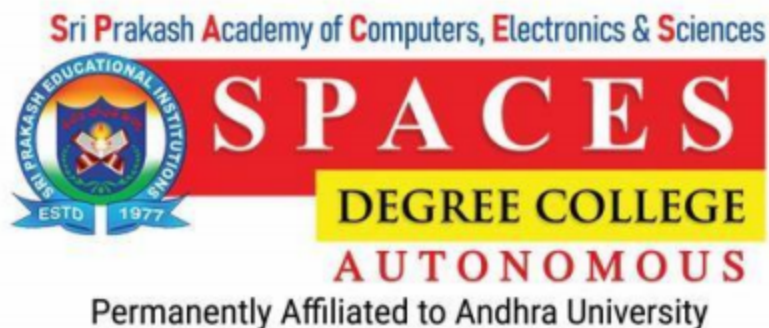


**SPACES DEGREE COLLEGE (AUTONOMOUS),
PAYAKARAOPETA**

**DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES**

**BOARD OF
STUDIES MEETING
FOR
I & II SEMESTERS OF 2025-2026 ADMITTED
BATCH**



SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA

DEPARTMENT OF COMMERCE & MANAGEMENT STUDIES

BOARD OF STUDIES MEETING – 2025-2026 AY

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PROCEEDINGS OF THE PRINCIPAL
SPACES DEGREE COLLEGE (Autonomous), PAYAKARAOPETA
BoS Meetings for the 2025-2026 AY

Procs. No : R.C. No:2 /SPACES/A.C/BOS

Date: 13-10-2025

Sub: SPACES Degree College (A), Payakaraopeta – Academic Council – Conduct of BOS Meetings for the Academic Year 2025-2026- Guidelines issued – Regarding.

ORDER: -

The autonomous colleges, in alignment with their vision, mission, stated objectives, and core values, are mandated to design and develop their own outcome-based curricula. This must be done with due consideration for societal, local, and global industry requirements, employability, and the development of industry-ready and transferable skills. Accordingly, every programme shall prescribe Course Outcomes (COs), Programme Outcomes (POs), and Programme Specific Outcomes (PSOs) along with a suitable learning outcome assessment management system, supported by a robust and transparent evaluation mechanism to measure attainment levels among students.

Further, the A.P. State Council of Higher Education (APSCHE) has introduced a revised curricular framework effective from the Academic Year 2025-26, incorporating Skill Enhancement Courses, Multi-Disciplinary courses, the Indian Knowledge System and a revised credit structure.

In light of the above responsibilities prescribed by the institution's vision and mission, NEP-2020, and the APSCHE's revised and new UG curricular framework, it is imperative to customize, design, and re-orient our academic and research activities to meet the expectations of students, industries, and government stakeholders.

Accordingly, the Chairpersons of the U.G Boards of Studies (BoS) of various departments are hereby requested to make necessary arrangements to convene their BOS meetings before 25 October 2025. The Chairpersons are further instructed to:

1. Prepare the curricula and extracurricular activities for the Academic Year 2025–26 in line with the institution's vision, mission, NEP-2020, and APSCHE norms.
2. Devise an appropriate evaluation system to ensure effective learning outcomes and holistic student development.
3. Ensure that the curriculum design includes 20% revision of the syllabus each year without deviating from the APSCHE prescribed syllabus.
4. If the syllabus is not prescribed by APSCHE/Affiliating University, then the syllabus is to be framed by the BOS committee concerned with duly following the mandate prescribed above.
5. Engage stakeholders viz employers, parents, and alumni, to obtain feedback on the existing curricula and to invite suggestions for improvements.
6. Invite the University nominee, subject experts, industry representatives, student representatives, well in advance. The meeting notice shall clearly specify the date, venue, and agenda, and a soft copy of the agenda and relevant documents shall be circulated for their perusal.
7. Ensure that the subject experts invited preferably hold a Doctorate with at least 10 years teaching experience and have relevant expertise in designing industry-related, market- and job-of oriented curricula.
8. Facilitate thorough deliberations on curriculum design, evaluation methods, incorporation of research components, measures to enhance learning experiences, and optimal utilization of existing human, physical, and ICT resources.
9. Conduct all BOS meetings in offline mode. Online participation shall be permitted only under exceptional circumstances.
10. Prescribe benchmarking and quality initiatives in pedagogy and learning, including strategies for curriculum design and teaching-learning processes, in collaboration with the IQAC Coordinator, prior to the BOS meeting.
11. Ensure that a minimum student attendance of 75% shall be required for eligibility to appear for I & II Mid-Term Examinations under the CIA component; this shall be formally approved in the BoS meeting.
12. Semester End theory examinations will be conducted for 75 marks and 25 marks will be allocated for internal marks. Practical exams will be conducted for 50 Marks

13. Approve any new Certificate courses/ Addon programmes to be introduced for the Academic Year 2025–26, the number and frequency of certificate courses, and SWAYAM MOOCs courses.
14. Submit the approved BOS copies in the prescribed format, in quadruplicate (hard copies) to the Academic Cell for onward submission to the IQAC, Examination Cell, and Library, within three days of the meeting and upload the soft copy in their respective department web pages in the college website.
15. Ensure strict alignment of all recommendations and curriculum changes with the institution's vision and mission.
16. Submit a request to receive advance funds from the Examination cell through Principal for conducting BoS meetings.

The details of honorarium to be paid to the University Nominee and Subject Experts attending the Board of Studies (BOS) meeting are as follows:

UG BOS for AY 2025-26:

S. NO	DESIGNATION	HONORARIUM (RS)	TA
1	University Nominee	4000/-	1000/-
2	Subject Expert	1000/-	500/-
3	Industrialist	1000/-	500/-

Following contents shall be presented in the BOS document in the order

1. Proceedings of the Principal pertaining to BOS
2. Composition of BOS
3. Agenda.
5. Table showing the Allocation of Credits in the following table for both theory and Practical's in case of science subjects.
6. Resolutions adopted in the meeting with detailed discussion that took place during the meeting.

7.Each BOS Chairman shall, immediately after syllabus, tabulate the changes made in the syllabus/ paper along with justification.

8.Attendance of Members present with signatures in the tabular form.

9.List of Examiners & Paper setters

10.Syllabus for each course (both theory & Practical in case of Science subjects) followed by model question papers (theory & practical) and allocation of CIA (50marks) for each course with structure.

CIA structure for Single Major system:

Allotment of Internal marks (25) is followed based on the criteria:

1. Two mid Examinations will be conducted per each semester. Each mid exam will be conducted per 50 marks and scaled down to 10 marks
2. 5 marks will be allotted for student seminar and assignment.

S. No	Examination	Marks	Scaled down
1	Mid -1	50	10
2	Mid -2	50	10
3	Seminar,Assignments&Attendance	-	10

Mid examination to be conducted in offline mode in which the student should attempt 3 Essay Questions out of 6 Questions and 4 short answer questions out of 7 questions. Each essay question carries 10 marks and short answer question carries 5 marks. First mid exam will be conducted for first 2 unites and second mid exam will be conducted for next 2 units.

Section	Category	Marks for each Question	Questions to be given	Questions to be answered	Total Marks
A	Essay Questions	10	6	3	30 M
B	Short Answer Questions	5	7	4	20
Total	-	-	13 Questions	7	50 M

The Chair persons of all Board of Studies are hereby instructed to comply with these directives in letter and spirit to ensure the highest standards of academic and administrative excellence.

Principal



A. R. Ramesh
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA

Copy to:

1. Dean
2. BOS Chairpersons of all the departments
3. IQAC Coordinator
4. Controller of Examinations
5. Office.

**PROCEEDINGS OF THE PRINCIPAL, SPACES DEGREE COLLEGE (AUTONOMOUS),
PAYAKARAOPETA**

R.C. NO:1 /A.C/BOS/Members Nomination

dated: 03-10-2025

Sub: SPACES Degree College (Autonomous), Payakaraopeta- UG Board of Studies (BOS)-
Nomination of Members – Orders Issued.

Ref: UG Guidelines for Autonomous Colleges (2018).

ORDER:

The Principal, SPACES Degree College (Autonomous), Payakaraopeta is pleased to constitute UG Board of studies in Commerce & Management for Reviewing the syllabi in Commerce & Management subject for I and II semesters duly following the norms of the UGC Autonomous guidelines.

