

Revised Common Framework of CBCS for PBSC w.e.f..2019-20

Table-1: B.Com(HONS)A & F SEMESTER - I

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	English-I	ENGT11A	I	Second Language	100	25	75	4	3
2	Functional Telugu-I	TELT12	I	First Language	100	25	75	4	3
3	Functional Hindi-I	HINT12A	I	First Language	100	25	75	4	3
4	Value Education	AEC 016	III	Foundation Course	50	10	40	2	2
5	Information and Communication Technology-I	AEC004	III	Foundation Course	50	10	40	2	2
6	Fundamentals of Accounting	COHT11	II	Core	100	25	75	5	4
7	Business Organisation and Management	COHT12	II	Core	100	25	75	5	4
8	Business Mathematics-I	MATT12A	II	Core	100	25	75	5	4

Table-2: B.Com(HONS) A&F SEMESTER - II

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	English-II	ENGT21A	I	Second Language	100	25	75	4	3
2	Functional Telugu-II	TELT22	I	First Language	100	25	75	4	3
3	Functional Hindi-II	HINT22A	I	First Language	100	25	75	4	3

Revised Common Framework of CBCS for PBSC w.e.f..2019-20

4	Environmental Studies	AEC002	III	Foundation Course	50	10	40	2	2
5	Communication and Soft Skills-I	AEC003A	III	Foundation Course	50	10	40	2	2
6	Managerial Economics	ECOT01	II	Core	100	25	75	6	4
7	Financial Accounting-I	COHT21	II	Core	100	25	75	5	4
8	Business Environment	COHT22A	II	Core	100	25	75	5	4
9	Business Statistics	STAT24	II	Core	100	25	75	5	4

Table-3: B.Com(HONS)A&F SEMESTER - III

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	English-III	ENGT01	I	Second Language	100	25	75	4	3
2	Analytical Skills	AEC007	III	Foundation Course	50	10	40	2	2
3	Entrepreneurship	AEC008	III	Foundation Course	50	10	40	2	2
4	Information and Communication Technology-II	AEC009	III	Foundation Course	50	10	40	2	2
5	Financial Accounting-II	COHT31	II	Core	100	25	75	6	4
6	Elements of Financial Management	COHT32	II	Core	100	25	75	5	4
7	Business Laws	COHT33	II	Core	100	25	75	4	4

Revised Common Framework of CBCS for PBSC w.e.f..2019-20

8	Business Government and Society	COHT35	II	Core	100	25	75	5	4
9	Direct Tax	COHT36	II	Core	100	25	75	5	4

Table-4: B.Com(HONS) A&F SEMESTER - IV

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	Communication and Soft Skills-III	AEC006	III	Foundation Course	50	10	40	2	2
2	Communication and Soft Skills-IV	AEC010	III	Foundation Course	50	10	40	2	2
3	Leadership Education	AEC011	III	Foundation Course	50	10	40	2	2
4	Accounting for Corporate Issues	COHT41	II	Core	100	25	75	6	4
5	Financial Management	COHT42	II	Core	100	25	75	5	4
6	Corporate Laws	COHT43	II	Core	100	25	75	5	4
7	Marketing Mangement	COHT45	II	Core	100	25	75	5	4
8	Indirect Tax	COHT46	II	Core	100	25	75	5	4

Table-5: B.Com(HONS) A&F SEMESTER - V

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	Accounting for Corporate Restructuring	COHT51	II	Core	100	25	75	6	4

Revised Common Framework of CBCS for PBSC w.e.f..2019-20

2	Cost Accounting	COHT52	II	Core	100	25	75	6	4
3	Indian Financial System	COHT53	II	Core	100	25	75	4	4
4	Security Analysis	COHT54	II	Core	100	25	75	5	4
5	Management Accounting	COHT55	II	Core	100	25	75	6	4
6	Fundamentals of E-Commerce	COHT57	II	Core	100	25	75	5	4
7	Human Resource Management	COHT58	II	Core	100	25	75	5	4

Table-6: B.Com(HONS) A&F SEMESTER - VI

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	International Accounting	COH T61	II	Core	100	25	75	6	4
2	Advanced Cost Accounting	COH T62	II	Core	100	25	75	5	4
3	Portfolio Management	COH T63	II	Core	100	25	75	5	4
4	Financial Services	COH T64	II	Core	100	25	75	4	4
5	Relational Data Base Management System		II	Core	100	25	75	5	4
6	Auditing	COH T66	II	Core	100	25	75	5	4
7	Accounting Software (Tally)	COH P67	II	Core	50	10	40	2	2
8	Honors-Project Work	COHPW68	II	Core	100	25	75	2	5

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Accounting for Corporate Issues

Semester:	IV	Credits :	4
Offered to	B. Com (HON)A&F,TPP,BPM	Course Code	COHT41
Course Type	Core (Theory)	Year of Introduction	2015-16
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO 1: The student will be able to understand the concept of accounting standard and will have a good command on accounting standards in India. (PO.1) **PSO1**

CO 2: The students will have a good command on issue of shares and also forfeiture and reissue of shares. (PO.1) **PSO1**

CO 3: The students will be able to apply various modes for redemption of preference shares and also the can be able to utilize the free reserves for issue of bonus shares. (PO.4) **PSO1**

CO 4: The students will be able to know how to provide funds for the redemption of debentures. (PO.7) **PSO1**

CO 5: The students will acquire the knowledge of preparing final accounts of companies as per the provisions of Companies Act 2013. (PO.7) **PSO1**

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT41	CO1			M				H
	CO2					H		
	CO3					H		H
	CO4					H		
	CO5					H		H

