Interpretation using Probable Error – Spearman's Rank Correlation – (Including problems)

Unit V : Index Numbers

Meaning - Definition – Advantages and Limitations of index numbers – Methods used to Construction of index numbers – unweighted index numbers (simple aggregative method and simple average of relatives method) – Weighted index numbers (Laspeyre, Paache, Dorbish and Bowley, Fisher's methods) – Time reversal test and factor reversal test (Including problems)

Activities:

- Organize student-led seminars and quizzes on statistical concepts.
- Collect and interpret demographic and economic statistics of local areas (village/town/district).
- Participate in government-led statistical experiments (e.g., crop-cutting surveys).
- Practice statistical functions and data visualization using MS Excel.
- Prepare questionnaires and conduct sample surveys.

References :

1. Reddy, C. R. (1994). *Business statistics*. Deep & Deep Publications.

2. Gupta, S. P. (1992). *Statistical methods*. Sultan Chand & Sons.

3. Kapoor, V. K. (2018.). *Statistics: Problems and solutions*. Sultan Chand & Sons.
4. Elhance, D. N. (2017). *Fundamentals of statistics*. [Sultan Chand & Sons].
5. Vittal, P. R. (2018). *Business statistics*. Margham Publications.

Cos,Pos and PSOs Mapping

Business Statistics – Sample Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO4
CO1	3	2	1	3	1	–	–	2	2	2	2	3	1
CO2	3	3	1	3	1	1	–	2	3	2	3	3	1
CO3	3	3	1	3	1	–	–	2	2	2	3	3	1
CO4	3	3	1	3	2	1	–	2	3	2	3	3	2
CO5	3	3	1	3	2	1	–	3	3	2	3	3	2
CO6	3	3	1	3	3	1	–	3	3	2	3	3	3

PROPOSED SYLLABUS REVISIONS

Existing Topic	Suggested Addition/ Replacement	Rationale
II B.Com G-III Semester **BUSINESS STATISTICS** **Unit IV:** Skewness Meaning and Importance of Skewness – Absolute and Relative Measures – Karl Pearson's, Bowley's, and Kelly's Coefficients of Skewness (Including problems)	**Unit V : Index Numbers** Meaning - Definition – Advantages and Limitations of index numbers – Methods used to Construction of index numbers – unweighted index numbers (simple aggregative method and simple average of relatives method) – Weighted index numbers (Laspeyre, Paache, Dorbish and Bowley, Fisher's methods) – Time reversal test and factor reversal test (Including problems)	* **Contextual Learning:** Bridges abstract mathematical formulas with live economic indicators that directly impact corporate strategy, pricing policies, and investment analysis. * **Comprehensive Skill Set:** Base shifting and deflating are essential day-to-day operations for analyzing historical financial data over multiple years.

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 5: BUSINESS STATISTICS

Code: 25BCG302T

BLUE PRINT FOR THE MODEL PAPER

SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	50	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 5: BUSINESS STATISTICS

Code: 25BCG302T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 6: BUSINESS STATISTICS

Time: 3 hrs CODE: 25BCG302T Max Marks:70

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions 5X4 =20 Marks

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

SECTION – B

Answer any one from each Unit of the following Questions (5X10 =50 Marks)

UNIT I

Q9

OR

Q10

UNIT II

Q11
OR
Q12

UNIT III

Q13
OR
Q14

UNIT IV

Q15
OR
Q16

UNIT V

Q17
OR
Q18

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -III

Course 6: BUSINESS STATISTICS

Time: 3 hrs **CODE: 25BCG302T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1. Definition of Statistics
2. Primary data
3. Standard deviation
4. Range and its co-efficient
5. Explain the uses of correlation
6. Geometric mean
7. Explain any three advantages of index numbers
8. Find the mode from the following data
   8,10,5,8,12,7,8,9,11,7
9. Index numbers
10. Methods of index numbers

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

9. Construct a Pie-chart

Item	Food	Clothing	Education	Recreation	Others
Expenditure(Rs.)	2000	1000	1200	500	300

OR

10. Draw a histogram and polygon curve

Wages	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Workers	7	10	12	15	18	12	9	3

UNIT II

11 From the following data, you calculate A.M. by Step-deviation method.

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No. of students	5	10	25	30	20	10

OR

12 Find median of the following frequency distribution.

classes	50-70	70-90	90-110	110-130	130-150	150-170
Frequency	14	25	36	43	8	2

UNIT III

13 Calculate the mead deviation and the co-efficient with median from the following

Income	40-50	50-60	60-70	70-80	80-90	90-100
No.of workers	5	10	20	25	15	5

OR

14 Find Standard deviation from the following data. Also calculate co-efficient of variance

X	20-30	30-40	40-50	50-60	60-70
Frequency	7	10	20	18	7

UNIT IV

15. Compute Karl Pearson's Co-efficient of correlation from the following data.

X	50	52	53	49	47
Y	32	34	31	28	29

OR

16. The following data provides the ranks of 10 students in two subjects.

Stat	9	6	1	2	3	7	10	5	8	4
Maths	1	5	8	2	6	7	10	4	9	3

Calculate rank correlation.

