



# SLN DEGREE COLLEGE

Alamur Road, Anantapuramu

Affiliated to S.K. University



The Department of Commerce was started in the year 2016 with an UG Courses B.com(Computer Applications) The department is having well qualified and experienced faculty members. The faculty is a perfect blend of different specializations in Commerce and its applications to impart their expertise in handling diversified courses of the UG programs. The teaching methodology in the department goes beyond fulfilling the syllabus requirements of the University, to meet the today's industry needs. Faculty motivates and guides the students to do mini projects in core subjects. Special focus will be given to develop Communication and Soft Skills. The Department adopted and made the ICT in teaching techniques effectively.

## **Vision:**

- To impact quality commerce education to rural and economically weaker students
- To create interest on commerce related subjects in higher education to make them more competitive
- To rise the standard of our students to global levels and make them employable
- To provide a platform to the students to exhibit their talents & creativity
- To provide education not only to acquire knowledge but also to inculcate a sound philosophy for a holistic living
- To encourage self evaluation, personality development & guide the students to strive towards perfection and competence.
- We dedicate ourselves to continuous development of infrastructure in technologically update & intellectually inspiring environment for learning, research, creativity innovation & professional activity and inculcate in them ethical and moral values.
- Department of commerce provides excellent teaching and learning environment with its focus on continuing education.

**Courses / Programs offered:**

Level	Course
UG	B.Com(Computer Applications)

**B.COM (CA) Course structure under CBCS:**

Year	Sem	Course	Title of the Course	Internal marks	External marks	Total Marks
I	I	B.COM(CA)	Fundamentals of Accounting-I	25	75	100
	I	B.COM(CA)	Business organization and management	25	75	100
	II	B.COM(CA)	Fundamentals of Accounting-II	25	75	100
	II	B.COM(CA)	BUSINESS ECONOMICS	25	75	100
II	III	B.COM(CA)	Advanced Accounting	25	75	100
	IV	B.COM(CA)	Corporate Accounting	25	75	100
III	IV	B.COM(CA)	Cost and Management accounting	25	75	100
	IV	B.COM(CA)	Income Tax	25	75	100
	IV	B.COM(CA)	Business Laws	25	75	100
	V	B.COM(CA)	INTERNSHIP	25	150	200
	VI	B.COM(CA)	Advance corporate Accounting	25	75	100
	VI	B.COM(CA)	Software solutions to Accounting	25	75	100
	VI	B.COM(CA)	Income tax procedure & practice	25	75	100
	VI	B.COM(CA)	GST procedure & practice	25	75	100

## DEPARTMENT OF COMMERCE

### B.COM (CA)

#### PROGRAMME OUTCOME

PO-1	After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance
PO-2	The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business
PO-3	The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels

#### Specific Outcome (PSO)

PSO-1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
PSO-2	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business
PSO-3	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO-4	Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Learner's will gain thorough systematic and subject skills within various disciplines of commerce,

	business, accounting, economics, finance, auditing and marketing
PSO-5	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making
PSO-6	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA,CS, ICWA and other courses
PSO-7	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA,CS, ICWA and other courses
PSO-8	Learner's will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

PSO-9	Learner's will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
PSO-10	Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure
PSO-11	Learner's can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
PSO-12	Learners will be able to do higher education and advance research in the field of commerce and finance.

## **Course Outcomes**

**B.COM(CA)**

**SEMESTER -I**

**FINANCIAL ACCOUNTING-I**

### **Course Outcome**

On Successful Completion of this Course Students will Gain Knowledge

- Identify transactions and events that need to be recorded in the books of accounts.
- Identify the Types of Subsidiary Books and prepare the cash book.
- Evaluate the Trial Balance and Rectification of Errors.
- Preparation of Bank Reconciliation statement and Reasons of Difference between cash book and pass book.
- Critically examine the balance sheets of a sole trader for different accounting periods.

## **BUSINESS ORGANIZATION AND MANAGEMENT**

### **Course Outcome**

- Understand the concepts of Business, Trade, Industries and commerce
- Critically examine the various forms organizations of the business firms and judge the best among them.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Develop an idea about process of management.
- Comprehend the product life cycle and product line decisions.

## SEMESTER – II

### FUNDAMENTAL OF ACCOUNTING -II

#### Course Outcomes

On Successful Completion of this Course Students will Gain Knowledge

- Calculation of depreciation from various methods.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities. Determine the provisions and Reserves of doubts debts, discount one debtors, Repairs and Renewals Reserves.
- Preparation of Bills of Exchange, Drawer and Drawee
- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

#### Business Economics

##### Course Outcomes

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firm's behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decisionmaking tools to be applied for business.