**Unit - I: Accounting Standards:
Hours**

15

Introduction to accounting standards-AS 1: Disclosure of accounting policies-AS 2: Valuation of inventories-AS 3: Cash flow statement -AS 6: Depreciation accounting-AS 9: Revenue recognition-AS 10 Accounting for Fixed Assets-AS 12: Government grants - AS 13: Accounting for Investments-AS 14 Accounting for Amalgamation-AS 16: Borrowing costs-AS 20: Earning per Share-AS 22: Accounting for taxes on income-AS 26: Intangible assets-AS 29: Provisions, Contingent Liabilities and Contingent Assets(**Theory only**)

**Unit - II: Issue of Equity Shares
Hours**

20

Share Capital :Introduction, Classes of capital and shares-Accounting of issue of share capital - at par, at premium and at discount-Calls in advance and Calls in arrears-Issue of shares for consideration other than cash-Forfeiture of shares-Reissue of forfeited shares

Unit - III: Issue and Redemption of Preference shares and Issue of Bonus shares 20 Hours

Kinds of preference shares- Issue and redemption of preference of shares- Journal entries for issue and redemption of preference shares

Meaning of bonus shares and Objectives of bonus shares-provisions of Companies Act-SEBI guidelines (Problems).

Unit - IV: Issue and Redemption of Debentures: 15 Hours

Debentures and classes of Debentures-Distinction between share and debenture issue of debentures (a) for cash (b) for consideration other than cash-Issue of debentures at par, at premium and at discount-Redemption of debentures-Sinking fund method-Purchase of debentures in open market (Problems).

Unit - V: Profit prior to incorporation & Company final accounts: 20 Hours

Nature of profit or loss prior to Incorporation-Methods computing Profit-Calculation of sales ratio and weighted Ratio-Treatment of loss in prior to incorporation (Problems)-Preparation of final accounts of trading and manufacturing companies-Computation of managerial remuneration. (Problems).

Text Book:

1. Advanced Accountancy By: S.P.Jain&K.L.Narang.Kalyani Publishers, New Delhi.

Reference:

1. Advanced Accountancy By: R.L.Gupta&M.RadhaSwamy Sultan Chand & Sons, New Delhi.

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Commerce	II B.Com Hons (A&F, TPP,BPM)	Semester – IV	2021-22	C. Code: COHT41
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Duration: 3 Hrs.

Model Paper

Max Marks: 75M

Accounting for corporate Issues

Section - A

Answer any SIX of the following

6x2 = 12M

1. Distinguish between Share and Debenture **CO2, L2**
2. Differentiate the forfeited and Surrender of shares **CO2, L2**
3. Define intangible assets **CO5, L1**
4. State the nature of profit prior to incorporation **CO5, L2**
5. Explain kinds of preference shares **CO3, L2**
6. Describe Capital reserve **CO2, L1**
7. Why do company create a debenture redemption fund **CO4, L1**
8. What is meant by bonus shares **CO3, L1**
9. State about Redeemable Preference shares. **CO3, L1**
10. What do you mean of Right shares **CO2, L2**

Section - B

Answer any Four of the following

4X12 = 48M

11. Explain about AS - 2 and A.S – 10 **CO1, L1**
12. A company issued 100000 equity shares of R.s 100 each at a premium 2 R.s per share payable 2 on application, 5 on allotment and balance on final call.
A company received 1,20,000 applications, 10,000 applications were rejected and remaining were adjusted at allotment. Pass the journal entries and prepare balance sheet **CO2, L3**
13. A company was incorporated on 1st April to acquire a running business of partnership firm from 1st January. Accounting year ends on 31st December. Find out sales ratio of incorporation and post incorporation periods from the following information **CO5, L3**
A) Sales for the whole year R.s 7,20,000
B) Sales for Jan, June and July twice the average.
C) Sales for August 1.5 times of the average.

D) Sales for March and September $\frac{1}{2}$ % of the average

14. A limited company made an issue 5000 debentures of R.s 100 each at par On 1st Jan, 2012 redeemable at par on 31st, December,2016 A sinking fund was established for the purpose. It was expected that investment would earn 5% net. Sinking fund table shows 0.180975 amounted to Re 1 at the end of 5 years @ 5% . On 31st, December, 2016 the investment realized R.s 3,90,000. On that day the companies bank account balanced stood at 1,45,000. The debentures were duly redeemed . Give the necessary journal entries and ledger accounts. **CO4, L3**

15 Explain about A.S - 26 and A.S -29 **CO1, L1**

16. The following trial balance has been extracted from the books of X ltd as on 31st,March,2019. You are required to prepare profit and loss account and balance sheet. **CO5, L3**

Debit items; Land 34000, furniture 6000, plant 15000 stock on 1-4-2018 75000, salary 25000, debtors 10000, 5% investments20000, bank 5000 Advance income tax 2000, Debenture interest 2000, Directors fees 7000, Rent and rates 24000 Goodwill 35000

Credit items; Share capital 1,00,000, General reserve 5000, 10% Debentures 40,000, Creditors 4,000, Gross profit 75,000, Interest on investment 1,000, Profit and loss -1st April,- 35000

Other Information

1. Depreciate land and plant by 10%
2. Provision for debt at 6%
3. Transfer R.s 3,000 to general reserve
4. Equity dividend at 10% on paid up capital
5. Provision for income tax for R.s 4,000

SECTION – C(Unit 1)

1x15 = 15 Marks

17. A company issued 40,000 shares of R.s 10 each payable as follows R.s 2 on application. 3 on allotment, 4 on first call and R.s 3 on final call. All the shares were fully subscribed except on 5000 shares, who failed to pay to first call money. His shares were forfeited after final call and reissued 50% of forfeited shares at a discount of R.s 2. Journalese and Prepare necessary accounts **CO2, L3**

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Commerce	COHT42	2018-19	B.Com(Honours) A&F/TPP
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SEMESTER:IV