UNIT V

17 Construct on index numbers under simple aggregative method by taking the base year is 2000

Year	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**
Price(Rs.)	**4**	**5**	**6**	**7**	**8**	**10**	**9**	**10**	**11**

OR

18. Compute Fisher's Ideal Index from the following data and show that it satisfies time reversal test and factor reversal test.

Commodity	**1989**		**1990**	
A	**4**	**40**	**5**	**50**
B	**8**	**64**	**9**	**80**
C	**10**	**70**	**10**	**70**
D	**2**	**10**	**4**	**16**

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 7 : BANKING THEORY AND PRATICE

Credits:4 COURSE CODE:25BCG303T 4hrs/week

Course Objectives

This course is designed to enable students to:

- Understand the fundamental concepts, types, and regulatory framework of commercial and specialized banks.
- Explore innovations in banking systems and evaluate the use of digital and electronic banking services.
- Identify and differentiate various types of banks in India and understand their roles in financial services and development.
- Examine the legal and operational relationships between bankers and customers, including compliance norms and payment systems.
- Understand the roles, responsibilities, and legal protections of collecting and paying bankers, including digital payment systems.

Course Outcomes:

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

CO1: Understand the meaning, functions, and credit creation role of commercial banks along with the role of RBI in the Indian banking system.

CO2: Identify and evaluate different banking systems and recent innovations in e-banking, including RTGS, NEFT, and mobile banking.

CO3: Distinguish among various types of banks including commercial banks, cooperative banks, RRBs, SIDBI, NABARD, EXIM Bank, and SFBs.

CO4: Explain the general and special relationships between a banker and customer and comprehend the significance of KYC and eKYC norms.

CO5: Describe the roles, duties, and statutory protections of collecting and paying bankers, and understand modern payment gateway systems.

SYLLABUS

Unit I: Introduction: Meaning & Definition of Bank – Functions of Banks –Credit Creation with Examples – RBI and its functions.

Unit II: Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking- Payments Banks.

Unit III: Types of Banks: Definition of Commercial banks - Types of Commercial Banks – Public Sector Banks and Private Sector Banks-Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank - Small Finance Banks(SFBs).

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

Unit V: Collecting Banker and Paying Banker: Concepts **-** Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment Gateways.

Activities:

- Simulate how banks create credit through deposits and loans.
- Analyze features of appslike Paytm, PhonePe, or SBI YONO (e.g., UPI, RTGS, NEFT).
- Compare RRBs, SFBs, NABARD based on year, purpose, and functions.
- Examine customer onboarding procedures and legal aspects of KYC.
- Present on platforms like Razorpay and Google Pay—features, security, and use.

References

1. Sundharam, K. P. M., & Varshney, V. L. (2019). *Banking theory: Law & practice*(21st Revised ed.). Sultan Chand & Sons
2. Santhanam, B. (2012). *Banking theory, law and practice*(5th ed.). Margham Publications.
3. Aryasri, A. R. (2014) *Banking and financial systems*. Tata McGraw-Hill Education India. *(Year not identified)*
4. Vijayaraghavan, V. (2019). *Introduction to banking*. Excel Books.

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2	3	1	2	2	2	1	2	2	2
CO2	3	3	3	2	3	2	2	2	1	2	2	3
CO3	3	3	2	3	2	3	2	2	1	2	3	2
CO4	3	3	3	3	3	2	3	3	2	2	2	3
CO5	3	3	3	3	3	2	3	3	2	3	2	3
Consolidated Mapping	**3**	**3**	**3**	**3**	**3**	**2**	**3**	**3**	**2**	**2**	**2**	**3**

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 7 : BANKING THEORY AND PRATICE

Code: 25BCG303T

BLUE PRINT FOR THE MODEL PAPER

SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	**50**	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -III

Course 7 : BANKING THEORY AND PRATICE

Code: 25BCG303T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	**2**	2
UNIT – II	2	2
UNIT – III	**2**	2
UNIT – IV	2	2
UNIT – V	**2**	2
Total No. of Questions	**10**	10

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Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course 7 : BANKING THEORY AND PRATICE

Time: 3 hrs CODE: 25BCG303T Max Marks:70

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions 5X4 =20 Marks

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

SECTION – B

Answer any one from each Unit of the following Questions (5X10 =50 Marks)

UNIT I

Q9
OR
Q10

UNIT II

Q11

OR
Q12

UNIT III

Q13
OR
Q14

UNIT IV

Q15
OR
Q16

UNIT V

Q17
OR
Q18

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Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -III

Course: Banking Theory and Practice

Time: 3 hrs **CODE: 25BCG303T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1. Objectives of Commercial Banks
2. Kinds of Banks
3. E-Banking
4. Explain NEFT
5. Explain NABARD
6. Explain EXIM Bank
7. Types of customers
8. Relationship between banks and customer.
9. Duties of Collecting Banker
10. Payment Gateways.