S. No	Category of the Member	Name of the Member	Designation
1	University Nominee	Prof. Jaladi Ravi	Department of Commerce & Management, College of Arts & commerce, Andhra University, Visakhapatnam
2.	Representative from Industry	Sri.Ch. Lova Prasad	Sri Venkateswara Lova Prasad Exports,Tetagunta,Tuni.
3.	Subject Expert-1	Dr.Bhupathiraju Vishnu Varma	Asst. Professor, Department of Management, M.R.P.G.College,Vijayanagaram.
4.	Subject Expert-2	Sri.K.Lovaraju	Lecturer In Commerce,S.V.V.S.D.Degree College, Annaram
5.	Member	Miss.B.Sirisha	Lecturer, SPACES Degree College(A), Payakaraopeta
6.	Member	Mrs.Md.Hoor Parvez	Lecturer, SPACES Degree College(A), Payakaraopeta
7.	Member	Mrs.D.Roopa Swarna Kumari	Lecturer, SPACES Degree College(A), Payakaraopeta
8.	Member	Sri.G.T.Naidu	Lecturer, SPACES Degree College(A), Payakaraopeta
9.	Member	Sri.D.Manikyam	Lecturer, SPACES Degree College(A), Payakaraopeta
10.	Member	Dr.V.V.S.B.Bangar Raju	Lecturer, SPACES Degree College(A), Payakaraopeta
11.	Student Alumni	K. Venkata Satya Surya Kumar	
12.	BOS Chairman	Sri.P.Bhaskararao	HOD, Commerce, SPACES Degree College(A), P.R Peta

The above members are requested to attend the BoS meeting on -----2025 and share their valuable reviews, and suggestions on the following functionaries.

•Prepare and review the syllabi for the subject keeping in line of APSCHE and Affiliating University and interest of the stake holders for consideration and approval of the IQAC and Academic Council.

- Suggested methodologies for innovative teaching and evaluation techniques.
- Suggest the panel of Names to the academic council for appointment of Examiners.
- Coordinate research, teaching, extension and other activities in the Department.





To

Prof. Jaladi Ravi
Department of Commerce & Management,
College of Arts & commerce,
Andhra University,
Visakhapatnam.

Respected Sir,

Sub: Meeting of Board of Studies on 23rd of October, 2025

Ref: 1. 1) No. F.2 -10/2025 (AC Policy) dated 27-05-2025 of Deputy Secretary, New Delhi.

2) No.C (1) Conferment of Autonomous / SPACES/ 2025dated 01-07-25 of the
Vice- Chancellor, Andhra University, Visakhapatnam.

With reference to the subjected cited above, we are happy to inform you, that you have been nominated as the University Nominee by Andhra University to the Board of Studies in Commerce & Management at SPACES Degree College (Autonomous), Payakaraopeta.

In this regard, I would like to inform you that the Department of Commerce & Management, SPACES Degree College (Autonomous), Payakaraopeta is scheduled to conduct Board of studies meeting on 23.10.2025 at 11:00 AM.

We request you to kindly make it convenient to participate in the meeting and contribute your valuable expertise. We would be obliged if you acknowledge this letter at the earliest to confirm your participation in the meeting.

Thanking you



A. R. G. Reddy
Yours faithfully
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA

To

Dr. Bhupathiraju Vishnu Varma
Asst. Professor,
Department of Management,
N.R.P.G. College,
Vijayanagaram.

Respected Sir,

Sub: Meeting of Board of Studies on 23rd of October, 2025

We are happy to inform you, that you have been nominated as the Subject Expert-1 to the Board of Studies in Commerce and Management at SPACES Degree College (Autonomous), Payakaraopeta.

The meeting of Board of Studies, Department of Commerce and Management is scheduled to be held on 23.10.2025 at 11:00 AM at SPACES Degree College, Payakaraopeta.

We request you to kindly make it convenient to participate in the meeting and contribute your valuable expertise.

We would be obliged if you acknowledge this letter at the earliest to confirm your participation in the meeting.

Thanking you



A. R. G. Reddy
Yours faithfully
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA

To

Sri.K.Lovaraju
Lecturer In Commerce,
S.V.V.S.D.Degree College,
Annavamam

Respected Sir,

Sub: Meeting of Board of Studies on 23rd of October, 2025

We are happy to inform you, that you have been nominated as the Subject Expert to the Board of Studies in Commerce and Management at SPACES Degree College (Autonomous), Payakaraopeta.

The meeting of Board of Studies, Department of Commerce and Management is scheduled to be held on 23.10.2025 at 11:00 AM at SPACES Degree College, Payakaraopeta.

We request you to kindly make it convenient to participate in the meeting and contribute your valuable expertise.

We would be obliged if you acknowledge this letter at the earliest to confirm your participation in the meeting.

Thanking you



A.R. G. Qe00x
Yours faithfully
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA



To

Sri.Ch. Lova Prasad,
Managing Director,
Sri Venkateswara Lova Prasad Exports,
Tetagunta,
Tuni.

Respected Sir,

Sub: Meeting of Board of Studies on 23rd of October, 2025

We are happy to inform you, that you have been nominated as the Member from Industrial Sector to the Board of Studies in Commerce and Management at SPACES Degree College (Autonomous), Payakaraopeta.

The meeting of Board of Studies, Department of Commerce and Management is scheduled to be held on 23.10.2025 at 11:00 AM at SPACES Degree College, Payakaraopeta. We request you to kindly make it convenient to participate in the meeting and contribute your valuable expertise.

We would be obliged if you acknowledge this letter at the earliest to confirm your participation in the meeting.

Thanking you



A.R. G. Reddy
Yours faithfully
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA



To

K. Venkata Satya Surya Kumar

Respected Sir,

Sub: Meeting of Board of Studies on 23rd of October, 2025

We are happy to inform you, that you have been nominated as the student alumni to the Board of Studies in Commerce and Management at SPACES Degree College (Autonomous), Payakaraopeta.

The meeting of Board of Studies, Department of Commerce and Management is scheduled to be held on 23.10.2025 at 11:00 AM at SPACES Degree College, Payakaraopeta. We request you to kindly make it convenient to participate in the meeting and contribute your valuable expertise.

We would be obliged if you acknowledge this letter at the earliest to confirm your participation in the meeting.

Thanking you



A. R. G. Reddy
Yours faithfully
PRINCIPAL
SPACES DEGREE COLLEGE
PAYAKARAOPETA

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA

DEPARTMENT OF COMMERCE & MANAGEMENT STUDIES

BOARD OF STUDIES MEETING

AGENDA

DATE: 23-10-2025

TIME: 11:00 PM

Venue: SPACES Degree College, Payakaraopeta.

Agenda of the Meeting:

- 1. Welcome and Introduction of Members**
- 2. Presentation & Discussion of the following aspects**
 - a) To Review the curriculum of I and II semesters of BBA & B.COM (Computer Applications) with effect from academic year 2025-2026.
 - b) To discuss Whether changes are required in the syllabus.
 - c) To discuss and propose the criteria and pattern of internal assessment.
 - d) To discuss and propose the pattern of external assessment.
 - e) To discuss Model Question papers for the I and II Semesters including Theory and Practical.
 - f) To discuss about blueprint for Internal exams and Semester End Examinations.
 - g) To propose the names for Question paper setters and Examiners.
 - h) To discuss about remedial classes for Slow learners
 - i) To discuss about Organizing Guest lecturers
 - j) To discuss about implementation of certificate courses.
- 3. Suggestions and feedback from experts and Members of the BOS.**
- 4. Any other matter according to the discretion of the Chair person.**
- 5. Resolutions**
- 6. Vote of Thanks**

Chairperson

BOARD OF STUDIES

SPACES DEGREE COLLEGE(AUTONOMOUS), PAYAKARAOPETA

DEPARTMENT OF COMMERCE & MANAGEMENT STUDIES

BOARD OF STUDIES MEETING - RESOLUTIONS

Date: 23-10-2025

Time: 12:00 Noon

Mode: offline

Members Attended:

1. Prof. Jaladi Ravi, Head, Department of Commerce & Management, College of Arts & commerce, Andhra University, Visakhapatnam
2. Sri.Ch. Lova Prasad, Sri Venkateswara Lova Prasad Exports,Tetagunta,Tuni.
3. Dr.Bhupathiraju Vishnu Varma, Asst. Professor, Department of Management,M.R.P.G.College, Vijayanagaram.
4. Sri.K.Lovaraju, Lecturer In Commerce,S.V.V.S.D.Degree College, Annavaram
5. Miss.B.Sirisha, Lecturer,SPACES Degree College(A), Payakaraopeta
6. Mrs.Md.Hoor Parvez, Lecturer, SPACES Degree College(A), Payakaraopeta
7. Mrs. D Roopaswarna Kumari,Lecturer, SPACES Degree College(A), Payakaraopeta
8. Sri.G.Tatayya Naidu,Lecturer, SPACES Degree College(A), Payakaraopeta
9. Sri.D.Manikyam, Lecturer, SPACES Degree College(A), Payakaraopeta
10. Dr.V.V.S.B.Bangar Raju, Lecturer, SPACES Degree College(A), Payakaraopeta
11. K. Venkata Satya Surya Kumar, Lecturer, SPACES Degree College(A), Payakaraopeta
12. Sri.P.Bhaskara Rao, HOD,Commerce & Management, SPACES Degree College(A), Payakaraopeta

The Chairperson of BOS welcomed all members and introduced them. The agenda points were discussed thoroughly and the following resolutions were made.