No of Credits :4

Financial Management

Students can be able to:

- CO1:** Understand the various techniques of capital budgeting. **PO5, PO7**
- CO2:** illustrate the concept of leverage and capital structure theories. **PO5, PO7**
- CO3:** knowledge about dividend decisions and various dividend theories. **PO5**
- CO4:** understand the computation of working capital. **PO5**
- CO5:** evaluate the necessary tools used in working capital management. **PO6, PO7**

CO-PO MATRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT42	CO1					M		H
	CO2					M		H
	CO3					M		
	CO4					M		
	CO5						M	H

UNIT I Investment Decisions

20 Hours

- 1.1 Capital Budgeting Definition
- 1.2 Purpose of Capital Budgeting and
- 1.3 Capital Budgeting Process
- 1.4 Types of Capital Investment Decisions
- 1.5 Basic principles for measuring Projected Cash Flows
- 1.6 Capital Budgeting Techniques – Pay Back Period, Accounting Rate of Return, Net Present Value, Profitability Index, Internal Rate of Return

UNIT II Financing Decisions:

15 Hours

- 2.1 Leverages: Operating Leverage
- 2.2 Financial Leverage
- 2.3 Combined Leverage
- 2.4 EBIT – EPS Analysis
- 2.5 Indifferent point
- 2.6 Capital Structure theories: Net Income Approach,
- 2.7 Net Operating Income Approach,
- 2.8 Traditional Approach and Modigliani Miller approach.

UNIT III Dividend Theories

15 Hours

- 3.1: Nature of Dividend decisions
- 3.2 Factors affecting Dividend Decisions
- 3.3 Dividend policies
- 3.4 Forms of Dividends
- 3.5 Dividend theories- Walter’s theory
- 3.6 Gordon’s theory
- 3.7 MM theory.(Problems)

UNIT IV Overview of Working Capital

15 Hours

- 4.1 Meaning and concepts
- 4.2 Determinants of working capital
- 4.3 Issues in working capital management
- 4.4 Estimating working capital needs
- 4.5 Working capital cycle

4.6 Estimation of working capital (Problems)

UNIT V Working Capital Management:

10 Hours

5.1 Cash management- Motives of holding cash

5.2 Objectives of cash Management

5.3 Computation of Optimum cash management

5.4 Receivables management: Meaning and Objectives

5.5 Credit policy

5.6 Inventory management: Objectives

5.7 costs and risks of holding inventory

5.8 tools and techniques of inventory control.

Text Books:

Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.

PrasannaChandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.

Pandey I.M.: Financial Management, Vikas Publishing House, New Delhi.

Ravi M. Kishore: Financial Management, Taxman, Delhi

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Corporate Laws

Semester:	IV	Credits :	4
Offered to	B. Com (HON)A&F,TPP	Course Code	COHT43
Course Type	Core (Theory)	Year of Introduction	2018-19
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO1 – To impart knowledge on the concept of corporate personality and internal affairs.(PO 5, 6)

CO2 – To acquaint the effects of intellectual property rights on business and society as a whole and their legal careers. (PO 4&6)

CO3 – Students will be able to understand the law of partnership. (PO 3)

CO4- students will understand the characteristics of different negotiable instruments. (PO 4)

CO5- Students get knowledge in new dimensions in business Organisation to overcome constrains with reference to liability, capital and management of business.

(PO 3, 6)

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT43	CO1						M	
	CO2			L				
	CO3					H		M
	CO4					M	H	
	CO5					M		

Unit – I: Companies Act 2013

20 Hours

Characteristics of Company - Types of Companies -Company Law Board-Memorandum of association -Articles of association contents Prospectus- Statement in lieu of prospectus -Deemed prospectus - Directors Kinds, Qualifications& Disqualifications-Appointment, Removal & Remuneration of directors and Rights duties-Personal liability of directors and other managerial personnel -Borrowing powers: -Doctrine of Ultra vires-Doctrine of Indoor Management.-Meetings held in companies --Winding up of company: Kinds of winding up.

Unit – II: An overview of Intellectual property rights

11 Hours

Patents Act 1970 - The Copy Right Act, 1957- The Trademarks Act 1999- Cyber Law(Information Act 2000)

UNIT – III: Negotiable Instruments Act1881

20 Hours

Introduction-Meaning of Negotiable Instruments- Characteristics of a negotiable instrument-

Types of negotiable Instrument- Promissory notes-Bill of exchange- Cheques- Hundis- Parties to negotiable instruments- Parties to Bill of Exchange-Parties to a Promissory Note- Parties to a Cheque- Types of crossing- Negotiation- Modes of negotiation- Assignment- Negotiation and Assignment Distinguished- Importance of delivery in negotiation- Endorsement- Instruments without Consideration-Holder in Due Course-Dishonor of a Negotiable instrument-Noting and protesting

UNIT –IV: Partnership act1932

12 Hours

Definitions- partnership at will - Types of partners- Duties of partners- Mutual rights and liabilities of partners- Registration of the firm- Admission of new partner- retirement of a partner- Dissolution of firm - insolvency of partner .

UNIT –V:

Limited Liability Partnership act2008:

Separate legal personality and capacity-Registration procedure -Formation of limited liability partnership--Limited liability of partners -Liability of partners when limited liability partnership is insolvent. -Partnership vs. Limited Liability Partnership –Limited Liability Partnership vs. Company.

Text Books :

1. Elements of Company Law. By: N.D.Kapoor .Sultan Chand & Sons, New Delhi.
2. Economic Laws By V.S.Datey, Taxman, New Delhi.,

Reference:

1. Business law KC Garg VK SareenMukeshSarmaR.C.ChawlaKalyani publications

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Commerce	II B.Com Hons (A&F, TPP)	Semester – IV	2021-22	C. Code: COHT43
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Duration: 3 Hrs.