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

9. What is the significance of the central bank in the financial system.

OR

10. What are the function of commercial banks that central banks do not perform?

UNIT II

11. What is e-banking and how has it changed the banking industry?.

OR

12. What is mobile banking and what are its key features?

UNIT III

13. What is the role of Regional Rural Banks in the financial system?.

OR

14. What is SIDBI and what role does it play in supporting small scale industries?

UNIT IV

15. What are the responsibilities of A banker towards their customers?

OR

16. How do KYC norms help in preventing financial fraud and money laundering?

UNIT –V

17. What are the responsibilities of a collecting banker towards their customers?

OR

18. How can banker ensure that collecting banker and paying banker comply with regulations?

UG B.Com HONOURS GENERAL
SEMESTER-IV

II B.Com Honours (General)

Semester IV

COURSE STRUCTURE

SL.No.	Course	Name of the Subject	Course Code	Total Marks	Mid Exam	Sem. End Exam	Teaching Hours	Credits
1.	Major	Corporate Accounting	**08**	100	30	70	4	4
2.	Major	Cost and Management Accounting	**09**	100	30	70	4	4
3.	Major	Business Laws	**10**	100	30	70	4	4

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -IV

Course 8 : CORPORATE ACCOUNTING

Credits:4 **COURSE CODE: 25BCG401T** **Teaching Hrs/week:4**

Course Objectives (CO):

This course is designed to enable students to:
- Understand the types of share capital and apply correct accounting treatment for issue, forfeiture, and reissue of shares;
- Bring up with the principles and procedures of issue of shares and debentures
- Evaluate goodwill using various valuation methods and apply the same in accounting problems;
- Ascertain the methods of valuation of shares;
- Prepare final accounts of companies as per provisions of the Companies Act, 2013, incorporating relevant adjustments.

Course Outcomes:

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

CO1: Apply accounting treatment for issue, forfeiture, and reissue of various types of shares including those issued at par, discount, and premium.

CO2:Record and analyze transactions related to the issue and redemption of debentures and issue of bonus shares under different conditions.

CO3: Compute the value of goodwill using various methods such as Average Profit, Super Profit, Capitalization, and Annuity Methods.

CO4: Evaluate the value of shares using Net Assets, Yield Basis, and Fair Value methods for decision-making purposes.

CO5:Prepare final accounts of companies as per the Companies Act, 2013 with adjustments to the Profit and Loss Account and Balance Sheet.

SYLLABUS

Unit I: Accounting for Share Capital

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par and Premium - Forfeiture and Re-issue of Shares (including problems).

Unit II: Issue and Redemption of Debentures

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - (including problems).

Unit III: Valuation of Goodwill

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

Unit IV: Valuation of Shares

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

Unit V: Company Final Accounts

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

Activities:

- Solve practical problems on the issue, forfeiture, and reissue of shares using real-time scenarios and accounting formats.
- Prepare a simulated ledger and journal entries for the issue and redemption of debentures at par, discount, and premium.
- Conduct a group activity to study bonus share announcements of listed companies and record corresponding accounting treatments.
- Practice valuation of goodwill using various methods (Average Profit, Super Profit, Capitalization, and Annuity) with guided worksheets.
- Organize a role-play or mock business scenario to perform share valuation using Net Asset, Yield Basis, and Fair Value methods.

References

1. Jain, S. P., & Narang, K. L. (2022). Corporate accounting (Latest ed.). Ludhiana: Kalyani Publishers.
2. Reddy, T. S., & Murthy, A. (2022). Corporate accounting (Revised ed.). Chennai: Margham Publications.
3. Maheshwari, S. N., & Maheshwari, S. K. (2021). Advanced accountancy – Volume II (11th ed.). New Delhi: Vikas Publishing House.
4. Gupta, R. L., &Radhaswamy, M. (2022). Advanced accounting (19th ed.). New Delhi: Sultan Chand & Sons.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced accounts – Volume II (20th ed.). New Delhi: S. Chand Publishing.

CO–PO Mapping

Mapping Scale: 3 – High | 2 – Moderate | 1 – Low | – – No Correlation

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	3	2	2	1	1	2	1	2	2	2
CO2	3	3	3	2	2	1	1	2	1	2	2	2
CO3	3	3	3	2	2	2	1	2	1	2	2	3
CO4	3	3	3	2	2	2	1	3	2	3	3	3
CO5	3	3	3	3	2	2	2	3	2	3	2	3
Consolidated Mapping	3	3	3	2	2	2	1	2	1	2	2	3

PO1–3, PO2–3, PO3–3, PO4–2, PO5–2, PO6–2, PO7–1, PO8–2, PO9–1, PO10–2, PO11–2, PO12–3.