Resolution 1: It was resolved that the allotted credits and workload particulars for the Major papers remain unchanged and continue to follow the APSCHE norms. The detailed paper titles, curriculum frame work including credits and hours/ week were presented in [Annexure -1](#).

Resolution 2: It was resolved to made certain changes to the existing syllabus issued by APSCHE. The modifications are as follows:

BBA Semester I

Course 1: Accounting for managers

It was resolved to ADD a Topic **“Basics of Computerised accounting - TALLY”** in UNIT 1

Course 2: Principles of Management

It was resolved to delete a Topic **“Evolution of Management Thought, Trends and challenges in Modern Management”** in UNIT 1 & **“MBO- Management by Objective”** in UNIT 2

The remaining papers remain unchanged. The changes made in the syllabus, along with their justifications were presented in [Annexure -2](#).

Resolution 3: It was resolved to follow internal and external assessment prescribed by affiliating university, Andhra University. As per the University’s current norms, 30 marks will be allotted for Internal assessment and 70 marks will be allotted for external assessment. Students should secure a minimum of 40% in both internal and external assessments to qualify for a pass. The details of internal and external assessments along with qualifying marks, were presented in [Annexure -3](#).

Resolution 4:

It was resolved that the internal assessment of students will be based on the performance in mid examinations, student seminars, assignments, and attendance. Two mid examinations will be conducted in each semester for 50 marks each and scaled down to 10 marks. The breakup of internal marks is as follows:

Mid-1: 10 marks, Mid 2: 10 Marks, Seminar and Assignment-5 marks and Attendance -5 marks.

Resolution 5: The blue print and Model question paper for internal assessment were reviewed, discussed and approved for implementation. It was resolved that the first mid examination is to be conducted for first two units and second mid examination is to be conducted for next 2 units. The detailed blue print and model question paper were presented in [Annexure- 4](#).

Resolution 6: The blue print and Model paper for Semester End examination were reviewed, discussed and approved for implementation. It was resolved to conduct semester end examination for 70 marks consisting of essay type questions and short answer questions. The detailed blue print and model question paper were presented in [Annexure- 5](#).

Resolution 7: It was resolved to introduce certificate course in the following specializations. The certificate course may be offered in the II & III Year of their course and it should be designed to enhance Hands-On experience and industrial skills for industrial readiness.

Resolution 8: It was resolve to conduct remedial classes for slow learners after Mid -1 Examinations to help improve their academic performance.

Resolution 9: The BOS resolved to organize guest lectures by inviting subject experts from reputed institutions and industries to enhance student's exposure and knowledge.

Resolution 10: The list of question paper setters and examiners for Commerce & Management studies was presented, discussed and approved by the board, were presented in [Annexure -6](#).

The Chairperson thanked all members for their active participation and valuable inputs. The meeting concluded with all the above resolutions being passed unanimously.

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA
Department Of Commerce & Management Studies
Board of Studies Meeting – Resolutions

ANNEXURE-1

BBA - Course structure & Curricular framework for 1 & 2 semesters

Year	Semester	Course	Paper Title	No. Of Hours/ week	No. of Credits
I	I	1	Accounting for managers	4	4
		2	Principles of Management	4	4
	II	3	Managerial Economics	4	4
		4	Business Law	4	4

B.Com (Computer Application) - Course structure & Curricular framework for 1 & 2 semesters

Year	Semester	Course	Paper Title	No. Of Hours/ 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

Annexure -2

List of additions / deletions made in the syllabus - BBA

Year	Semester	Course	Paper	Units	Additions	Deletions	Justification
1	I	1	Accounting for managers	1	Basics of Computerised accounting - TALLY	Nil	Introducing TALLY to BBA students serves as a strategic and practical purpose in aligning academic learning with real-world business applications.
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
		2	Principles of Management	1	Nil	Evolution of Management Thought.	Covered briefly in Introduction, not a primary focus
						Trends and challenges in Modern Management	Dynamic topic. May become outdated quickly
				2	Nil	MBO - Management by Objective	Removed to focus on foundational principles and practices.
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
	II	3	Managerial Economics	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
			Business Law	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA

List of additions / deletions made in the syllabus - B.Com (C.A)

Year	Semester	Course	Paper	Units	Additions	Deletions	Justification
1	I	1	Business Organization and Management	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
		2	Fundamentals of Information Technology & Office Automation	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
			Fundamentals of Information Technology & Office Automation (Practical)	NIL			
	II	3	Financial Accounting I	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
		4	E-Commerce and Web Application and Development	1	Nil	Nil	NA
				2	Nil	Nil	NA
				3	Nil	Nil	NA
				4	Nil	Nil	NA
				5	Nil	Nil	NA
			E-Commerce and Web Application and Development (Practical)	NIL			

SEMESTER-I

COURSE 1: ACCOUNTING FOR MANAGERS

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Familiarize students with the fundamental principles and concepts of accounting.
- Equip learners with the skills to prepare and interpret financial statements.
- Help students use accounting information for managerial decision-making.
- Provide practical exposure to cost and management accounting tools.
- Develop analytical skills for financial statement analysis and budgeting.

Course Outcomes (COs)

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

CO1: Understand the principles of financial and managerial accounting.

CO2: Prepare and interpret basic financial statements.

CO3: Apply cost accounting techniques in managerial contexts.

CO4: Use financial information for decision-making and control.

CO5: Analyze financial statements for assessing organizational performance.

Unit I: Introduction to Accounting and Financial Statements

Meaning, Objectives, Functions and Importance of Accounting – Accounting Concepts and Conventions – Users of Accounting Information – Distinction between Financial Accounting, Cost Accounting, and Management Accounting – Introduction to Financial Statements: Trading Account, Profit and Loss Account, and Balance Sheet – Limitations of Financial Statements.

Basics of computerized Accounting (Tally)

Unit II: Financial Statement Analysis

Meaning and Purpose of Financial Statement Analysis – Types of Analysis: Vertical, Horizontal and Trend Analysis

Unit III: Cost Concepts and Classification

Meaning of Cost and Cost Accounting – Elements of Cost: Direct Material, Direct Labour, Direct Expenses, and Overheads – Cost Classification: Fixed, Variable, Semi-variable – Functional Classification of Costs – Preparation of Cost Sheet

Unit IV: Marginal Costing and Break-Even Analysis

Concept of Marginal Cost and Marginal Costing – Contribution – Profit-Volume Ratio – Break-even Point – Margin of Safety – Cost-Volume-Profit (CVP) Analysis

Unit V: Budgeting and Budgetary Control

Meaning and Objectives of Budgeting – Types of Budgets: Functional Budgets, Cash Budget, Flexible Budget, Master Budget – Preparation of Budgets – Budgetary Control: Meaning, Advantages and Limitations – Zero-Based Budgeting and Performance Budgeting (Conceptual overview only).

Student-Centric Activities

- Prepare final accounts from a given trial balance and present Trading, Profit & Loss Account, and Balance Sheet for a fictional firm.
- Create a detailed cost sheet using hypothetical data on materials, labor, and overheads to understand cost classification.
- Use Excel to compute and plot Break-even Charts to analyze cost-volume-profit relationships.
- Form groups to prepare functional budgets (sales, cash, production) and present a comparative analysis of budgeted vs. actual figures.
- Analyze financial statements of a real-life listed company and calculate key financial ratios for decision-making insights.

Recommended Textbooks

1. Maheshwari, S.N. & Maheshwari, S.K. (2022). An Introduction to Accountancy. Vikas Publishing House.
2. Jain, S.P. & Narang, K.L. (2022). Cost and Management Accounting. Kalyani Publishers.
3. Khan, M.Y. & Jain, P.K. (2022). Management Accounting. McGraw Hill Education.
4. Tulsian, P.C. (2022). Financial Accounting for Managers. Pearson Education.
5. Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2021). Introduction to Management Accounting. Pearson.

SEMESTER-I

COURSE 2: PRINCIPLES OF MANAGEMENT

Theory	Credits: 4	4 hrs/week
---------------	-------------------	-------------------

Course Objectives

This course is designed to:

- Introduce the fundamental concepts, functions, and principles of management.
- To examine the evolution of management thought and understand classical to contemporary practices.
- Equip students with the knowledge of planning, organizing, leading, and controlling functions.
- Analyze modern management strategies in the context of global challenges.
- Help students apply management theories and concepts to real-life business scenarios.

Course Outcomes (COs)

Upon successful completion of the course, the student will be able to:

CO1: Understand and explain the fundamental principles and practices of management.

CO2: Comprehend and apply the management process including planning, organizing, leading, and controlling.

CO3: Analyze different organizational structures and delegation patterns.

CO4: Evaluate various motivational and leadership theories in organizational contexts.

CO5: Apply managerial control techniques to enhance organizational productivity and quality.