Model Paper

Max Marks: 75M

Section -A

Answer any six of the following:

6 X 2M = 12M

1. Deemed Prospectus. (CO1) (L1)
2. One Person Company. (CO1) (L2)
3. What is meant by Trade Marks? (CO2) (L1)
4. What is meant by Patents? (CO2) (L1)
5. What is meant by noting and protesting? (CO3) (L1)
6. Who is a holder in due course? (CO3) (L1)
7. Partnership at will. (CO4) (L2)
8. Partner by estoppel. (CO4) (L2)
9. What is meant by DIN and DPIN? (CO5) (L1)
10. Who is a Designated Partner? (CO5) (L1)

Section – B

Answer any four of the following:
48M

4 X 12M =

11. Define Company? Explain in detail about various types of Companies. (CO1) (L1)
12. Explain briefly about the contents of Copy Rights Act 1957. (CO2) (L2)
13. What is meant by Negotiable Instruments? Explain briefly about its characteristics. (CO3) (L1)
14. What is meant by crossing of Cheques? Explain briefly about various types of crossing. (CO3) (L1)
15. What is meant by Partnership Deed? Explain in detail about its contents. (CO4) (L1)
16. What is meant by Partnership firm and Limited Liability Partnership? Explain in detail about the differences between them. (CO5) (L1)

Section – C

Answer the following:

1 X 15M = 15M

17. What is meant by Winding up of companies? Explain in detail about various modes of winding up. **(CO1) (L1)**

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Commerce	COHT45	2018-19	B.Com(Honours) A&F/TPP
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SEMESTER:IV

No of Credits :4

Marketing Management

Students can be able to :

C01: Understand the concepts of marketing. **PO5**

C02: Understand the concept product mix, product line decisions and product life cycle. **PO6, PO7**

C03: Develop an idea about pricing strategies and pricing decisions. **PO6, PO7**

C04: create ability on promotion decisions. **PO5,PO6**

C05: discuss about the various channels of distribution. **PO6**

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT45	CO1					M		
	CO2						M	H
	CO3						M	H
	CO4					M	M	
	CO5						M	

Unit I Introduction to Marketing

- 1.1 Definitions of Market, Marketing and Marketer
- 1.2 Selling concept, marketing concept and Social marketing concept
- 1.3 Need for marketing in Business Sector, Non-profit sector and Government sector
- 1.4 Macro & Micro elements of marketing environment (An Overview)
- 1.5 Definition of Market segmentation
- 1.6 Bases for market segmentation for consumer and industrial market
- 1.7 Identifying effective market segments
- 1.8 Elements of Marketing Mix (An Overview)

Unit II Product Decisions

- 2.1 Definitions of Product and Product lines
- 2.2 Product hierarchy
- 2.3 Product classification
- 2.4 Product line decisions
- 2.5 Product attribute decisions
- 2.6 Branding and Brand decisions
- 2.7 Packing and labelling decisions
- 2.8 Stages in Product life cycle
- 2.9 Marketing strategies for different stages of the product life cycle

Unit III Pricing Decisions

- 3.1 Objectives of Price setting
- 3.2 Factors influencing price setting
- 3.3 Pricing methods and strategies
- 3.4 Price adapting policies (An overview)

Unit IV Promotion Decisions

- 4.1 Objectives of Promotion
- 4.2 Elements of Promotion mix
- 4.3 Definition of Advertising
- 4.4 Types of Advertising Media (An Overview)

- 4.5 Definition of Sales Promotion
- 4.6 Tools of Sales promotion
- 4.7 Definition of Personal selling
- 4.8 Personal selling process
- 4.9 Publicity vs. Public relations (An Overview)

Unit V Distribution Decisions

- 5.1 Definition of Marketing channels
- 5.2 Types of Marketing channels
- 5.3 Factors affecting Marketing channel decisions
- 5.4 Importance of marketing channels

References:

- 1) Philip Kotler and Armstrong, Principles of Marketing, PHI
- 2) Philip Kotler, Marketing Management, PHI
- 3) V.S Ramaswamy and S. Namakuari, Marketing Management.
- 4) J.P.Gupta and Joyti Rana, Principles of Marketing Management, Chand & Co. New Delhi.

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Indirect Tax Laws

Semester:	IV	Credits :	4
Offered to	B. Com (HON)A&F	Course Code	COHT46
Course Type	Core (Theory)	Year of Introduction	2018-19
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO1: Acquaint the students with basic principles of goods and service tax (PO1,PO2)

CO2:Impart knowledge the levy and collection of tax(PO4)

CO3:Comprehend the knowledge about the registration and filing of GST (PO6)

CO4: To impart knowledge and best practices in corresponding to trade appliance at customs.. (PO1,PO2)

CO5: Familiarize the students about import and export procedures of Customs (PO6)

CO-PO MATRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT46	CO1						M	
	CO2						M	H
	CO3						M	H
	CO4						M	
	CO5						M	

UNIT-1: Introduction and Administration

15Hours

Meaning of GST-Nature, scope of GST-Merits and demerits of GST-Limitations of VAT and how GST is different from VAT and other In direct tax- Definition: adjudicating-authority, agent, business, goods, places of business, input tax

UNIT-2: Levy and Exemption of Tax:

15Hours

Chargeability – Collection at Source - Composition Levy - Tax under Central GST and State GST

Returns under GST –Taxation of Services–Remission of Tax - Adjustment and Refund of GST.

