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.RAMA DEVI 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 COMPUTER APPLICATION

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 Computer Application

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. (Computer Applications) 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 Computer Application III Semester Financial Accounting-II, Business Statistics, Principles of Management and IV Semester Advanced Accounting, Cost and Management Accounting and Organizational Behaviour, 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 (*W.E.F 2025-2026*)

UG B.Com Honours Computer Application

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**.**

RESOLVED & APPROVED

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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Department of Commerce

UG B.Com Honours Computer Application

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

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. (Computer Applications) 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	Business Organization and Management	4	4
		2	Fundamentals of Information Technology & Office Automation	3	3
			Fundamentals of Information Technology & Office Automation - Practical	2	1
	II	3	Financial Accounting I	4	4
		4	E-Commerce and Web Application and Development	3	3
			E-Commerce and Web Application and Development -Practical	2	1
II	III	5	Financial Accounting II	4	4
		6	Business Statistics	4	4
		7	Database Management System	3	3
			Database Management System-Practical	2	1
	IV	8	Advanced Accounting	4	4
		9	Cost and Management Accounting	4	4
		10	Data Science using Python	3	3
			Data Science using Python-Practical	2	1

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II B.Com (Computer Applications)

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	Financial Accounting II	**05**	100	30	70	4	4
2.	Major	Business Statistics	**06**	100	30	70	4	4
3.	Minor	Principals of Management	**M1**	100	30	70	4	4

II B.Com (Computer Applications)

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	Advanced Accounting	**08**	100	30	70	4	4
2.	Major	Cost and Management Accounting	**09**	100	30	70	4	4
3.	Minor	Organizational Behavior	**M2**	100	30	70	4	4

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

UG B.Com HONOURS COMPUTER ALLICATIONS
SEMESTER III

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II B.Com (Computer Applications)

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	Financial Accounting II	**05**	100	30	70	4	4
2.	Major	Business Statistics	**06**	100	30	70	4	4
3.	Minor	Principals of Management	**M1**	100	30	70	4	4

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

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

SEMESTER -III

Programme Specific Outcomes (PSO s)

PSO1: Apply principles of commerce, accounting, finance, taxation, and management along with computer applications to solve real-world business problems.

PSO2: Develop proficiency in accounting software, MS Office, spreadsheets, database management systems, and business application software.

PSO3: Design, develop, and manage computerized business information systems using programming concepts and database technologies.

PSO4: Analyze business data using digital tools and prepare financial reports to support effective business decision-making.

PSO5: Demonstrate entrepreneurial, communication, and IT skills required for careers in accounting, banking, finance, taxation, e-commerce, business analytics, and software-enabled business services.

Programme Outcomes (PO s)

PO1: Demonstrate comprehensive knowledge of accounting, finance, taxation, business laws, economics, management, and computer applications.

PO2: Apply computer technologies, office automation tools, database management systems, and accounting software to solve business problems effectively.

PO3: Develop analytical, critical thinking, and problem-solving skills for business decision-making using quantitative and technological tools.

PO4: Communicate effectively in oral and written forms and work collaboratively in multidisciplinary teams.

PO5: Demonstrate ethical values, professional integrity, social responsibility, and environmental awareness in business practices.

PO6: Develop entrepreneurial abilities and managerial competencies to identify business opportunities and establish successful enterprises.

PO7: Apply information technology, e-commerce, digital business tools, and data management techniques in modern business organizations.

PO8: Pursue lifelong learning, higher education, professional certifications, and continuous skill development to meet changing industry requirements.

Course Outcomes (Cos)

CO1: Demonstrate knowledge of advanced accounting, business statistics, business laws, database management systems, and environmental studies.

CO2: Apply accounting principles, statistical techniques, legal provisions, and database management concepts to solve business and organizational problems.

CO3: Design, create, and manage databases using SQL and apply computer applications for business information management.

CO4: Analyze financial, statistical, legal, and business data to support effective managerial decision-making.

CO5: Develop analytical, problem-solving, communication, ethical, environmental, and professional skills required for careers in commerce, business, and information technology.

Signature of the BoS Members

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

SEMESTER -III

Course 5: FINANCIAL ACCOUNTING II

Credits:4 **COURSE CODE: 25BCC301T** **Teaching Hrs/week:4**

Course Objectives:

This course is designed to:

- Understand consignment accounts.
- Evaluate different methods of joint ventures accounting.
- Familiarize with the preparation of accounts in non-profit organizations.
- Acquaint with preparation of partnership deed and treatment of various accounts.
- Give practical insights on partnership accounts which; admission, retirement, death and
- dissolution.