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -IV

Course 8: CORPORATE ACCOUNTING

Code: 25BCG401T

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SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	50	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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SEMESTER -IV

Course 8: CORPORATE ACCOUNTING

Code: 25BCG401T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -IV

Course 8: CORPORATE ACCOUNTING

Time: 3 hrs CODE: 25BCG401T Max Marks:70

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions 5X4 =20 Marks

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

SECTION – B

Answer any one from each Unit of the following Questions (5X10 =50 Marks)

UNIT I

Q9
OR
Q10

UNIT II

Q11
OR

Q12

UNIT III

Q13

OR

Q14

UNIT IV

Q15

OR

Q16

UNIT V

Q17

OR

Q18

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -IV

Course 8: CORPORATE ACCOUNTING

Time: 3 hrs | **CODE: 25BCG401T** | **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1. Define Equity Shares.
2. Explain the Forfeited of shares
3. What is meant by Debenture.
4. Difference between Debenture and share.
5. Define Goodwill
6. Explain the methods of valuation of goodwill
7. Need for valuation of shares.
8. Explain the Net Asset Method.
9. What are the Tangible and intangible assets.
10. Define Company Act.2013

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

11. ABC Ltd. Issued 10,000 equity shares of Rs.10 each at a premium of Rs.2 per share. The amount was payable as follows:

- **On Application – Rs.3 Per share**
- **On Allotment – Rs.5 per share (including premium Rs.2)**
- **On first and final call Rs.4 per share**

All The shares were fully subscribe all money was received. Prepare the Journal entries in the Books of ABC Ltd.

OR

12. XYZ Ltd. Issued Rs.5,000 Equity shares of Rs.10 each payable as

Rs.3 on Application
Rs.2 on Allotment
Rs.5 on First and final call

A shareholder holding 500 shares failed to pay the final call money. The shares were forfeited later these shares were re-issued at Rs.9 per share as fully paid. Pass the necessary journal entries.

UNIT II

13. Pavithra Ltd Company issued a prospectus to invite the public to subscribe 20,000, 10%. Debentures of Rs.100 each the payments made as follows :

On application Rs.30, on Allotment – Rs.40; On first and Final Call Rs.30.

The Company received applications for all debentures. All the money duly received pass journal entries in the books of the company.

OR

14. Pass journal entries in the books of the company of the following conditions.

a) **A Debenture issued at par and repayable at par**
b) **A Debenture issued at discount of 10% and repayable at par**
c) **A Debenture issued at premium of 10% and repayable at par**
d) **A Debenture issued at par and repayable at premium of 10%**
e) **A Debenture issued at discount of 10% and repayable at premium of 10% one debenture value of Rs.1,000.**

UNIT III

15. Calculate the amount of goodwill on the basis of three years purchase of the last five years average profits. The profit for the last five years are

Year	I	II	III	IV	V
Profit (Rs.)	4,800	7,200	10,000	3,000	5,000

OR

16. A firm earned net profits during the last three years as follows :

Year	I	II	III
Profits(Rs.)	36,000	40,000	44,000

The capital investment of the firm is Rs.1,00,000. A firm return on the capital, having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profit.

UNIT IV

17. From The following information calculate the value of each equity share by Net Asset Method.

Equity share Capital Rs.2,00,000(20,000 shares of Rs.10 each)
General Reserve Rs.20,000
Land and Buildings Rs.1,50,000
Plant Rs.80,000
Stock Rs.50,000
Debtors Rs.40,000
Cash Rs.20,000
Creditors Rs.60,000
Market value(Land & Building Rs.1,80,000, Plant Rs.90,000, Stock Rs.55,000)

OR

18. From the following information calculate the fair value of an equity share

Equity share capital Rs.2,00,000 divided into Rs. 20,000 shares of Rs.10 each
General Reserve Rs.40,000
Profit& Loss A/c Rs.20,000
Land & Building Rs.2,00,000
Plant & Machinery Rs.1,00,000
Stock Rs.50,000
Debtors Rs.50,000
Cash Rs.10,000
Creditors Rs.60,000
Normal Rate of return Rs.10%
Average maintainable profit Rs.40,000

UNIT V

19. Explain about scheduled – III Part – I Format of Balancesheet.

OR

20. From the following trail balance prepare the profit and loss for year ended 31-03-2026.

Particulars	Amount (Rs.)
Sales	5,00,000
Purcahses	3,00,000
Salaries	40,000
Rent	20,000
Office expenses	10,000
Depreciation	15,000
Interest paid	5,000
Other income	8,000

Additional information :

Outstanding salaries Rs.5,000
Depreciation Rs.1,000
Interest Paid Rs.200

Signature of the Members **Signature of the Chairman**

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DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs	CODE: 25BCG402T	Max Marks:70

Course Objectives:

This course is designed to enable students to :

- Introduce the principles, objectives, and methods of Cost Accounting and preparation of cost sheets.
- Impart knowledge on material cost control techniques and pricing methods of material issues.
- Familiarize students with labour cost computation and overhead allocation techniques.
- Develop analytical skills for interpreting financial statements using various analytical tools.
- Enable students to compute and interpret financial ratios for assessing business performance.