Sec9 (3) reverse charge mechanism

UNIT-3: Registration and Filing and Administration

13 Hours

Persons liable for registration- Persons not liable for registration- Procedure for registration-Filing process - Appoint o officers and their powers

Unit –IV:Customs Act-I

12 Hours

Salient features of Customs Act 1962-Definitions: Adjudicating authority – Assessment Bill of entry

Bill of Export - customs area , Customs port - customs airport , Dutiable goods - export Exporter

Import – Importer – India - Types of Duties - Basic customs duty Surcharge on Basic customs duty

Special Additional duty o of customs ,Additional or countervailing duty.

Unit –V: Customs Act-II

15

Hours

Prohibition of Export and Import of goods - provisions regarding notified and specified goods
Import Procedures -Export Procedures-Clearance of goods for exportation - Clearance of goods for home consumption - Clearance of goods for ware housing - Ex bond clearance.

Ref. Books:

- 1.A bird view of GST By R K Jha and P K Singh ,Asia Law House, Hyderabad.
- 2.GST , K.P.C Rao, ALT Publications, Hyderabad .
3. Indirect Taxes By : V.S.Datey
4. Taxmann Publication (P) Ltd., New Delhi.

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Commerce	II B.Com Hons (A&F)	Semester – IV	2021-22	C. Code: COHT46
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Duration: 3 Hrs.

Model Paper

Max Marks: 75M

Indirect Tax Laws

Section -A

Answer any six of the following:

6 X 2M = 12M

1. Adjudicating authority (CO1) (L1)
2. Meaning of VAT (CO1) (L1)
3. Place of business (CO2) (L2)
4. Refund of GST (CO2) (L1)
5. Remission of tax (CO3) (L2)
6. GST registration (CO3) (L1)
7. Bill of entry (CO4) (L1)
8. Bill of export (CO4) (L1)
9. Basic customs duty (CO5) (L1)
10. Ex-bond clearance (CO5) (L1)

SECTION-B

Answer any FOUR OF THE FOLLOWING

4X12=48

11. What do you mean by GST? Explain features of GST. (CO1) (L1)
12. Write about Composition levy tax under GST. (CO2) (L1)
13. Explain persons liable for Registration under GST. (CO3) (L2)
14. Write about features of Customs Act. (CO4) (L2)
15. Explain about prohibition of export & import of goods. (CO5) (L2)
16. Explain about Import procedure under Customs act. (CO5) (L2)

SECTION – C

Answer the following

1x15=15

- 1. Write about powers and duties of officers under GST. (CO3) (L2)**



P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE
Siddhartha Nagar, Vijayawada – 520 010
Autonomous -ISO 9001 – 2015 Certified
FINANCIAL ACCOUNTING – II

Offered to: B.Com (Honors) A&F, B.Com (Honors) TPP & B.Com BPM

Course Type: Core (Theory)

Course Code: COHT31

Year of Introduction: 2021-22

Year of Revision:

Percentage of Revision:

Semester: III

Credits : 4

Hours Taught: 75 hrs. Per Semester

Max.Time : 3 Hours

Course Prerequisites (if any): Intermediate level

Course Description:

Course Objectives:

1. Learn the criteria for identifying Revenue Expenditure and distinguishing from Capital Expenditure and understand the linkage of such distinction with the preparation of Final Accounts.
2. Understand the special features of Instalment system and also analyses the distinction between the Hire Purchase System and Instalment System.
3. Understand the features of Partnership firm and the need for valuation of goodwill as well as revaluation of Assets and Liabilities.

Course Outcomes: At the end of this course, students should be able to:

CO1: Student will be able to understand different situations to calculate interest on various instalments and understand need for re-possession and the procedure in case of default.-PO5

CO2: Student will be able to understand Profit & Non-profit concern and to ascertain the surplus/deficit relating to various non-trading concerns –PO5, PO6

CO3: Student will get the knowledge of partnership business, its accounts and modes of settlement in case of partnership restructuring.- PO6, PO7

CO4: Student will acquire the capacity to settle the accounts in case of dissolution by realization of various assets.-PO5, PO6

CO5: Student will obtain the knowledge of branch accounting procedure and the process of conversion of foreign branch transactions into Indian currency.-PO7

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT31	CO1					M		M
	CO2						H	
	CO3					H		
	CO4					H		
	CO5					H		

Syllabus

Course Details

Unit	Learning Units	Lecture Hours
I	Hire-Purchase System Features and Accounting Treatment - Default and Repossession (Hire Purchase Trading Account) - Installment Purchase System and Accounting Treatment.	15
II	Accounts of Non – Trading Concerns Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet - Opening and Closing Balance Sheets From Receipts and Payments, Income and Expenditure Accounts	15
III	Partnership Accounts Definition, Features, Fixed and Fluctuating Capital Account and Profit And Loss Appropriation Account - Admission of a Partner - Retirement and Death of A Partner.	15
IV	Partner Ship Dissolution Dissolution of Firms, Settlement of Accounts – Gradual Realization and Piecemeal Distribution - Insolvency of Partner - Treatment before Garner Vs Murray and After Garner Vs Murray Case - Sale to a Company.	15
V	Branch Accounts Features – Books of Accounts - Methods of Accounting Dependent Branches - Methods of Accounts of Independent Branches - Debtors System - Stock and Debtors System - Foreign Branch.	15

Textbook:

1. S.P Jain And K.L Narang, Adavnced Accountancy, Kalyani Publishers

Recommended Reference book:

1. M. RadhaSwamy And R.L Gupta, Advanced Accounting, Sultan Chand and Sons.
2. Adavnced Accountancy, Himalaya Publications
3. SN Maheswari& SK Maheswari, Financial Accounting, VikasPublications.
4. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.N.Maheshwari&V.L.Maheshwari, Advanced Accountancy (Vol-II), Vikaspublishers.
6. Tulasian, Accountancy–III, Tata McGraw HillCo.