Course Outcomes(COs):

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

CO1: Analyse the various accounts related to consignment business.

CO2: Prepare accounts of joint ventures under different methods.

CO3: Understand the preparation of receipts and payment, income and expenditure accounts;

CO4: To explore the essence of partnership deed and preparation of accounts in partnership;

CO5: Apply accounting procedures for partner's death, firm dissolution, and insolvency, including the Garner v. Murray Rule.

SYLLABUS

Unit I: Bills of Exchange

Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (Including simple Problems).

Unit-II: Consignment Accounts

Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including simple Problems).

Unit-III: 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 simple Problems).

Unit IV: Partnership Accounts-I

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

Unit V: Partnership Accounts-II:

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

Activities:

- Visit a local consignment agency to collect and analyze real samples of proforma invoices and account sales statements.
- Prepare a comparative chart highlighting key differences between consignment and joint venture transactions, roles, and accounting procedures.
- Draft Receipts & Payments Account and Income & Expenditure Account using simulated or real data from a non-profit organization.
- Conduct interviews or field interaction with office bearers of a local non-profit organization to understand their accounting practices and compliance with Sec 8.
- Group activity to draft a model partnership deed, including clauses on profit sharing, admission, retirement, and treatment of goodwill.

References:

1. Ranganatham, G., & Venkata Ramanaiah, M. (2019). Financial accounting. New Delhi: S. Chand Publications.
2. Gupta, R. L., & Gupta, V. K. (2022). Principles and practice of accounting (18th ed.). New Delhi: Sultan Chand & Sons.
3. Reddy, T. S., & Murthy, A. (2022). Financial accounting (Revised ed.). Chennai: Margham Publications.
4. Jain, S. P., & Narang, K. L. (2023). Advanced accountancy – Vol. I (Latest ed.). Ludhiana: Kalyani Publishers.
5. Maheshwari, S. N., & Maheshwari, S. K. (2021). Introduction to accountancy (12th ed.). New Delhi: Vikas Publishing House.

CO–PO–PSO Mapping Matrix

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

Correlation Levels

- 3 – High Correlation
- 2 – Moderate Correlation
- 1 – Low Correlation

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DEPARTMENT OF COMMERCE

UG B.Com (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 5: FINANCIAL ACCOUNTING II

Code: 25BCC301T

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 (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 5: FINANCIAL ACCOUNTING II

Code: 25BCC301T

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 (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 5: FINANCIAL ACCOUNTING II

Time: 3 hrs **CODE: 25BCC301T** **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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(W.E.F 2025-2026 Admitted Batch)

UG B.COM (COMPUTER APPLICATIONS)

SEMESTER -III

Course 5: FINANCIAL ACCOUNTING II

Time: 3 hrs **CODE: 25BCC301T** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

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

1. Explain the parties of bill
2. Explain about endorsement and transfer of bill
3. Delcredar commission
4. Features of consignment
5. Define joint venture
6. Define partnership deed
7. Define goodwill and valuation of goodwill
8. Explain the different modes of dissolution
9. Garner v/s Murry rule in India.
10. Dissolution of a Partnership Firm

SECTION – B

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

UNIT I

9. Explain types of Bills of exchange

OR

10 Anil sold goods to Bhanu worth of Rs.10000, he draws a 3 months bill for acceptance. Bhanu accepted the bill and returned to Anil. Assume the bill was honoured on due date. Pass entries in both the parties under each of the following circumstances

- **a) When the bill kept in hand upto the maturity**
- **b) When the bill discounted with the bank at 6% per annum**
- **c) When the bill endorsed to charge**
- **d) When the bill sent to bank for collection**

UNIT II

11 What is commission? Explain different types of commission in consignment

OR

12. Nandha kumar of Nandyala consigned goods worth of Rs.70000 to his agent Naveen of Nellore at the commission of 5% on gross sales. Consigner paid Rs.1000 for loading Rs.500 per freight and Rs.1200 per insurance. Naveen took delivery of goods and paid Rs.600 for unloading and cartage of Rs.300 for gowdown rent and 1100 for advertisement

An advance bill for 3 months accepted by Naveen for Rs.30000 the bill was discounted by the consignor with his bank of Rs.29500. All the goods were sold by consignee for Rs.90000 balance amount remitted by consignee by a bank draft. Pass entries and Ledger accounts in the books of consignor

UNIT III

13 Difference between joint venture and consignment

OR

14. X and Y entered into joint venture sharing profits and losses in the ration of 3/4th and 1/4the 'X' is to purchase goods and forward to 'Y','X' purchased goods worth Rs.45,000 and paid Rs.2,000 as expenses. Y received the goods and immediately accepted X's draft for Rs.20,000, 'X' got it discounted for Rs.19,500.'Y'disposed the goods for Rs.60,000 and incurred expenses Rs.700. under the agreement, he is entitled to a commission of 5% on sales. Write up ledger accounts in the books of 'Y'.