Unit I: Introduction to Management

Definition and nature of management – Principles of management – Functions of management – Levels of management – Roles and responsibilities of managers – Emerging concepts in modern management.

Unit II: Planning

Nature and significance of planning – Types of planning: strategic, tactical, and operational – Planning process – Objectives and policies – Strategies and types of strategies – Advantages and limitations of planning

Unit III: Organizing

Nature and purpose of organizing – Principles of organization – Formal and informal organization – Organizational structure: functional, divisional, matrix – Line and staff authority – Centralization and decentralization – Delegation of authority – Recent trends in organizational design.

Unit IV: Directing

Meaning and importance of directing – Motivation: meaning, importance, and theories (Maslow, Herzberg, McGregor) – Leadership: styles and leadership theories (Trait, Behavioral, Contingency) – Communication process – Types of communication – Barriers to effective communication and ways to overcome them.

Unit V: Controlling

Nature and process of control – Types of control: feed forward, concurrent, feedback – Budgetary and non-budgetary control techniques – Productivity management – Cost control – Purchase control – Maintenance control – Quality control – Modern tools of managerial control.

Student-Centric Activities

- Case Study Analysis: Students analyze real-world business cases focusing on planning, organizing, or leadership strategies and present their observations and solutions.
- Management Role Play: Enactment of managerial roles such as planning meetings, staff delegation, or conflict resolution to simulate practical management scenarios.
- Group Debate: Conduct structured debates on topics like “Centralization vs. Decentralization” or “Autocratic vs. Democratic Leadership” to foster analytical thinking.
- Planning Simulation Exercise: Students develop a strategic plan or business model for a hypothetical startup, including vision, mission, goals, and organizational structure.
- Leadership Style Self-Assessment: Students take a leadership personality quiz and reflect on their style with examples of how it aligns with famous managerial theories.

Recommended Textbooks

1. Gupta, Sharma, & Bhalla. *Principles of Business Management*. Kalyani Publications, 1st Edition.
2. L. M. Prasad. *Principles of Management*. Sultan Chand & Sons, Latest Edition.
3. Koontz, H., & Weihrich, H. *Essentials of Management*. Tata McGraw-Hill, 1998.
4. Joseph L. Massie. *Essentials of Management*. Prentice Hall (Pearson), 4th Edition, 2003.
5. Tripathi, P. C., & Reddy, P. N. *Principles of Management*. Tata McGraw-Hill.
6. J. N. Chandan. *Management: Theory and Practice*.
7. J. S. Chandan. *Management: Concepts and Strategies*, Vikas Publishing.

SEMESTER-II

COURSE 3: MANAGERIAL ECONOMICS

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Familiarize students with the application of economic principles to managerial decisions.
- Enable students to analyze demand, supply, and consumer behavior using economic tools.
- Apply optimization techniques (e.g., derivatives) in managerial problem-solving.
- Understand pricing strategies and production decisions under different market conditions.
- Introduce macroeconomic indicators relevant to business decisions and policy environments.

Course Outcomes (COs)

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

CO1: Understand and apply core concepts of managerial economics in decision-making.

CO2: Analyze consumer behavior, demand elasticity, and supply responses.

CO3: Utilize marginal analysis and optimization techniques in pricing and output decisions.

CO4: Examine cost structures and production behavior in the short and long run.

CO5: Evaluate market structures and macroeconomic indicators affecting business performance.

Unit I: Introduction to Managerial Economics

Definition, nature, and scope of managerial economics – Role of managerial economics in decision-making – Microeconomics vs. Macroeconomics – Basic principles: Opportunity Cost Principle, Incremental Principle, Discounting Principle, Equi-marginal Principle, and Time Perspective – Application of managerial economics in business problems.

Unit II: Demand, Supply and Consumer Behavior (Basics)

Law of demand and determinants of demand – Elasticity of demand: Price, Income, and Cross Elasticity – Measurement and interpretation of elasticity – Factors affecting elasticity – Law of supply – Demand forecasting: types and importance (conceptual overview only).

Unit III: Utility Theory and Consumer Equilibrium

Cardinal Utility Approach: Total utility and Marginal Utility – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Ordinal Utility Approach: Indifference Curve Analysis – Marginal Rate of Substitution – Budget Line and Consumer Equilibrium – Impact of changes in income and prices on equilibrium.

Unit IV: Production, Cost and Market Structures

Production Function – Fixed and Variable Inputs – Laws of Production: Law of Variable Proportion and Returns to Scale – Cost Concepts: Explicit, Implicit, Private, and Social Costs – Cost Curves in Short and Long Run – Economies and Diseconomies of Scale – Market Structures: Features and Pricing under Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly.

Unit V: Macroeconomic Analysis for Managers

National Income Concepts: GDP, GNP, NDP, NNP, and Methods of Calculation (overview) – Theories of Income and Employment: Classical and Keynesian Views – Business Cycles and their Impact on Business – Relevance of Macroeconomic Indicators in Managerial Decision-making – Role of Government Policies in Economic Stabilization.

Student-Centric Activities

- Elasticity Case Study: Analyze demand elasticity for real-life products.
- Consumer Choice Simulation: Model consumer equilibrium using budget lines.
- Cost Curve Plotting: Prepare cost curves using sample industry data.
- Market Structure Role Play: Enact pricing strategies under different markets.
- Economic Indicator Report: Present business impact of GDP, inflation, etc.

Recommended Textbooks and Readings

1. Ivan Png (2021). *Managerial Economics*. Blackwell Publishers.
2. Dominick Salvatore (2022). *Managerial Economics in a Global Economy*. Cengage/Thomson South-Western.
3. Paul G. Keat & Philip K. Y. Young (2022). *Managerial Economics: Economic Tools for Today's Decision Makers*. Pearson.
4. D.N. Dwivedi (2022). *Managerial Economics*. Vikas Publishing House.
5. L. Varshney & K.L. Maheshwari (2022). *Managerial Economics*. Sultan Chand & Sons.
6. Lipsey & Chrystal (2022). *Economics*. Oxford University Press.

SEMESTER-II

COURSE 4: BUSINESS LAW

Theory

Credits: 4

4 hrs/week

Course Objectives (COs)

This course is designed to:

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

Course Outcomes (COs)

CO1: Understand the essential elements and classifications of contracts under the Indian Contract Act, 1872.

CO2: Identify and evaluate the legal validity of offer, acceptance, and consideration in contract formation.

CO3: Examine the legal rules related to party capacity, contingent contracts, and remedies for breach.

CO4: Analyze the rights and duties under the Sale of Goods Act and the mechanisms of consumer protection.

CO5: Explain the scope of the IT Act 2000 and apply cyber safety measures and reporting procedures for cybercrimes.

Unit I: Law of Contract

Meaning and definition of Agreement and Contract – Essential elements of a valid contract – Types of contracts: Valid, Void, Voidable, Executed and Executory – Introduction to the Indian Contract Act, 1872

Unit II: Offer, Acceptance and Consideration

Definition of a valid offer and its essentials – Legal rules relating to offer and lapse of offer – Valid acceptance and its legal rules – Legal rules regarding consideration

Unit III: Capacity of the Parties and Contingent Contract

Legal rules regarding agreements with minors, persons of unsound mind, and disqualified persons – Concept and essentials of contingent contracts – Different modes of discharge of contract: performance, breach, agreement, and impossibility – Remedies available for breach of contract including damages, injunction, and specific performance.

Unit IV: Sale of Goods Act, 1930 and Consumer Protection Act, 2019

Contract of Sale – Sale vs. Agreement to Sell – Conditions and Warranties – Transfer of property and risk – Rights of an unpaid seller – Introduction to Consumer Protection Act, 2019 – Definitions: Consumer, Goods, Services, Complaint, Consumer Dispute – Consumer Rights and Responsibilities – Consumer Protection Councils and Redressal Forums.

Unit V: Information Technology Act, 2000

Introduction to Cyber Laws – Types of cybercrimes: hacking, phishing, identity theft, cyber stalking, data breaches – Need for cyber legislation in India – Scope and objectives of IT Act 2000 – Digital signatures and authentication – Cyber security safety mechanisms – Legal remedies and reporting procedures for cybercrimes.

Suggested Student Activities

- **Role Play:** Enact simple business contracts demonstrating all essential elements; classify them as valid, void, or voidable.
- **Case Analysis:** Evaluate real or hypothetical cases regarding the validity of offer and acceptance.
- **Debate:** Debate on the pros and cons of allowing minors to enter into contracts.
- **Complaint Simulation:** Draft and present a mock complaint under the Consumer Protection Act.
- **Poster/Presentation:** Design posters or slides highlighting types of cybercrimes, safety tips, and legal remedies.