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

- Quiz Programs
- Problem solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm; collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus

- Examinations (Scheduled and surprise tests) on all units

Model Question Paper
FINANCIAL ACCOUNTING – II

Offered to: B.Com (Honors) A&F, B.Com (Honors) TPP & B.Com BPM
Course Code: COHT31

Max.: 75 Marks
Marks

Min. Pass: 30

Section-A

Answer Any SIX of the following questions

6 x 2 = 12 Marks

1. What is meant by Re-possession of Goods? (CO1, L2)
2. Explain Down Payment. (CO1, L1)
3. Define Legacy. (CO2, L1)
4. Explain Subscriptions. (CO2, L1)
5. Illustrate Sacrificing Ratio. (CO3, L2)
6. What is Fluctuating Capital. (CO3, L3)
7. Explain Insolvency of Partner. (CO4, L1)
8. Apply Piecemeal distribution. (CO4, L3)
9. Explain Types of Branches. (CO5, L2)
10. Define Debtors Systems. (CO5, L3)

Section - B

Answer any FOUR of the following questions
Marks

4 x 12 = 48

11. Explain the differences between Hire Purchase System and Instalment Purchase System. (CO1, L2)
12. A Motor company purchased two trucks on 1st January 2015, the cash price being Rs.56,000. The purchase is on the purchase basis Rs.15,000 being paid on signing the agreement and thereafter Rs.15,000 being paid annually for 3 years. Interest was charged at 5% Depreciation was written off at the rate of 20% per annum of the reducing instalment system. Give the necessary ledger accounts in the books of motor company. (CO1, L3)
13. The following is the receipts and payments account of Free Medical Aid Society for the year ended 31st March 2020. (CO2, L3)

Receipts	Rs.	Payments	Rs.
To Cash in hand on 1-4-2019	7,000	By Payments for Medicines	30,000
To Subscriptions	50,000	By Honorarium to Doctors	10,000
To Donations	14,500	By Salaries	27,500
To Interest on Investments	7,000	By Sundry Expenses	500
(At 7% for the year)		By Equipment Purchased	15,000

To Charity Show proceeds	10,000	By Charity show expenses	1,000
		By Cash on hand	4,500
	88,500		88,500

Additional Information:

	1-4-2019	31-3-2020
	Rs.	Rs.
i) Subscriptions due	500	1,000
ii) Subscriptions received in advance	1,000	500
iii) Stock of medicine	10,000	15,000
iv) Creditors for Medicine	8,000	12,000
v) Value of Equipments	21,000	30,000
vi) Value of Buildings	40,000	38,000

You are required to prepare:

- Income and Expenditure account for the year ended 31st March 2015 and
- Balance Sheet as on that date. Show all your workings.

14. A, B and C were carrying on business in partnership sharing profits and losses in the ratio 3 : 2 : 1. On 31st December 2018 Balance Sheet of the firm stood as follows: (CO3, L3)

Liabilities		Rs.	Assets		Rs.
Sundry Creditors		13,950	Cash		5,900
Capital Accounts :			Debtors		8,000
A	15,000		Stock		11,690
B	10,000		Buildings		23,000
C	10,000	35,000			
		48,590			48590

B retired on the above mentioned date on the following terms:

- Buildings be appreciated by Rs.7,000.
 - Provision for bad debts be made @ 5% on debtors.
 - Goodwill of the firm be valued at Rs.9,000 and adjustment in this respect be made without raising Goodwill Account.
 - Rs.5,000 be paid to B immediately and the balance due to him be treated as a loan carrying interest @ 6% per annum. Show the Balance Sheet of the firm as it would appear immediately after B's retirement.
15. The following is the Balance Sheet of P Q and R on 31st December 2020, the partners sharing profits in the ratio of 5:3:2. (CO4, L3)

Balance Sheet of P,Q& R as at 31st December 2005

Liabilities		Rs.	Assets		Rs.
Creditors		30,000	Cash at Bank		6,000
Bills Payable		7,000	Sundry Debtors	20,000	
Loan from P		30,000	Less Provision for		
General Reserve		15,000	doubtful debts	1,000	19,000
Capital Accounts:			Stock		30,000
P	30,000		Investments		10,000
Q	25,000		Fixtures		2,000
R	15,000	70,000	Plant		35,000
			Freehold Property		50,000
		1,52,000			1,52,000

The Partnership was dissolved, and the assets realized the following amounts :-

Stock and investments realized 10 percent less than the book values. Debtors realized Rs.17,500 and Plant Rs.30,000. Freehold property was sold for Rs.85,000. Fixtures were taken over by P at an agreed value of Rs.1,200. Creditors were paid off at a discount of 5 percent. Q agreed to pay the bills payable. Expenses of realization amounted to Rs.1,000.

Pass Journal entries to give effect to the above and show the necessary ledger accounts.

16. From the following particulars relating to Vijayawada Branch for the year ending 31st December, 2019 Prepare Branch Account in the books of Head office. (CO5, L3)

	Rs.		Rs.
Stock at Branch on 1-1-2019	10,000	Goods sent to Branch	50,000
Petty Cash on hand on 1-1-2019	200	Remittances from Branch	80,000
Cheques sent to Branch for		Stock at Branch on 31-12-2019	20,000
Rent	4,800	Petty Cash on hand on 31-12-2019	100
Salaries	9,200	Goods returned by Branch	
Other Expenses	1,500	to Head Office	800
	15,500		

Section – C

Answer the following question.

1 x 15 = 15

Marks

17. P, Q and R share profits in the ratio of 1/2, 1/6 and 1/3. They decided to dissolve the partnership on 31st December 2015, when their Balance Sheet showed as under: (CO4, L4)

Balance Sheet as at 31st December, 2005

Liabilities	Rs.	Assets	Rs.
Creditors	41,000	Cash at Bank	5,000
P's Capital	30,000	Sundry Assets	80,000
Q's Capital	15,000	Goodwill	10,000
R's Capital	3,000		
Reserve	6,000		
	95,000		95,000

Sundry assets realized Rs.50,000 and Goodwill Rs.4,000. You are required to show the final adjustments among partners assuming that R is insolvent and is unable to bring in anything.