UNIT IV

Q15 Define Partnership and explain difference between Relization account Revaluation account

OR

Q16 The Balancesheet of A and B as on 31-12-2023 is given below. They share profits and losses in the ratio of 2:1

Liabilities	Rs.	Assets	Rs
A capital A/c	40,000	Buildings	20,000
B Capital A/c	30,000	Furniture	6,000
General Reserve	24,000	Stock	12,000
Creditors	16,000	Debtors	60,000
		Cash	12,000
	1,10,000		1,10,000

They agreed to admit C into the Firm on the following terms

a) **C Will bring Rs.12,000 towards capital and Rs.9,000 towards goodwill**
b) **C will be given ¼ share in profits**
c) **Depreciation on furniture is provided @ 5%**

Stock is to be revalued at Rs.10,500. Give necessary Ledger accounts and Balancesheet of the new firm

UNIT V

17. Explain the Garner v/s Murry rule in India – insolvency of Partners Act.

OR

18. A, B and C decided to dissolve their firm and appointed X to realize the assets, pay off the liabilities and to distribute the proceeds. For this purpose X is to receive Rs.7,000 as remuneration and towards realization expenses. Their Balancesheet on that date of dissolution is as under :

Liabilities	Rs.	Assets	Rs.
Bills payable	6,000	Cash	5,000
Creditors	54,000	Debtors	60,000
Capital		Stock	30,000
X	15,000	Furniture	15,000
Y	45,000	Capital C	10,000
Total	1,20,000	Total	1,20,000

Debtors realized Rs.50,000; stock Rs.40,000; furniture Rs.16,000. Actual expenses of realization were Rs.4,000. C is insolvent and only Rs.2,000 could be realized from his estate.
Show realization A/C. Bank A/C and Capital Accounts of the partners.

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

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 6: BUSINESS STATISTICS

Credits:4 COURSE CODE:25BCC302T 4hrs/week

Course Objectives:

This course is designed 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.

-Develop the ability to compute and interpret various measures of dispersion. Compute skewness

-Establish the relationship between two variables by using measures of relations

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: Apply measures of dispersion to evaluate variability and consistency in data.

CO4: Analyze data distribution using skewness measures and interpret asymmetry in datasets.

CO5: Evaluate relationships between variables using correlation techniques like Pearson's and Spearman's methods.

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 CA-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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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 6: BUSINESS STATISTICS

Code: 25BCC302T

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 6: BUSINESS STATISTICS

Code: 25BCC302T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	1	2
UNIT – II	2	2
UNIT – III	1	2
UNIT – IV	2	2
UNIT – V	1	2
Total No. of Questions	8	10

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

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 6: **BUSINESS STATISTICS**

Time: 3 hrs **CODE: 25BCC302T** **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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UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 6: BUSINESS STATISTICS

Time: 3 hrs CODE: 25BCC302T 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 (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 7: PRINCIPALS OF MANAGEMENT

Credits:4 COURSE CODE: 25BCC3M1T 4hrs/week

Course Objectives:

The course is designed to:

1. Outline the fundamental roles and responsibilities of managers in modern organizations.
2. Explain the core concepts, principles, and classical as well as modern theories of management.
3. Examine the broad functions of management such as planning, organizing, leading, and controlling.
4. Propose strategic initiatives to address contemporary issues and challenges in the field of management.
5. Understand and apply various controlling techniques used in organizational practice.

Course Outcomes (COs):

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

- CO1: Define and describe the nature and significance of management and managerial roles.
- CO2: Demonstrate understanding of key management principles and theoretical frameworks.
- CO3:Analyze and apply the functions of management in organizational contexts.
- CO4: Identify and evaluate solutions to modern managerial challenges through innovative thinking.
- CO5: Apply controlling techniques such as budgeting, performance appraisals, and audits in real-world scenarios.