Course Outcomes:

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

CO1: Understand and differentiate Cost, Financial, and Management Accounting concepts, And prepare a cost sheet using appropriate classifications.

CO2: Apply inventory control techniques and material pricing methods to manage and Account for material costs.

CO3: Compute labour costs using various incentive wage plans and distinguish between direct and indirect labour.

CO4: Analyze and interpret financial statements using comparative, common-size, and trend analysis techniques.

CO5: Evaluate business performance through various financial ratios including liquidity, solvency, profitability, and activity ratios.

SYLLABUS

UNIT - I: INTRODUCTION

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Management Accounting: Features –Objectives-functions-Management Accountant's role–Difference between Cost

Accounting, Financial Accounting and Management Accounting– Cost concepts – Cost Classification -Preparation of Cost Sheet. (Including problems)

UNIT-II: MATERIAL

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO -LIFO with Base Stock and Simple and Weighted Average methods. (including problems)

UNIT-III: LABOUR

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. (including problems)

UNIT-IV: FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION

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

UNIT -V: RATIO ANALYSIS

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Liquidity Ratios- Solvency Ratios- Profitability Ratios- Activity Ratios (including problems)

Activities:

- Listing of industries located in your area and methods of costing adopted by them
- Collectionoffinancialstatementsofanytwoorganizationfortwoyearsandpreparea 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.N.Maheswari–Principles of Management Accounting, Sultan Chand &Sons.
4. Sharma &Shashi Gupta–Management Accounting, Kalyani Publishers.
5. S.P.Gupta–Management Accounting, S. Chand Publishing, NewDelhi.

CO–PO–PSO Mapping

3 = Strong Correlation | 2 = Moderate Correlation | 1 = Low Correlation | – = No Direct Correlation

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	1	2	2	1	1	2	3	3	3
CO2	3	3	1	2	2	1	1	2	3	3	3
CO3	3	3	1	2	1	2	1	2	3	3	2
CO4	3	3	2	2	2	1	1	2	3	3	3
CO5	3	3	2	2	2	1	1	3	3	3	3

Mapping Rationale

- CO1 → PSO1, PSO2, PSO3: Students develop foundational knowledge of cost, financial and management accounting and apply it in preparing cost sheets.
- CO2 → PSO1, PSO2, PSO3: Inventory control and material pricing techniques develop practical costing and analytical competencies.
- CO3 → PSO1, PSO2: Wage computation and incentive plans strengthen students' ability to analyze labour costs.
- CO4 → PSO1, PSO2, PSO3: Comparative, common-size and trend analysis develop financial analysis and interpretation skills.
- CO5 → PSO1, PSO2, PSO3: Ratio analysis enables students to evaluate liquidity,

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Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

CODE: 25BCG402T

BLUE PRINT FOR THE MODEL PAPER

SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	**50**	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

CODE: 25BCG402T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	**2**	2
UNIT – II	2	2
UNIT – III	**2**	2
UNIT – IV	2	2
UNIT – V	**2**	2
Total No. of Questions	**10**	10

Signature of the Members **Signature of the BoS Chairman**

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UG B.COM HONOURS (GENERAL)

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SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs **CODE: 25BCG402T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

Q9
OR
Q10

UNIT II

Q11
OR
Q12

UNIT III

Q13

OR

Q14

UNIT IV

Q15

OR

Q16

UNIT V

Q17

OR

Q18

Signature of the Members **Signature of the Chairman**

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SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs **CODE: 25BCG402T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1. Define Cost Accounting
2. Difference between cost accounting and Financial Accounting.
3. What is VED Analysis
4. Direct Cost.
5. Indirect Labour Cost.
6. What is overhead absorption?
7. Trend Analysis
8. Objectives of Financial Statements.
9. What is Ratio Analysis
10. Liquidity Ratio.

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

11. Define Cost Accounting? Explain Objectives and Functions of Cost Accounting?

OR

12. Following information has been obtained from the records of Left Centre Corporation for the period from January 1st to June 30th 2016.

	2016 On January 1st Rs.	2016 On June 30 Rs.
Cost of Raw Materials	30,000	25,000

Cost of Work-in-progress	**12,000**	**15,000**
Cost of Stock of finished goods	**60,000**	**55,000**

Transactions during six months are

Purchases of raw materials	**4,50,000**	**Administration overheads**	**30,000**
Wages paid	**2,30,000**	**Selling and distribution Overheads**	**20,000**
Factory overheads	**92,000**	**Sales**	**9,00,000**

Prepare statement of Cost and Profit showing various divisions of cost.