Recommended Books and References

1. J. Jaysankar – *Business Laws*, Margham Publications, Chennai
2. N.D. Kapoor – *Business Laws*, S. Chand Publications
3. V. Balachandran – *Business Law*, Tata McGraw Hill
4. Tulsian – *Business Law*, Tata McGraw Hill
5. Pillai & Bhagavathi – *Business Law*, S. Chand Publication

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES
B.Com (Computer Applications) - SYLLABUS w.e.f 2025-2026 AY
SEMESTER-I
COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts ;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

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

CO1: Identify and differentiate various forms of business organisations including P4 models and franchising systems.

CO2: Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.

CO3: Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.

CO4: Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.

CO5: Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

SYLLABUS

Unit I: Business: Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company, Public-Private- People-Partnership Model (P4), Franchising, Business Chains.

Unit II: Business Environment:

Mergers and Acquisitions- Business Takeovers- Corporate Social Responsibility (CSR)- examples with reference to AP state, Concept of Quality- Total Quality Management (TQM)- 6 Sigma. Kizen, Quality Circles.

Unit III: Management:

Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning- Decision Making- Delegation of authority- Decentralisation- Departmentation.

Unit IV: Motivation:

Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory– Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, **Situational Leadership Theory**.

Unit V: Staffing

Line and staff relationship - Control: meaning and importance- process of control-control techniques- budgetary control.

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plantlocation
- Seminars on different topics related to Business organization
- Case studies of successful corporate/business heroes.

Reference Books:

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. (Year Unknown). *Business organization*. Sultan Chand & Sons. *(Please insert the year if available.)*
5. Prakash, J. (Year Unknown). *Business organisation and management* (Hindi and English ed.). Kitab Mahal Publisher

SEMESTER-I

COURSE 2: Fundamentals of Information Technology & Office Automation

Theory

Credits: 3

3 hrs/week

Course Objectives:

1. **Understand foundational computing concepts** including number systems, evolution of computers, and architectural components.
2. **Explore basic computer organization and network fundamentals**, recognizing device functions, system types, and internet components.
3. **Demonstrate proficiency in word processing and presentation tools**, applying formatting techniques and design elements for professional outputs.
4. **Develop competency in spreadsheet operations**, employing formulas, charts, and data-handling techniques.
5. **Apply advanced data modeling and productivity features** to analyze and visualize data efficiently using modern tools.

Course Outcomes:

Learners will be able to:

1. **Convert between binary, decimal, octal, and hexadecimal systems**, and explain computer evolution and generations with examples.
2. Learners will demonstrate **basic blocks of a computer and fundamental networking knowledge**.
3. Create professional-level documents and **design visually appealing presentations** using word processing software and presentation software.
4. Manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations**.
5. Apply data modelling techniques to **analyze, organize, and represent data effectively** in various scenarios.

Unit-I Number Systems, Evolution , Block Diagram and Generations

Number Systems: Binary, Decimal, Octal, Hexadecimal; conversions between number systems.

Evolution of Computers: History from early mechanical devices to modern-day systems.

Block Diagram of a Computer: Input Unit, Central Processing Unit, Memory Unit, Output Unit.

Generations of Computers: First to Fifth Generation – Technologies, Characteristics, Examples.

Unit-II Basic Organization and Network Fundamentals

Computer Organization: Functional components: Input/Output devices, Storage types, Memory Hierarchy.

Types of Computers: Micro, Mini, Mainframe, and Supercomputers.

Networking Fundamentals: Definition, Need for Networks, **Key Components:** Nodes, Links, Protocols, Networking Devices. **Types of Computer Networks :** LAN, WAN, MAN.

Network Topologies: Bus, Ring, Star, Mesh..

Internet Basics: History, IP Address, URL, WWW, Web browsers, Search engines, E-mail, Internet Security.

Unit-III Word Processing and Presentations

Word Processing Basics: Definition, Using Microsoft Word / Google Docs. Templates for resumes, letters, reports. **Basic text editing and formatting** - Typing and editing text, Font styles, sizes, colors, and effects, Paragraph alignment, indentation, and spacing, Bullets, numbering, and text highlighting, Templates for resumes, letters and reports. **Working with Tables and Graphics** - Inserting and formatting tables, Adding images, shapes, icons, and SmartArt, Text wrapping and positioning graphics.

Document Layout and Design - Page setup, Headers, footers, and page numbering, Section breaks and columns, Applying themes and styles. **Advanced Features** - Spell check and grammar tools, Thesaurus, and Mail merge. **References and Citations** Footnotes, endnotes, and captions, Bibliography and citation tools, Table of contents and index creation.

Presentation Tools: Using PowerPoint/Google Slides – Creating, Saving and Opening presentations, Adding, deleting, and rearranging slides, Slide layouts and design themes, Using templates and master slides, Slide sorter and outline view, Applying transitions and Animations, Design and Layout.

Applications: Creating resumes, Reports, Brochures, and Presentations.

Unit-IV Spread sheet Basics

Spreadsheet Concepts: Understanding rows, columns, cells in tools like MS Excel/Google Sheets, Workbook, Worksheet, **Cell referencing-** Relative, Absolute, Mixed.

Functions and Formulae: Mathematical, Statistical, Logical, Text, Date and Time, Financial.

Lookup and Reference : VLOOKUP, HLOOKUP, XLOOKUP, INDEX, MATCH

Visual representations: Creating a chart, common chart types, Column Chart, Bar Chart, Line Chart, Pie Chart, Scatter Chart, Histogram.

Data Handling: Sorting data, Filtering data, Grouping Data, **Conditional formatting:** Data Bars, Color Scales, Icon Sets, Custom Formulas.

Unit-V Data Modelling

Data Analysis Tools: Pivot Tables and Pivot Charts, Data Validation (Drop-downs, Input Messages, Error Alerts), **What-If Analysis:** Goal Seek, Scenario Manager, Data Tables

Charts and Dashboards: Creating Interactive Dashboards, Using slicers with Pivot Tables, Combo Charts and Sparklines.

Productivity Tips: Using Named Ranges, Freeze Panes, Split View.

Text Books:

1. **Thareja, R.** (Second Edition). *Fundamentals of Computers*. Oxford University Press.
2. **Rajaraman, V.** (n.d.). *Fundamentals of Computers*. PHI Learning.
3. **Norton, P.** (2017). *Introduction to Computers* (7th ed.). McGraw Hill Education.
4. **Nordell, R., Stewart, K., Easton, A., Graves, P. R., & Triad Interactive, Inc.** (2022). *Microsoft Office 365: In Practice* (1st ed.). New York: McGraw Hill Education.

References Books:

1. **Alexander, M., & Kusleika, R.** (2022). *Microsoft Excel 365 Bible* (2nd ed.). Wiley.
2. **Lowe, D.** (2021). *Networking All-in-One For Dummies* (8th ed.). Wiley.
3. **Microsoft Official Docs and Training:** <https://learn.microsoft.com>
4. **Google Workspace Learning Center:** <https://support.google.com/a/users/>

Activities:

Unit 1: Number Systems & Computer Evolution

Outcome: At the End of the Course, The Students will be able to **explain different number systems**, the historical evolution of computers, and identify key components in a block diagram.

Activity: Create a digital poster or infographic comparing number systems (binary, decimal, octal, hexadecimal) and illustrating the timeline of computer generations with key innovations.

Evaluation Method: Rubric-based assessment of the poster presentation on a 10-point scale focusing on:

- Accuracy of number system conversions
- Correct identification of block diagram components
- Visual organization and creativity

Unit 2: Computer Architecture & Networking Basics

Outcome: Learners will demonstrate **basic blocks of a computer and fundamental networking knowledge**.

Activity: Design a concept map showing the internal architecture of a computer and types of networks (LAN, WAN, MAN), including devices and topologies.

Evaluation Method: Checklist-based peer review and instructor validation:

- Completeness of the map
- Correctness of networking concepts
- Use of appropriate terminology
- Logical flow and structure of the map

Unit 3: Word Processing & Presentation Design

Outcome: Learners will create professional-level documents and design visually appealing presentations using word processing software and presentation software.

Activity: Prepare a formal report (e.g., project proposal) in a word processor and present it using a slide deck with transitions, embedded media, and design elements.

Evaluation Method: Performance-based evaluation using a 10-point scoring scale:

- Formatting and structure of the document
- Presentation aesthetics and clarity
- Communication skills during presentation

Unit 4: Spreadsheet Analysis & Visualization

Outcome: Learners will manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations.**

Activity: Analyze a dataset (e.g., student scores or sales data) using spreadsheet software. Apply formulas (SUM, AVERAGE, IF, VLOOKUP) and create relevant charts.

Evaluation Method: Practical test with a rubric:

- Correct use of formulas
- Accuracy of data summaries

Unit 5: Data Analysis and Visualization:

Outcome: Learners will apply data modelling techniques to **analyze, organize, and represent data effectively** in various scenarios.

Activity: Prepare an interactive dashboard for a given data set using EXCEL.