SYLLABUS

Unit-I: Introduction to Management

Definition – Nature, process and significance of management –Role of managers – Managerial Skills and Roles – Schools of Management Thought - Management as a Science or Art - Management as a profession- Administration and Management- Functions of Management. Contemporary Issues and Challenges in Management of 21st Century.

Unit-II: 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 - Nature and purpose - Principles of Organization - Types of Organization - Organizational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation - Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority.

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. Communication skills for directing – Barriers of communication.

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

Student-Centric Activities:

1. Role Play – Simulate managerial roles in planning, organizing, and controlling in a business scenario.
2. 2. Case Study Analysis – Study and present real-world business challenges and management solutions.
3. 3. Seminars – On contemporary management issues such as leadership in digital age or sustainability.
4. 4. Group Discussion – On classical vs. modern theories of management and their relevance today.
5. Field Visit Report – Visit a local organization and observe the practical implementation of management functions.

Reference Books:

1. Koontz, H., & Weyhrich, 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. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House
4. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House.

CO–PO–PSO Mapping

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

Mapping Justification

- CO1 → PO1, PO6, PSO1: Builds fundamental knowledge of management and managerial roles.
- CO2 → PO1, PO2, PSO1: Develops understanding of management principles and theories for analytical application.
- CO3 → PO1, PO2, PO6, PSO1, PSO2, PSO3: Enables students to apply planning, organizing, staffing, directing and controlling functions.
- CO4 → PO2, PO7, PO8, PSO2, PSO3: Encourages innovative thinking and solutions to contemporary managerial challenges.
- CO5 → PO1, PO2, PO5, PSO1, PSO2: Develops practical ability to use managerial control techniques in organizational situations.

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 7: **PRINCIPALS OF MANAGEMENT**

Code: 25BCC3M1

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 (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 7: PRINCIPALS OF MANAGEMENT

Code: 25BCC3M1

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 (COMPUTER APPLICATIONS)

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

SEMESTER -III

Course 7: PRINCIPALS OF MANAGEMENT

Time: 3 hrs CODE: 25BCC3M1 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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(W.E.F 2025-2026 Admitted Batch)

UG B.COM (COMPUTER APPLICATIONS)

SEMESTER -III

Minor Course: PRINCIPLES OF MANAGEMENT

MODEL QUESTION PAPER

Time: 3 Hours **CODE: 25BCC3M1** **Max. Marks:** 70

SECTION – A

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

1. Define Management. Explain the nature and significance of Management.
2. Explain the concept and importance of Planning.
3. What is Management by Objectives (MBO)? Explain its advantages.
4. Explain the principles of Organization.
5. Explain the importance of Staffing in an organization.
6. Discuss the barriers to effective communication.
7. Explain the essentials of an effective Control System.
8. What are the techniques of Managerial Control?

SECTION – B

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

UNIT – I

9. Define Management. Discuss the nature, process, significance and functions of Management.

OR

10. Explain the various Schools of Management Thought. Discuss whether Management is a Science, an Art, or a Profession.

UNIT – II

11. Explain the Planning Process. Discuss the different types and levels of Planning.

OR

12. Explain the Decision-Making Process. Discuss the various types of decisions with suitable examples.

UNIT – III

13. Explain the principles of Organization. Discuss different types of Organizational Structures.

OR

14. Explain the concepts of Delegation and Decentralization. Discuss the factors determining the degree of Decentralization.

UNIT – IV

15. Explain the Staffing Process. Discuss Manpower Planning, Recruitment and Selection procedures.

OR

16. Explain the Directing Function of Management. Discuss Motivation Theories and the role of Communication in Directing.

UNIT – V

17. Explain the nature, importance and process of Controlling. Discuss the essentials of an effective Control System.

OR

Explain the various Techniques of Managerial Control. Discuss the behavioural implications of Control

UG B.Com HONOURS COMPUTER ALLICATIONS SEMESTER IV

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Affiliated to Sri Venkateswara University: Tirupathi

II B.Com (Computer Applications)

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	Advanced Accounting	**08**	100	30	70	4	4
2.	Major	Cost and Management Accounting	**09**	100	30	70	4	4
3.	Major	Organizational Behavior	**M2**	100	30	70	4	4

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 8: ADVANCED ACCOUNTING

Time: 3 hrs CODE: 25BCC401T Max Marks:70

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

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	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