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Commerce	COHT32	2018-19	B.Com(Honours) A&F/TPP
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SEMESTER: III

No of Credits :4

Elements of Financial Management

Students can be able to;

CO1: Understand basic concepts of financial management. PO1

CO2: Illustrate various tools of financial planning. **PO1**

CO3: Assess the concept of time value of money PO5

CO4: Develop an idea about multiple sources of finance.PO5

CO5: Understanding the computation of cost of capital. PO5, PO6

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT32	CO1	L						
	CO2	M						
	CO3					H		
	CO4					H		
	CO5					M	M	

Unit – I: Scope and Objective of Financial Management

12 Hours

- 1.1 Meaning and Definition Financial Management
- 1.2 Evolution of Financial Management
- 1.3 Nature, scope and importance of Financial Management
- 1.4 Goals/Objectives of Financial Management
- 1.5 Conflicts in Profit maximization and Wealth maximization.
- 1.6 Role and functions of Financial Manager
- 1.7 Relationship of Financial Management with related disciplines

Unit – II: Financial Planning

12 Hours

- 2.1 Meaning and Definition of Financial plan
- 2.2 Objectives of Financial plan
- 2.3 Characteristics of a sound financial plan
- 2.4 Process of financial plan –
- 2.5 Long term and Short term financial plans
- 2.6 Factors effecting financial plan
- 2.7 Limitations.

Unit – III: Time Value of Money

15 Hours

- 3.1 Concept of time value of money
- 3.2 Reasons why money in the future is worth less-than similar money today
- 3.3 Simple interest, compound interest and Effective rate of interest
- 3.4 Present value, Future value-Annuity, Sinking fund
- 3.5 Determination of doubling period.

Unit – IV: Sources of Finance

12 Hours

4.1 Long-term Sources of Finance- Equity Capital, Preference share capital, Retained Earnings, Debentures or Bonds, Loans from Financial Institutions, Loans from Commercial Bank

4.2 Short term Sources of Finance.

Unit – V:Cost of Capital:

24 Hours

5.1 Measurement of Cost of Capital

5.2 Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings and

5.3 Weighted-Average Cost of Capital .

Text Books:

Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.

PrasannaChandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.

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Commerce	COHT33	2018-19	B.Com (Honours) A&F/TPP
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SEMESTER: III

No of Credits :4

Business Laws

Students can be able to;

CO1 –Understand basic concepts of law of contract. PO1

CO2 –Understand various flaws in contact and kids of contract PO5

CO3 – Illustrate special type of contracts PO5, PO6

CO4 – Understand the legal formalities of sale of goods Act. PO5

CO5 – Outline the provisions of consumer protection Act. PO6, PO7

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT33	CO1	M						
	CO2					M		
	CO3					M	H	
	CO4					H		
	CO5						H	M

UNIT – I

15 Hours

- 1.1 Law of contracts
- 1.2 Nature Kinds of Contracts
- 1.3 Contracts&Agreement
- 1.4 Essentials of contract
- 1.5 Offer
- 1.6 Acceptance
- 1.7 Intention to create legal relations
- 1.8 Communication
- 1.9 Consideration
- 1.10 Consideration

UNIT – II :

15 Hours

- 2.1 Free consent
- 2.2 Coercion
- 2.3 Undue influence
- 2.4 Fraud
- 2.5Misrepresentation
- 2.6Mistake
- 2.7 Capacity of Parties
- 2.8Legality of object
- 2.9Agreements not declared void
 - 2.10 Legal formalities
 - 2.11 Contingent contracts
 - 2.12 Performance of contracts
 - 2.13 Discharge of Contracts
 - 2.14 Remedies for breach of contract

2.15 Quasi contracts.

UNIT – III:

10 Hours

3.1 Contracts of Indemnity

3.2 Contracts of Guarantee

3.3 Bailment

3.4 Pledge

3.5 Contract of agency

UNIT – IV:

20 Hours

4.1 Sale of Goods Act, 1930

4.2 Contract of sale

4.3 Differences between Sale & Agreement to sell

4.4 Essentials for a valid contract of sale

4.5 Goods

4.6 Classification of goods

Conditions :

4.7 Types of Conditions

Warranties :

4.8 Types of warranties

4.9 Comparison between conditions and warranties

4.10 Doctrine of Caveat emptor

4.11 Exceptions to the Doctrine of Caveat Emptor

4.12 Rules for the transfer of ownership

4.13 Transfer of Title by non-owners

4.14 Rights of Unpaid seller.

UNIT – V: The Consumer Protection Act 1986

15 Hours

5.1 Objects of the Act

5.2 Basic rights of consumer

5.3 Consumer Forums

5.4 District Forum

5.5 State Commission

5.6 National Commission

5.7 Penalties for non-compliance of order

The Essential Commodities Act 1955:

5.8 Objectives and applicability of the Act

5.9 Control of production & supply

5.10 Distribution of essential commodities

5.11 confiscation of essential commodity

5.12 Distinction between Seizure and Confiscation

5.13 Penalties.

Text Book:

Business Law , Kalyani Publications Ludhiana , KC Garg, VK Sareen ,Mukesh Sarma ,RC Chawla

Ref. Book

Business Law s, Himalaya Publications House Mumbai, SN Maheswari, SK Maheswari

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Commerce	COHT35	2018-19	B.Com(Honours) A&F/TPP
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SEMESTER:III