UNIT II

13. List out the broad objectives of material control. Explain the important requirements to attain these objectives.

OR

14. Calculate the material turnover ratio for the 2018 from the following information and determine which of the two materials is most fast moving

	Materials X Rs.	**Material Y Rs.**
Materials in hand on 1-1-2018	**25,000**	**87,500**
Material in hand on 31-12-2018	**15,000**	**62,500**
Material purchased during the year	**1,90,000**	**1,25,000**

UNIT III

15. What is Labour Turnover? What are the costs associated with it? How would you treat these costs in cost accounting

OR

16. Calculate the earnings of workers A and B under Straight Piece rate system and Taylor's differential Piece-rate system from the following particulars.

Normal rate per hour =Rs.1.80; Standard time per unit = 20 seconds; Differentials to be workers A produces 1,300 units per day and worker B produces 1,500 units per day

UNIT IV

17. Explain Meaning, Objectives and Process of Financial Statement Analysis.

OR

18. A product passes through three distinct processes to completion these processes are numbered respectively 1,2 and 3. During the week ended 15th January 2017, 500 units are produced. Following information is obtained

	Process 1 Rs.	**Process 2 Rs.**	**process 3 Rs.**
Direct Materials	**3,500**	**1,600**	**1,500**

Direct Labour	**2,500**	**2,000**	**2,500**

The overhead expenses for the period were Rs.1,400 apportioned to the processes on the basis of wages. No work-i-progress or process stocks existed at the beginning or at the end of the week. Prepare process Accounts

UNIT V

19. What is Ratio Analysis? Explain types of Ratios.

OR

20. From the following particulars Calculate

1) Contribution

2) P/V Ratio

3) Break even point in units and in Rupees.

4) What will be the selling price per unit it the break even point is brought dow to 25,000 units?

5) How many units are to be sold to ear a net income of 20% on sales.

Fixed Expenses Rs.1,50,000; Variable cost per unit Rs.10, Selling Price per unit Rs.15.

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UG B.COM HONOURS (GENERAL)

Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -IV

Course 10: BUSINESS LAWS

Credits:4 **COURSE CODE:25BCG403T** **Teaching Hrs/week:4**

Course Objectives:

This course is designed to enable students to :

- Understand the foundational principles of contracts under the Indian Contract Act, 1872.
- Analyse the legal elements that make a contract valid, enforceable, and binding.
- Understand the legal capacity of parties and the rules governing contingent contracts and contract discharge.
- Examine the relevance of contemporary laws like the Sale of Goods Act, Consumer Protection Act, and IT Act in modern business practices.
- Identify types of cyber-crimes and explain the scope, objectives, and legal provisions of the IT Act 2000.

Course Outcomes:

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

CO1: Understand the fundamentals of the Indian Contract Act, 1872, and identify the essentials of valid, void, and voidable contracts with reference to case laws.

CO2: Analyze the legal framework of offer, acceptance, and consideration and apply the rules through relevant legal precedents.

CO3: Evaluate the contractual capacity of parties, contingent contracts, discharge modes, and remedies for breach of contract using legal reasoning.

CO4: Interpret key provisions of the Sale of Goods Act, 1930, and Consumer Protection Act, 2019, including rights of buyers and consumer grievance redressal.

CO5: Identify the types of cyber-crimes and understand the scope, objectives, and legal remedies under the Information Technology Act, 2000.

SYLLABUS

Unit I: Law of Contract:

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

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

Unit III: Capacity of the Parties and Contingent Contract:
RulesRegardingMinorsContracts-RulesRelatingtoContingentContracts –Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract- Case Laws.

Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:
Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer – Person, Goods, Service - Consumer rights Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

Unit V: INFORMATION TECHNOLOGY Act 2000
Cyber-crimes- Types of cyber-crimes-Need for Cyber Law – scope and objectives of IT Act 2000-Digital Signatures- Safety Mechanisms to Prevent Cyber Crimes- Legal Measures- How to Report Cyber Crimes.

Activities:
- Role Play: Enact simple business contracts covering all essential elements; classify them as valid, void, or voidable.
- Case Analysis: Analyze and present legal validity of offer and acceptance in given case studies.
- Debate: Conduct a debate on whether minors should be allowed to enter into certain types of contracts.
- Complaint Simulation: Draft and present a mock consumer complaint under the Consumer Protection Act.
- Poster/Presentation: Create posters or slides on cybercrime types, safety measures, and reporting procedures.