Mapping Justification

- **CO1:** Develops the ability to reconstruct accounts from incomplete records and apply accounting principles.
- **CO2:** Develops practical skills in preparing different types of branch accounts and strengthens financial analysis.
- **CO3:** Enables students to prepare banking company financial statements in accordance with the **Banking Regulation Act, 1949** and prescribed schedules.
- **CO4:** Develops competency in preparing life and general insurance accounts while following applicable regulatory requirements.
- **CO5:** Enables students to prepare and interpret accounts of non-profit organizations and assess their financial position.
- **Overall:** The course strongly contributes to **accounting knowledge, analytical skills, regulatory compliance, financial reporting, and professional competence**, particularly through **PO1, PO2, PO4, PSO1, PSO2 and PSO3**.

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 8: ADVANCED ACCOUNTING

Code: 25BCC401T

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**	**10**	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 -IV

Course 8: ADVANCED ACCOUNTING

Code:25BCC401T

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 (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 8: ADVANCED ACCOUNTING

Time: 3 hrs **CODE: 25BCC401T** **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 (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 8: ADVANCED ACCOUNTING

Time: 3 hrs **CODE: 25BCC401T** **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

11. Prepare statement of Affairs from the following information under single entry?

	Opening	Closing
Stock	80,000	95,000
Debtors	1,50,000	1,30,000
Cash	5,000	8,000
Prepaid Expenses	3,000	1,000
Outstanding Expenses	4,000	6,000
Creditors	42,000	37,000
Machinery	10,000	15,000

Furniture	1,000	1,000

OR

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

Particulars	1-4-24	31.0325
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

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

OR

14. 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		13,500
		Total :	

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

15. Explain the types branch accounts.

OR

16. 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

17. Explain the format of Balancesheet of banking company

OR

18. 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

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

OR

20 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

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DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs **CODE: 25BCC402T** **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: 25BCC402T

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 -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Code: 25BCC402T

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 -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs | **CODE: 25BCC402T** | **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

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

SEMESTER -IV

Course 9: COST AND MANAGEMENT ACCOUNTING

Time: 3 hrs CODE: 25BCC402T 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	2016 On June 30

	Rs.	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	Process 2	process 3
	Rs.	Rs.	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 now 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 (COMPUTER APPLICATIONS)

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

SEMESTER -IV

Course 10: ORGANISATION BEHAVIOUR

Time: 3 hrs **CODE: 25BCC4M2** **Max Marks:70**

Course Objectives: The course is designed to:

- Understand individual and group behaviour in the workplace to enhance organizational effectiveness.
- Explore different personality types, learning styles, and the factors influencing them.
- Understand various motivational theories and their relevance in employee performance.
- Develop leadership abilities and comprehend the application of different leadership styles and sources of power.
- Gain insights into the nature and significance of organizational culture and its impact on performance.

Course Outcomes (COs):

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

- CO1: Analyze individual and group behavior within organizational settings.
- CO2: Identify personality traits and learning styles and assess their impact on work outcomes.
- CO3: Apply motivational theories to workplace scenarios for better employee engagement.
- CO4:Demonstrate leadership skills and differentiate between various leadership styles and Power dynamics.
- CO5: Understand and evaluate the components and influence of organizational culture on employee behavior.

SYLLABUS

UNIT-I: ORGANIZATIONAL BEHAVIOR Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior Perception and Attributionconcept, nature and process, Factors influencing perception. Values and Attitudes Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

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

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

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

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

Student-Centric Activities:

1. Personality and Learning Style Assessment – Use self-assessment tools to identify individual traits.
2. Role Play – Demonstrate leadership styles and group dynamics through simulated scenarios.
3. Case Study Discussion – On workplace motivation and conflict resolution strategies.
4. Group Presentation – On successful leaders and the organizational cultures they have shaped. 5. Field Assignment – Study and report on organizational behaviour practices in a realworld business environment.

Reference Books:

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

CO–PO–PSO Mapping Matrix

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

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

Mapping Justification

- CO1: Develops understanding of individual and group behavior, supporting organizational analysis and teamwork.
- CO2: Enhances knowledge of personality and learning styles for effective workplace behavior and decision-making.
- CO3: Applies motivational theories to improve employee engagement, leadership and organizational performance.
- CO4: Strengthens leadership, communication and power management skills required in managerial roles.
- CO5: Evaluates organizational culture, conflict and effectiveness, promoting ethical leadership and organizational development.