Evaluation Method: Evaluation of the dashboard on a 10-point scoring scale:

- Presentation aesthetics and clarity
- Interactiveness
- Communication skills during presentation

SEMESTER I

COURSE 2: Fundamentals of Information Technology & Office Automation Practical

Credits: 1

2 hrs/week

List of Experiments:

1. Demonstration of Assembling and Desassembling of Computer Systems.
2. Identify and prepare notes on the type of Network topology of your institution.
3. Prepare your resume in Word by using the Resume template.
4. Using Word, write a letter to your higher official seeking 10-days leave.
5. Create a multi-page academic report and format it using headers and footers. The header will include the document title and author name, while the footer will contain page numbers and the date.
6. Prepare a formal invitation letter and use Mail Merge to personalize it for a list of recipients.
7. Prepare a report that includes: A table summarizing sales data, A graphic (image or chart) illustrating product performance with the proper formatting and alignment of both elements
8. Prepare a document and add Citations, Footnotes, and Bibliography in Word.
9. Create a PowerPoint Presentation on the Role of AI in Business Decision-Making.
10. Using a spreadsheet, prepare your class Time Table.
11. Using a Spreadsheet, calculate the Gross and Net salary of employees (Min 5) considering all the allowances.
12. Generate the class-wise and subject-wise results for a class of 20 students. Also generate the highest and lowest marks in each subject.
13. Using IF, AND, OR, and IFERROR to Automate Grade Evaluation.
 - a. Create a table of student scores in different subjects.
 - b. Use IF to assign grades (A/B/C/Fail).
 - c. Use IFERROR to handle missing scores or invalid data.
14. Consider the problem of preparing a stationary order for the month of March. The item description, quantity and cost per item are available. The total cost per item is to be calculated and the final cost per item involves a sales tax of 2% over the total cost. The gross total and the net total are to be displayed.

Sl. No.	Description	Quantity	Cost Per Item
1	Notepad	202	2.85
2	Writing Pad	86	3.95
3	Ball point pen (Blue)	520	2.50
4	Cello-tape	75	2.95
5	A4 Refill pad	90	5.95
6	Pencils	603	0.50
7	Crayons	80	3.85
8	Stapler	30	9.95

9	Hole punch	25	14.95
10	Ring Binder	45	10.95

15. You are given the order details of a company in the below table.

Order Id	Product	Unit price	Quantity	Discount	Revenue	Tax (2% for each order)	Net Income
11250	A	8	10	0%	?	?	?
11251	B	20.8	1	0%	?	?	?
11252	C	7.7	16	25%	?	?	?
11253	D	15.6	50	0%	?	?	?
11254	E	39.4	15	25%	?	?	?
				Total	?		?

- Calculate the revenue and tax on the revenue for each product.
- Calculate the net income of each product.
- Calculate the total revenue of all products.
- Calculate the total net income of all products.

16. Create an Excel sheet with the following fields in the Sales table.

i) Month ii) Item iii) Quantity iv) Price v) Commission

Use Data Validation criteria for:

- Quantity and Price should be whole numbers
- Commission @3.5% of Price should be allowed only two decimals.
- Price should accept 5000 and above values only.

17. Consider the problem of finding the total and average marks of five subject marks for five students. Calculate the Maximum mark, minimum mark, mean, median, Standard deviation and Variance for each subject.

Roll. No.	Name	Accounting	Income Tax	Business Law	Total	Average
100	Ramesh	85	75	60	?	?
101	Mahesh	100	78	85	?	?
102	Suresh	65	72	70	?	?
103	Ravi	90	80	85	?	?
104	Raju	80	76	90	?	?

18. The following are the details of Expenditure. Draw a Pie diagram with appropriate Formatting options, including Percentages and chart headings.

Product	Sales
Food	10000
Rent	5000
Clothing	1000
Fee	4000

19. The following
the students of B.

are the marks obtained by
Com. In three subjects.

Roll. No.	Name	Accounts	IT	Economics
2001	Ramesh	65	85	75
2009	Mahesh	88	75	60
2004	Suresh	67	84	35
2002	Ravi	42	85	74
2007	Raju	88	89	90

- Sort the above table on Roll. No.
- Using Conditional formatting List out students who scored
 - Less than 55 in Accounts
 - More than 75 in IT
 - Between 60 and 75 in Economics.

20. Prepare Pivot Table for the given data:

Department	Employee Name	Salary
HR	Ramesh	20,000
Finance	Mahesh	18,500
IT	Suresh	17,500
HR	Ravi	13,000
Finance	Raju	15,000
IT	Balu	10,000

21. Employee
Using HLOOKUP,
INDEX, and

Database Search
VLOOKUP,
XLOOKUP,
MATCH

a. Create a
database of

- employees (Name, ID, Department, Salary).
- Implement VLOOKUP to search by employee ID.
- Use HLOOKUP to extract department heads by role.
- Apply XLOOKUP for more flexible searches.
- Use INDEX + MATCH as an alternative to VLOOKUP.

22. Sales Report Analysis Using Pivot Tables and Charts

- Use a dataset of product sales (Product, Region, Date, Quantity, Revenue).
- Create Pivot Tables to summarize data by region/product.
- Insert Pivot Charts for visual analysis (e.g., bar, line).
- Add slicers to make the dashboard interactive.

23. Designing a Data Entry Form with Drop-downs and Input Rules

- Create a student registration form.
- Add drop-down lists for course selection using Data Validation.
- Add input messages to guide users.
- Add error alerts for wrong entries.

24. Monthly Budget Planning using Goal Seek and Scenario Manager

- Create a simple personal budget (income, expenses, savings).
- Use Goal Seek to determine income needed to save a desired amount.
- Use Scenario Manager to compare different budgeting scenarios (best/ worst/ realistic case).
- Create a one-variable Data Table to analyze how different expenses affect savings

25. Consider the monthly sales report

Month	Region	Product	Units Sold	Unit Price (₹)	Total Sales (₹)
Jan-25	North	Laptop	120	50,000	60,00,000
Jan-25	South	Tablet	80	30,000	24,00,000
Feb-25	North	Laptop	150	50,000	75,00,000
Feb-25	South	Tablet	90	30,000	27,00,000
Mar-25	North	Laptop	100	50,000	50,00,000
Mar-25	South	Tablet	110	30,000	33,00,000

- Create PivotTables
- Add Slicers
- Create Combo Chart
- Insert Sparklines
- Assemble Dashboard

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING I

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes (COs)

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

CO1: Understand the basic concepts of financial accounting;

CO2: Analyse the accounting process;

CO3: Enable the students to understand the various methods of depreciation and its calculation;

CO4: Examine the impact of provisions and reserves on profitability of business;

CO4: Workout with final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

Unit – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book-Preparation of Trial Balance- Rectification of Errors (Including Problems)

Unit – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation- Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (Including Problems).

Unit – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries – Adjustment in Final Accounts – Impact on Profit – (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including Problems)

Activities

- Quiz on accounting principles, concepts, and classification of accounts.
- Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods.
- Comparative presentation of Depreciation and Amortisation.
- Field-based report: Collect and analyse final accounts of a local business.

References:

1. Ranganatham, G., & Venkataramanaiah, M. (2019). *Financial accounting*. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). *Accountancy*. Ludhiana: Kalyani Publishers.
3. Arulanandam, M. A. (n.d.). *Advanced accountancy*. Mumbai: Himalaya Publishing House.
4. Goyal, V. K. (n.d.). *Financial accounting*. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). *Accountancy–I*. New Delhi: Tata McGraw Hill Publishing Co.

SEMESTER-II

COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Theory

Credits: 3

3 hrs/week

Course Objectives:

1. Understand the evolution, types, and models of e-commerce, including technical, legal, and ethical frameworks. Explore web design technologies and content management systems relevant to e-commerce platforms.
2. Apply online marketing principles, SEO techniques, and e-payment systems with attention to logistics and risk management.
3. Design interactive and responsive websites using HTML5, CSS3, and client-side scripting with JavaScript.
4. Develop and customize CMS-based interfaces using the Bootstrap framework and responsive design principles.

Course Outcomes:

Learners will be able to:

1. Describe e-commerce models, revenue strategies, and legal considerations including cyber laws and data privacy.
2. Implement basic web structures using HTML5 and apply web design principles suitable for digital commerce.
3. Create and style dynamic websites using CSS for layout, animation, and visual enhancements.
4. Write client-side scripts using JavaScript to enable interactivity, form validation, and event handling.
5. Build responsive e-commerce front-ends using the Bootstrap framework, incorporating reusable UI components and custom styling.

UNIT-I

Introduction to E-Commerce: Definition, scope, and evolution, Benefits and limitations

Types of E-Commerce: B2B, B2C, C2C, C2B, G2C models

E-Commerce Business Models: Revenue models (advertising, subscription, etc.)

Infrastructure for E-Commerce : Internet, intranet, Extranet

Payment gateways and digital wallets Legal and Ethical Issues: Cyber laws and data privacy, Intellectual property, taxation, and security.