References:

1. J.Jaysankar, Business Laws, Margham Publication. Chennai.
2. N.D Kapoor, Business Laws, S Chand Publications.
3. BalachandramV, Business law,Tata Mc Graw Hill.
4. Tulsian, Business Law,Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications

CO–PO Mapping – Business Laws

Mapping Scale: 3 – High | 2 – Moderate | 1 – Low | – – No Correlation

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2	2	1	2	2	3	2	2	1	2
CO2	3	3	3	2	1	2	2	3	2	2	1	2
CO3	3	3	3	3	1	2	2	3	2	2	1	3
CO4	3	3	3	2	1	3	3	3	2	2	1	2
CO5	2	3	3	3	3	3	2	2	2	2	2	3
Consolidated Mapping	**3**	**3**	**3**	**3**	**1**	**2**	**2**	**3**	**2**	**2**	**1**	**2**

PROPOSED SYLLABUS REVISIONS

Existing Topic	Suggested Addition/ Replacement	Rationale
II B.Com G-IV Semester Business Laws: **Unit IV:** Sale of Goods Act1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.	**Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:** Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer – Person, Goods, Service - Consumer rights Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.	To strengthen students' understanding of **consumer rights and responsibilities** and make the unit more relevant to contemporary consumer transactions and grievance redressal.
Unit V: IT Act 2000 Cyber-crimes- Types of cyber-crimes-Need for Cyber Law – scope and objectives of IT Act 2000-Digital Signatures- Safety Mechanisms to Prevent Cyber Crimes- Legal Measures- How to Report Cyber Crimes.	**Unit V: INFORMATION TECHNOLOGY Act 2000** Cyber-crimes- Types of cyber-crimes-Need for Cyber Law – scope and objectives of IT Act 2000-Digital Signatures- Safety Mechanisms to Prevent Cyber Crimes- Legal Measures- How to Report Cyber Crimes	To update the unit with emerging issues relating to **cyber security, data protection, digital transactions and online safety**, thereby improving the practical relevance of the syllabus.

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Academic Year 2026-2027 ***(W.E.F. 2025 – 2026)***

SEMESTER -IV

Course 10: BUSINESS LAWS

CODE: 25BCG403T

BLUE PRINT FOR THE MODEL PAPER

SL.No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1.	**Section - A (Short Questions)**	**10**	5	50	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**150**	**Total Marks**		**70**

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SEMESTER -IV

Course 10: BUSINESS LAWS

CODE: 25BCG403T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	**2**	2
UNIT – II	2	2
UNIT – III	**2**	2
UNIT – IV	2	2
UNIT – V	**2**	2
Total No. of Questions	**10**	10

Signature of the Members **Signature of the BoS Chairman**

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Academic Year 2026-2027 *(W.E.F. 2025 – 2026)*

SEMESTER -IV

Course 10: BUSINES LAWS

Time: 3 hrs **CODE: 25BCG403T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1.
2.
3.
4.
5.
6.
7.
8.

SECTION – B

Answer any one from each Unit of the following Questions (5X10 =50 Marks)

UNIT I

Q9
OR
Q10

UNIT II

Q11
OR
Q12

UNIT III

Q13

OR
Q14

UNIT IV

Q15
OR
Q16

UNIT V

Q17
OR
Q18

Signature of the Members **Signature of the Chairman**

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SEMESTER -IV

Course 10: BUSINES LAWS

Time: 3 hrs **CODE: 25BCG403T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

Answer any Five of the following Questions **5X4 =20 Marks**

1. What Law of contract.
2. Indian Contract Act,1872.
3. Definition of Valid Offer
4. Acceptance and Consideration
5. Contingent Contracts.
6. Capacity of the parties
7. Goods Act 1930
8. Consumer Protection Act 2019
9. Cyber Crimes.
10. Digital Signatures.

SECTION – B

Answer any one from each Unit of the following Questions **(5X10 =50 Marks)**

UNIT I

11. Explain Meaning and Essential Elements of Valid Contract.

OR

12. Write the differences between Void and Voidable contracts.

UNIT II

13. Define Valid Offer? Explain acceptance and consideration valid offer.

OR

14. Explain Essential Elements of a Valid offer.

UNIT III

15. Define Contingent contract? Explain Rules Regarding Minors Contracts.

OR

16. Explain Rules Relating to Remedies to Breach of Contract

UNIT IV

17. Define contract of sale? Explain implied conditions and Warranties.

OR

18. Define Consumer? Explain consumer rights Disputes.

UNIT V

19. Discuss scope and objectives of Cyber Crimes.

OR

20. Explain Information Technology Act 2000.

Signature of the Members **Signature of the Chairman**

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DEPARTMENT OF COMMERCE

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2	Dr.N.A.Althaf Lecturer in Commerce	M.Com.,Ph.D	SKP GDC(A) Guntakal Contact : 9533504662
3.	Dr.G.Ranganath Asst.Professor of Commerce	M.Com.,Ph.D	GDC Arts College (A) Anantapur Contact:988738060
4.	Dr.U.Prabhakar Reddy Asst. Professor of Commerce	M.Com.,Ph.D	GDC Arts College (A) Anantapur Contact:9966574101
5	Dr.V.Buccaiah Lecturer in Commerce	M.Com.,Ph.D	GDC, Kurnool Contact:9441509276
6	Dr. G. Gangaiah Lecturer in Commerce	M.Com.,Ph.D	GDC, Puttur Contanct:9290293399

Signature of the BOS Chairman **Signature of the BOS Members**

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DEPARTMENT OF COMMERCE

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LIST OF EVALUATORS

S.No.	Name of the Examiner with Designation	Qualification	Address
1	Dr.C.Panduranaga Rao Asst.Professor of Commerce	M.Com.,Ph.D	GDC,Kakinada Contact : 9441069978
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Signature of the BOS Chairman **Signature of the BOS Members**

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UG B.COM HONOURS (GENERAL)

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Signature of the Members **Signature of the BOS Chairman**

Smt N.P.S. Govt College for Women(A), Chittoor.