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SEMESTER -IV

Course 10: ORGANISATIONAL BEHAVIOUR

Code: 25BCC4M2

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)**	8	5	40	5	4	20
2.	**Section - B (Essay Questions)**	10	10	100	5	10	50
Total Marks				**140**	**Total Marks**		**70**

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SEMESTER -IV

Course 10: ORGANISATIONAL BEHAVIOUR

Code: 25BCC4M2

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	1	2
UNIT – II	2	2
UNIT – III	1	2
UNIT – IV	2	2
UNIT – V	1	2
Total No. of Questions	8	10

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

SEMESTER -IV

Course 10: ORGANISATIONAL BEHAVIOUR

Time: 3 hrs CODE: 25BCC4M2 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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SEMESTER -IV

Course 10: ORGANISATIONAL BEHAVIOUR

Time: 3 hrs **CODE: 25BCC4M2** **Max Marks:70**

MODEL QUESTION PAPER

SECTION -A

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

1. Define Organizational Behavior.
2. What is Perception.
3. Explain the concept of motivation.
4. What is Leadership.
5. Define Group Dynamics
6. Explain Group Cohesiveness
7. What is Organizational change
8. Explain the causes of resistance to change.
9. Distinguish between organizational culture and organizational climate
10. What is Organizational Effectiveness.

SECTION – B

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

UNIT I

11. Define Organizational Behavior? Explain its Meaning, Importance and Historical Development.

OR

12. Explain Personality Discuss the determinates of personality and the stages of personality development

UNIT II

13. Define Motivation? Explain its importance and discuss the Major theories of motivation

OR

14. Explain the Concept, Characteristics, theories and styles of Leadership

UNIT III

15. Define Group Dynamics? Explain the formation and types of groups.

OR

16. Explain the Group Decision making process and discuss the different types of teams.

UNIT IV

17. Define Organizational change? Explain its importance and discuss the factors

OR

18. What is Resistance to Change? Explain the major causes of Resistance to Change.

UNIT V

19. Define Organizational Culture? Explain its Concept and discuss the factors influencing organizational culture.

OR

20. Explain Organizational Effectiveness and discuss its indicators and methods of achieving Organizational Effectiveness.

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

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DEPARTMENT OF COMMERCE

LIST OF PAPER SETTERS

S.No.	Name of the Examiner with Designation	Qualification	Address
1	Dr.P.Venu Gopal Lecturer in Commerce	M.Com.,Ph.D	Puttur Contact : 9393887222
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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LIST OF PAPER SETTERS

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
2	Dr.K.Raja Sekhar Lecturer in Commerce	M.Com.,Ph.D	SKP GDC(A) Guntakal Contact : 9949173673
3.	Dr.G.Thirumalaiah Asst.Professor of Commerce	M.Com.,Ph.D	GDC, Puttur Contanct:9985313431
4.	Dr.M.Venkataramaiah Asst. Professor of Commerce	M.Com.,Ph.D	SG GDC, Piler Contact:7702673676
5	Dr.N.Tharani Krishna Lecturer in Commerce	M.Com.,Ph.D	PVKN GDC(A),Chittoor Contanct:798980038

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

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Affiliated to Sri Venkateswara University: Tirupati

DEPARTMENT OF COMMERCE

UG B.COM (COMPUTER APPLICATIONS)

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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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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:

<table>
<tr><th>S.No.</th><th colspan="3">Component</th><th>Distribution of Marks</th></tr>
<tr><td>1</td><td colspan="3">CIE I(off line Exam after completion of 50% of syllabus)</td><td>20</td></tr>
<tr><td>2</td><td colspan="3">CIE II(off line Exam)</td><td>20</td></tr>
<tr><td rowspan="6">3</td><td rowspan="6">ATTENDANCE</td><td>Above95%</td><td>5</td><td rowspan="6">5</td></tr>
<tr><td>91%to 95%</td><td>4</td></tr>
<tr><td>86%to 90%</td><td>3</td></tr>
<tr><td>81%to 85%</td><td>2</td></tr>
<tr><td>75%to 80%</td><td>1</td></tr>
<tr><td>Below 75%</td><td>0</td></tr>
<tr><td colspan="4">Pedagogical Strategies</td><td></td></tr>
<tr><td>4</td><td colspan="3">Assignment</td><td>5</td></tr>
<tr><td>5</td><td colspan="3">Participation or Paper Presentation by Student Seminars/Workshops/Group Discussions/Quiz/Student Study Project/Field Visit/Survey</td><td>5</td></tr>
</table>

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**