Case study : Study of successful e-businesses

UNIT-II

Technology in E-Commerce: Essentials of web design for business - Content management systems (WordPress, Shopify, Bootstrap)

Online Marketing & SEO: Digital marketing channels, Search engine optimization basics.

Digital Payment Systems: Credit/Debit Cards, Net Banking, Mobile Wallets, UPI, Electronic Fund Transfer (EFT) , Payment Gateways – Blockchain and Cryptocurrencies, Artificial Intelligence and E-Commerce, Future of E-Commerce.

Web Designing: Web designing Principles, Introduction to HTML5, HTML Document Structure, Formatting Elements (text and block formatting), Lists, Images, Links and Navigation (External and internal links), Tables, Inlineframes, HTML Forms. Embedding multimedia objects.

UNIT III : Cascading Style Sheets

CSS Basics: CSS Rule, Applying CSS Rules (Selectors), Embedding CSS code in HTML page
Inline, internal, external style sheets.

CSS Properties: Font, Color, Types of CSS Color values, Background, CSS Box Model, Display properties, Styling Pseudo Elements, Positioning properties, Layering, Styling Lists and tables.

UNIT IV: Client Side Scripting using JAVA SCRIPT

Javascript Basics: Datatypes, Variables, Operators, Control Statements, Functions.

Builtin Objects: Arrays, String, Date, Window, Document, RegEx.

Document Object Modelling: Introduction to DOM, Form Validation using Java Script, Event Handling: Mouse events, form submission events, load and unload events, keyboard events – focus and blur events.

UNIT V : BOOTSTRAP FRAMEWORK for designing CMS

Responsive Webdesign: Grid System, Breakpoints, Containers, Utilities.

Introduction to BOOT STRAP FRAME WORK: Benefits, Setup Bootstrap Project.

BootStrap Components: Navigation, Creating navigation bars (.navbar), Dropdowns, and Responsive togglers. Buttons-Styling buttons with various classes for size, color, and state. Forms-Styling form elements like inputs, labels, and client side validation. Carousels-Creating image sliders. Alerts: Displaying informative messages

Customization: Overriding Bootstrap's default styles using custom CSS

TEXT BOOKS & REFERENCE BOOKS

1. Whiteley, D., 2000. *E-commerce: Strategy, technologies and applications*. McGraw-Hill Education.
2. Turban, Efraim, David King, Jae Kyu Lee, Ting-Peng Liang, and Deborrah Turban. *Electronic Commerce: Concepts, Models, Strategies*. Pearson Education, 2002.
3. Robbins, Jennifer Niederst. *Learning Web Design: A Beginner's Guide to HTML, CSS, JavaScript, and Web Graphics*. 5th ed., O'Reilly Media, 2018.
4. Kogent Learning Solutions Inc. *Web Technologies Black Book*. Dreamtech Press, 2009.
5. Diwan, Amit. *Ultimate Bootstrap for Responsive Web Design*. Orange Education Pvt. Ltd., 2024. ISBN: 9789348107251.
6. Hussain, Frahaan, and Kameron Hussain. *Mastering Bootstrap 5: From Basics to Expert Projects*. Sonar Publishing, 2023. ISBN: B0CPW9PRVT.

E-Resources

1. NPTEL / SWAYAM Online Lectures ::Course: E-Business (NPTEL)
2. https://www.tutorialspoint.com/e_commerce/index.htm
3. <https://www.w3schools.com/bootstrap5/>
4. <https://www.w3schools.com/> (HTML-CSS- JAVASCRIPT)
5. <https://developer.mozilla.org/en-US/docs/Learn/CSS>
6. <https://www.freecodecamp.org/learn/2022/responsive-web-design/>
7. <https://developer.mozilla.org/en-US/docs/Learn/HTML>

ACTIVITIES

UNIT 1 – Introduction to E-Commerce

Activity 1: Case Study – Amazon’s Growth Story

Scenario:

Students analyze how Amazon evolved from an online bookstore to a global e-commerce leader.

Task: Identify Amazon’s e-commerce model (B2C) and revenue models, List benefits and limitations faced during its evolution.

Expected Outcome: Students will understand the evolution of e-commerce and business models.

Evaluation: Accuracy of model identification, Depth of analysis, Quality of presentation.

Activity 2: Case Study – Paytm and Digital Payments in India

Scenario:

Examine Paytm’s role in enabling digital wallets and online transactions in India.

Task: Explain how Paytm works as a payment gateway, Discuss challenges faced related to cyber laws, taxation, and data privacy.

Expected Outcome: Students will relate theory with Indian e-payment ecosystems. **Evaluation:** Correct explanation of payment gateway functions, Identification of legal/ethical issues.

UNIT 2 – Technology in E-Commerce

Activity 1: Case Study – Shopify Websites

Scenario:

Students explore Shopify-based small business sites.

Task: Analyze features of a Shopify store (design, responsiveness, content), Suggest 3 improvements for better customer experience.

Expected Outcome:

Students will understand CMS tools and good design practices. Evaluation: Relevance of suggested improvements, Clarity of analysis.

UNIT 3 – CSS

Activity 1: Case Study – Homepage Redesign (FLIPKART)

Scenario:

Flipkart wants to revamp its homepage with modern CSS techniques.

Task: Suggest CSS improvements (color scheme, box model usage), Implement one of these changes in a sample HTML page.

Expected Outcome: Students will apply CSS properties for real-world UI improvement.

Evaluation: Creativity of suggestions, Correctness of CSS code.

Activity 2: Case Study – Netflix Interface Styling

Scenario: Analyze Netflix’s web interface for user experience.

Task: Identify 5 CSS techniques used (hover effects, transitions, grids). Replicate one effect in a simple web page.

Expected Outcome: Students will recognize modern CSS practices.

Evaluation: Correct identification of techniques, Working replication of an effect.

Unit 4 – Client-Side Scripting

Case Study 1: Form Validation in IRCTC Booking Portal

Scenario: IRCTC uses JavaScript to validate passenger details (e.g., correct email format, age range, date picker) before allowing ticket booking.

Activity: Study how form validation prevents incorrect inputs during online train booking, Implement a simple form (name, email, age, travel date) and add JavaScript validation for each field.

Outcome: Students will be able to write JavaScript for real-world form validation.

Evaluation: Accuracy of validation logic, Correct handling of invalid inputs, Code structure and usability.

Case Study 2: Client-Side Cart Updates in BigBasket

Scenario: BigBasket updates cart totals instantly when the user changes product quantity without reloading the page.

Activity: Discuss how JavaScript DOM manipulation is used for updating totals. Create a simple product list with quantities and update total cost dynamically using JavaScript.

Outcome: Students will understand how JavaScript modifies the DOM in real-time.

Evaluation: Functionality of dynamic updates, Correctness of calculations, Neat interface

UNIT 5 – Bootstrap

Activity 1:

Case Study: Responsive Website for a Start-up

Scenario: A local bakery wants a responsive site using Bootstrap.

Task: Design a layout using Bootstrap grid, navbar, and carousel, Ensure the design adjusts for mobile and desktop.

Expected Outcome: Students will learn to create responsive layouts.

Evaluation: Correct application of Bootstrap components, Responsiveness.

Activity 2:

Case Study: Zomato UI Components

Scenario: Study Zomato's website UI elements.

Task: Identify Bootstrap-like components (cards, modals, navigation), Recreate one of these components using Bootstrap in a sample page.

Expected Outcome: Students will apply Bootstrap UI concepts.

Evaluation: Correct recreation of components, Visual similarity and functionality

SEMESTER-II

COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Practical

Credits: 1

2 hrs/week

List of Experiments:

1. Create a simple HTML page with:Headings, paragraphs, bold/italic text
2. Create a music promotion webpage (include audio and video files in your html page)
3. Create an online registration form
4. Create Grocery Lists for an E-commerce Website (OL: Top 5 fruits in demand, UL: vegetables, DL: Terms – Fruits, Vegetables, Beverages (with definitions))
5. Create a Blog Article with Text Formatting (sample tasks: Bold the title; Italicize author name; Highlight key points, Use subscript/superscript for scientific terms. highlight the important lines etc)
6. Create a static product gallery page that displays 4 product images in a grid layout (using HTML tables)
7. Create an interactive map using <map> and <area> tags where clicking on different areas navigates to different pages.
8. Demonstrate the usage of hyper links : intra hyperlinks, external and internal hyperlinks
9. Create a table with columns: Bus No, Route, Departure Time, Arrival Time for 5 buses.
10. Demonstrate the usage of iframes.
11. Demonstrate Layout Design Using CSS Box Model.
12. Demonstrate linking an external CSS file to style a multi-page college website.
13. Demonstrate Styling Text, Colors, and Backgrounds.
14. Demonstrate CSS animation on page elements(text,images etc)
15. Create a webpage to Design an image gallery page for an art exhibition.(Apply transitions and transforms for interactive effects like scale transform when an image is hovered- Rotate an image slightly when clicked- Smooth transitions for hover effects)
16. Create webpages demonstrating the usage of CSS Animations and transitions and transforms on images and text
17. Write a script to take two numbers as input and display their sum, difference, and product using a function.
18. Validate a registration form (check for empty fields, valid email, and password length).
19. Create a webpage that changes background color when a button is clicked and displays an alert when the page is loaded.
20. Create a web page with a list and buttons to Add, Remove, and Highlight list items dynamically using JavaScript DOM methods.
21. Display a live digital clock on a web page using JavaScript (updates every second).
22. Write a JavaScript program that greets the user with "Good Morning", "Good Afternoon", or "Good Evening" based on the current system time.
23. Create a product showcase slideshow for an e-commerce homepage using JAVA SCRIPT (Use onclick events for "Next" and "Previous" buttons to navigate).
24. Create a small price calculator for an e-commerce page to calculate the final price of a product after applying a discount/offers.
25. Create a navigation menu with hover effects for a website using CSS The top of the page should have a navigation bar with links:
 - Home
 - Products
 - Deals
 - About
 - ContactOn hovering over these links, the color and background should change smoothly.
26. Create a featured products carousel for an online store homepage using Bootstrap.
27. Develop a responsive web-based virtual calculator interface using Bootstrap (Hint:

Use Bootstrap Grid System and Components to create a calculator interface. Apply Bootstrap utilities for alignment, spacing, and button styling. Add basic functionality using JavaScript)

28. Mini Project: Build a single-page responsive portfolio combining HTML5, CSS, JavaScript, and Bootstrap:

- Sections: Home, About, Projects, Contact
- Responsive layout
- Bootstrap components (navbar, carousel, buttons)

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

Annexure-3

Evaluation pattern

S. No	Theory / Practical	Marks
1	Theory Component	100
2	Practical Component (B.Com C.A)	50

Internal & External Assessment

S. No	Assessment	Marks
1	Internal Assessment	30
2	Semester End Examination	70

Assessment and Qualifying Marks

S. No	Assessment	Total Marks	Qualifying Marks
1	Internal Assessment	30	12
2	Semester End Exam - Theory	70	28
3	Semester End Exam- Lab	50	20

Internal Assessment Breakup

S. No	Activity	Marks Allotted
1	Mid -term Examination 1	10
2	Mid -term Examination 2	10
3	Student Seminars & Assignments	05
4	Attendance	05

Rubrics for Awarding Attendance marks

S. No	Attendance Percentage	Marks allotted
1	75%	1
2	76 – 80 %	2
3	81 – 85 %	3
4	86 – 90 %	4
5	90.01 to 100 %	5

Annexure – 4

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA

I BBA / B.COM Semester -I

PAPER – 1

W.e.f 2025- 2026 Admitted Batch

Blue Print for Internal Examinations – Mid-term Exams

Time: 2 Hrs.

Max. Marks: 50

Section	Category	Marks for Each Question	Questions to be given	Questions to be Answered	Marks
A	Essay Questions	10	6 Questions	3 Questions	3 x10 = 30M
B	Short Answer Questions	4	7 Questions	5 Questions	5 x 4 =20M
Total	-	-	13 Questions	8 Questions	50 M

Model Question Paper

Section – A

I. Answer the following Questions

3 x 10 = 30M

1. Essay question

(Or)

2. Essay question

3. Essay question

(Or)

4. Essay question

5. Essay question

(Or)

6. Essay question

II. Write any five of the following

5 x 4 = 20M

1. Short answer

2. Short answer

3. Short answer

4. Short answer

5. Short answer

6. Short answer

7. Short answer

Annexure – 5

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA

I BBA / B.COM Semester -I

PAPER – 1

W.e.f 2025- 2026 Admitted Batch

Blue Print for Semester End Examinations – Theory Paper

Time: 3 Hrs

Max. Marks: 70

Section	Category	Marks for Each Question	Questions to be given	Questions to be Answered	Marks
A	Essay Questions	10	10 Questions	5 Questions	5 x 10 = 50M
B	Short Answer Questions	4	8 Questions	5 Questions	5 x 4 = 20M
Total	-	-	18 Questions	10 Questions	70 M

Distribution Pattern of Essay and Short Answer Questions among the 5 Units

Unit	Essay Questions to be Given	Essay Questions to be answered	Short Answer Questions to be given	Short Answer questions to be answered
1	2	1	2	5 Questions
2	2	1	2	
3	2	1	2	
4	2	1	1	
5	2	1	1	

SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA

**I BBA / B.COM Semester -I
PAPER – 1**

W.e.f 2025- 2026 Admitted Batch

Model Question Paper - Theory

Time: 3 Hrs.

Max. Marks: 70

SECTION – A

I. Answer all the questions.

5 x 10 = 50M

1. Essay Question from Unit 1

(Or)

2. Essay Question from Unit 1

3. Essay Question from Unit 2

(Or)

4. Essay Question from Unit 2

5. Essay Question from Unit 3

(Or)

6. Essay Question from Unit 3

7. Essay Question from Unit 4

(Or)

8. Essay Question from Unit 4

9. Essay Question from Unit 5

(Or)

10. Essay Question from Unit 5

SECTION – B

II. Answer any five of the following questions

5 x 4 = 20M

1. Short Answer question from Unit 1

2. Short Answer question from Unit 1

3. Short Answer question from Unit 2

4. Short Answer question from Unit 2

5. Short Answer question from Unit 3

6. Short Answer question from Unit 3

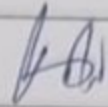
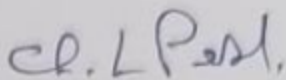
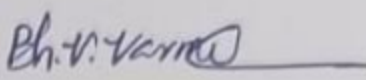
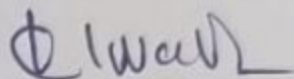
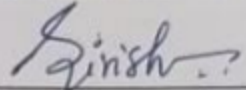
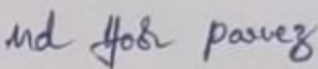
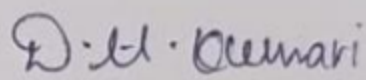
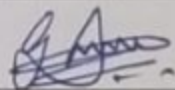
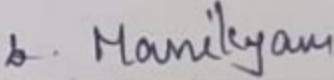
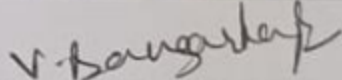
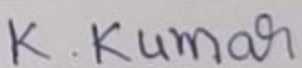
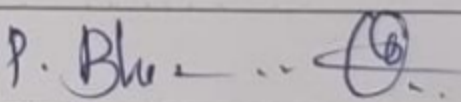
7. Short Answer question from Unit 4

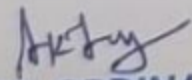
8. Short Answer Question from Unit 5

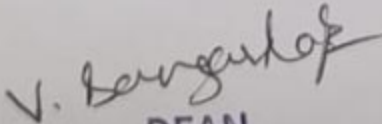
Annexure -6**SPACES DEGREE COLLEGE (AUTONOMOUS), PAYAKARAOPETA
QUESTION PAPER SETTERS & EXAMINERS - PANEL**

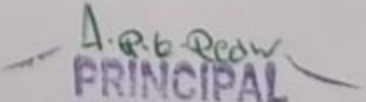
S No	Name of the examiner	Designation	Place of working	Mail id	Mobile numbers
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3	Dr. Bhupathiraju Vishnu Varma	Associate Professor, Department of Management,	M.R.P.G. College, Vijayanagaram .	bhvvarma@gmail.com	9989103119
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9	Dr.T.Hemalatha	Assistant Professor	Gayatri Vidya Parishad College For Degree and PG Courses (A)	hemalatha.tattikota@gmail.com	8985496319
10	Dr. Nagavali Patelkhana	Associate professor	Dr LB College	nagavali.mba@gmail.com	99493 86995

The Following Members were present

S. No	Category of the member	Name of the Member	Signature
1	University Nominee	Prof. Jaladi Ravi	
2.	Representative from Industry	Sri.Ch. Lova Prasad	
3.	Subject Expert-1	Dr. Bhupathiraju Vishnu Varma	
4.	Subject Expert-2	Sri.K.Lovaraju	
5.	Member	Miss.B.Sirisha	
6.	Member	Mrs.Md.Hoor Parvez	
7.	Member	Mrs. D Roopaswarna Kumari	
8.	Member	Sri.G.Tatayya Naidu	
9.	Member	Sri.D.Manikyam	
10.	Member	Dr.V.V.S.B.Bangar Raju	
11.	Student Alumni	K. Venkata Satya Surya Kumar	
12.	BOS Chairman	Sri.P.Bhaskara Rao	


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**SPACES DEGREE COLLEGE (AUTONOMOUS),
PAYAKARAOPETA
DEPARTMENT OF COMMERCE & MANAGEMENT
STUDIES**

BOARD OF STUDIES MEETING

Date: 23-10-2025

Time: 12:00 PM