Accredited by NAAC with 'A' Grade,

(ISO 9001:2015 Certified Institution)

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Affiliated to Sri Venkateswara University: Tirupati

DEPARTMENT OF COMMERCE

UG B.COM HONOURS (GENERAL)

EVALUATION / ASSESSMENT PATTERN

EVALUATION SCHEME

Standard Operating Procedure for Continuous Internal Assessment (Internal Marks – 30). The Internal marks in all the courses/subjects will be awarded based on continuous internal assessment made during the semester concerned. For each Courses/subject 30 marks are allotted for internal assessment and 70 marks are allotted for the End Semester Examination.

Continuous Internal Evaluation (CIA):

It has been decided to introduce Continuous Internal assessment marks for a total of 60 marks, which are to be distributed as follows:

S.No.	Component			Distribution of Marks
1	CIE I(off line Exam after completion of 50% of syllabus)			20
2	CIE II(off line Exam)			20
3	ATTENDANCE	Above95%	5	5
		91%to 95%	4	
		86%to 90%	3	
		81%to 85%	2	
		75%to 80%	1	
		Below 75%	0	
Pedagogical Strategies				
4	Assignment			5
5	Participation or Paper Presentation by Student Seminars/Workshops/Group Discussions/Quiz/Student Study Project/Field Visit/Survey			5

The total 60 Marks is scaled down to 30 Marks

Component I: CIE - I & CIE - II(20+20 =40 Marks)

Two Internal Examinations, shall be conducted for assessment. These examinations will be conducted during August/September (CIE –I) and January/February (CIE-II). CIE-I carries 20 marks and CIE-II carries 20 marks. CIE- I will be conducted after completion of 50% of syllabus. The second internal examination, i.e., CIE– II, which will cover the remaining second half of the syllabus. The sum of both the CIEs will be considered for awarding marks for CIA.

Component - III: Attendance (5Marks)

Attendance mark will be awarded to the students based on their attendance percentage on a particular course.

Faculty of each course has to award the attendance mark based on their subject attendance.

The mark split-up is given below

Above 95%	5
91%to 95%	4
86%to 90%	3
81%to 85%	2
75%to 80%	1

Below75%	0

Component - IV: Assignment (5Marks)

One Assignment for each course must be submitted by a student in each semester. The marks allotted to this component will be awarded based on the performance of the student. The assignment topic may be assigned either individually or group. Assignment should be submitted by the student in the first half of the semester. Also maximum of 7 days should be given to students to submit the assignment. Assignments should be evaluated by the faculty concerned and the same to be verified by the student. The assignment should be kept in department for the Academic Audit by IQAC and also for external academic audit conducted by office of Commissionerate of Collegiate Education. The marks should be awarded by the faculty.

Component- V (Pedagogical Strategies):

Participation /Paper Presentation in Student Seminars/Workshops/Group Discussions/ Quiz/ Student Study Project/Field Visit/Survey (5 Marks)

For this component, the marks will be provided to student, if he/she participate/win in theexternalcollegetechnicalevents.Toscoremarks,thestudenthastoparticipate/presentpape related to Subject in the technical events organized in the other colleges/other departments in the college.

	Participation	Second Prize	FirstPrize/ Best Paper
Workshop/Seminar/Technical Symposium	2	3	5
National/International Conference	3	4	5

In case of Classroom seminar, one seminar for each course must be presented by a student in each semester. Each student should be given individual topic for seminar; the student has to submit the seminar topic as assignment and the same will be presented minimum of 10 minutes in the class through ICT. The seminar presented by the student should be evaluated by the subject faculty and Based on the performance of the presentation, the marks will be awarded.

Similarly, reports on field visits, educational tours, study projects in prescribed format will be considered for awarding marks in this component.

For a student who has not participated in any events in that semester, the student will be awarded “0” for this component. If a student participates more than one event and win prize, the best would be considered for the subject.

In case of Quiz, offline/online quiz, it should be conducted after the CIE II and well before the SEE. Faculty concerned has to announce the schedule for the quiz and conduct the quiz.

Semester End Examinations(SEE)

The question paper is of 2 ½ duration for 70 marks. The suggestive question paper model is given that may be used for framing the question. This kind of question paper will be helpful in CO-PO Mapping and thereby graduate attributes.

Signature of the Chairman **Signature of the BOS Members**