**ADVANCED ACCOUNTING**

**Course Outcome**

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

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

**Semester – IV**

**Corporate Accounting**

**Course Outcome**

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

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

## **Cost and Management Accounting**

### **Course Outcomes:**

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

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

## **Income Tax**

### **Course Outcomes:**

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own

## **Business Law**

### **Course Outcomes**

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.



- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)  
 REVISED UG SYLLABUS UNDER CBCS  
 (Implemented from Academic Year 2020-21)  
 PROGRAMME: FOUR YEAR B.Com. (Hons)

Domain Subject: Commerce

***Skill Enhancement Courses (SECs) for Semester V, from 2022-23 (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)***

### Structure of SECs for Semester– V

*(To choose Four pairs from the Nine alternate pairs of SECs)  
 (For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)*

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

**Semester – VI**

**ADVANCED CORPORATE ACCOUNTING**

**Course Outcomes**

After completing the course, the student shall be able to:

1. Understand Corporate Accounting environment
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
3. Analyze the situations of Purchase of Business and Liquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

**SOFTWARE SOLUTIONS TO ACCOUNTING**

**Course Outcomes**

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

1. Understand the technical environment of accounting software.
2. Highlight the major accounting software in India.
3. Apply basics of accounting software into business firms for accounting transactions.
4. Understand the various versions of Tally and other software.
5. Integrate the concept of different Accounting software for accounting purpose
6. Design new approaches for use of accounting software environment.

**.INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE**

**Course Outcomes**

After successfully completing the course, the student shall be able to:

1. Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
2. Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
3. Compute taxable income and tax liability of individuals and firms.
4. Acquire the ability to file online returns of income.
5. Acquire skills of TDS/TCS and online filing of Tax returns

# GST Procedure & Practice

## Course Outcomes

After completing the course, the student shall be able to:

1. Understand the concept of Liability and Payment of GST
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

### HOD profile



#### 1. Personal details:

**a. Name of the Faculty :** A.Kondanna

**b. Department :** COMMERCE

**c. Designation :** Asst.Professor (Selection Grade)

**d. Subjects Taught :** Computer Science at Graduate level

**e. Level of Guidance & Teaching : -**

Fundamentals of Accounting I, Business organization and management, Fundamentals of Accounting-II, Enterprise resource planning, Taxation, Cost accounting, Management accounting

**f. Qualification: M.COM**

**g. Teaching Experience :** Graduate level - 22 years,

#### **h. Academic Degrees:**

<b>Degree</b>	<b>University/Board</b>	<b>Date/Year</b>	<b>Awarded/Grade/Class</b>
M.com	Sri Krishna Devaraya University,, Anantapuramu	1985	Distinction
B.com	Sri Krishna Devaraya University,, Anantapuramu.	1983	Second Class
Intermediate	BIE, Andhra Pradesh	1981	Third Class
S.S.C.	Board of Secondary School Education, AP	1979	Third Class

### **Faculty Profile**

<b>S.NO</b>	<b>Name of the Faculty</b>	<b>Designation</b>	<b>Qualification</b>	<b>Experience</b>
01	A. Kondanna	Assistant Professor	M.COM	22Years
02	G.Madhu sudhan	Assistant Professor	M.COM	15 Years
03	P.Upendra Chowdary	Assistant Professor	M.COM, B.ED	08 Years

#### **Details of Infrastructure facilities:**

##### **Library:**

There is a central library to cater to the need of the students. Department does not have a library. But the complimentary copies provided by different publisher are provided in the department for the use of the student.

##### **Internet facility for staff and students:**

Yes (only for staff)

##### **Classroom with ICT facility:**

Yes

**Number of students receiving financial assistance from college, university, government or other agencies:**

Data maintained by the college

**Teaching methods adopted to improve student learning:**

- Lecture
- Assignments
- PPT's
- Class seminars
- Quiz
- Question and answers
- Skit
- Question paper discussion
- Test
- Group discussion

**Department Gallery:**

CONSUMER DAY was conducted in the college campus on 24-12-2022 on the eve of CONSUMER DAY which was presided by Dr.Manjunath Garu, as the chief guest, lecturer in Political Science from Sri Vani degree college, Anantapur







Next departmental activity includes INDUSTRIAL TOUR. All the final B.com students visited BHAVISHYA IRRIGATION WORKS PRIVATE LIMITED in KAKKALAPALLI, near Sakshi Office, Ananthapuramu on 12-06-2023











Another departmental activity includes celebration of Commerce day in the college premises on 07-08-2023 on the occasion of INTERNATIONAL COMMERCE DAY







# SLN Degree College

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Alamuru Road, Ananthapuramu.

## SERVICE UNIT

Name of the Programme : NATIONAL COMMERCE BAY

Date : 07-08-2023

DEPARTMENT OF COMMERCE









Yet Another departmental activity includes celebration of INDEPNENCE day in the college premises on 15-08-2023