No of Credits :4

BUSINESS, GOVERNMENT & SOCIETY

Students can be able to:

CO1 –Understand the complex and responsible relationship among Business, Govt. &Society. **PO1, PO2**

CO2 – Know the effective compliance of corporate Governance. **PO2, PO3**

CO3 – Illustrate the complexities & dynamics of public policies. **PO2, PO4**

CO4 – Familiarise with business ethics and impact of unethical practices on business. **PO3,PO4**

CO5- Understands the significance of corporate social responsibility. **PO1, PO3**

CO-PO MATRRIX								
Course	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Code: COHT35	CO1	L	M					
	CO2		M	M				
	CO3		M		H			
	CO4			M	H			
	CO5	M		H				

UNIT- 1

15hrs

- 1.1. Introduction to Business, Government and Society
- 1.2. Relationship among Business, Government and Society
- 1.3. Relationship among Business, Government and Society
- 1.4. Importance of Business, Government and Society to Managers
- 1.5. Importance of Business, Government and Society to Managers
- 1.6. Importance of Business, Government and Society to Managers
- 1.7. Dynamic Forces Changing Business Environment
- 1.8. Dynamic Forces Changing Business Environment
- 1.9. Dynamic Forces Changing Business Environment
- 1.10. Models of BGS Relationships
- 1.11. Market Capitalism Model
- 1.12. Market Capitalism Model
- 1.13. Dominance Model
- 1.14. Countervailing Forces
- 1.15. Model and Stakeholder Model.

UNIT- 2

15hrs

- 2.1 Corporate Governance introduction
- 2.2 Definition and Significance of Corporate Governance
- 2.3 Historical Perspective of Corporate Governance
- 2.4 Historical Perspective of Corporate Governance
- 2.5 International Perspective on Corporate Governance (Overview)
- 2.6 Theoretical Foundations of Corporate Governance

- 2.7 Theoretical Foundations of Corporate Governance
- 2.8 Elements of Governance in Organizations
- 2.9 Elements of Governance in Organizations
- 2.10 Obligation to Stakeholders of Business
- 2.11 Obligation to Stakeholders of Business
- 2.12 Major Corporate Governance Failures in Domestic and MNCs
- 2.13 Major Corporate Governance Failures in Domestic and MNCs
- 2.14 Whistle-blowing and Corporate Governance.
- 2.15 Whistle-blowing and Corporate Governance.

UNIT- 3

15hrs

- 3.1 Public Policies introduction
- 3.2 The Role of Public Policies in Governing Business
- 3.3 Classification and Levels of Public Policy
- 3.4 Classification and Levels of Public Policy
- 3.5 Public Private Partnerships
- 3.6 Public Private Partnerships
- 3.7 Government Regulations in Business
- 3.8 Government Regulations in Business
- 3.9 Environmental Concerns and Corporations
- 3.10 Environmental Concerns and Corporations
- 3.11 Laws Governing Environment
- 3.12 Laws Governing Environment
- 3.13 New Industrial Policy, 2015
- 3.14 India's Competitiveness in the World Economy
- 3.15 India's Competitiveness in the World Economy

UNIT- 4

15hrs

- 4.1 Business Ethics introduction
- 4.2 Concept and Definition of Business Ethics
- 4.3 Importance of Ethics, Values and Morals for Business Success
- 4.4 Importance of Ethics, Values and Morals for Business Success
- 4.5 Importance of Ethics, Values and Morals for Business Success
- 4.6 Evolution of Business Ethics –
- 4.7 Evolution of Business Ethics
- 4.8 Ethical Theories and Approaches
- 4.9 Ethical Theories and Approaches
- 4.10 Unethical Issues in Business
- 4.11 Unethical Issues in Business
- 4.12 Ethical Dilemmas and Decision Making
- 4.13 Ethical Dilemmas and Decision Making
- 4.14 Managing Ethical Organizations.
- 4.15 Managing Ethical Organizations

UNIT- 5

15hrs

- 5.1 Corporate Social Responsibility
- 5.2 From Social Responsibility to Shared Value into Social Progress
- 5.3 From Social Responsibility to Shared Value into Social Progress
- 5.4 Types and Nature of Social Responsibilities
- 5.5 Arguments for and Against CSR
- 5.6 Arguments for and Against CSR

- 5.7 CSR Principles and Strategies
- 5.8 CSR Principles and Strategies
- 5.9 Models of CSR
- 5.10 Models of CSR
- 5.11 Best Practices of CSR
- 5.12 Best Practices of CSR
- 5.13 CSR in Indian Perspective
- 5.14 Movement from CSR to Shared Value and Beyond the Thinking of Social Progress.
- 5.15 Movement from CSR to Shared Value and Beyond the Thinking of Social Progress.

Reference Text Books:

1. Douglas E. Geer, *Business, Government and Society*, 3rd Edition, Prentice Hall.
2. John Steiner and George Steiner, *Business, Government and Society: A Managerial Perspective*, TMH.
3. AC Fernando, *Business Ethics: An Indian Perspective*, Pearson publications, 2009.
4. Boatright, *Ethics and the conduct of Business*, fifth edition, Pearson publication



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Direct Tax

Commerce	COHT36		B.Com (Honours) A&F
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Offered to: II B.com (Hon)(A&F)

Course type: Core (Th)

Year of Revision: 2017

Semester: III

Hours taught: 75

Pre-requisite: The students opting for this Course should have basic knowledge of tax. The student is expected to combine the learning across finance course like financial accounting and financial management.

Course objectives:

1. The objective of this course is to acquaint the students with basic principles underlying the provisions of Direct tax laws so develop a sound understanding of the tax laws and accepted tax practices.
2. It will also provide Direct tax rules pertaining to and application to different business situations and practical aspects of Direct tax.

Course outcomes:

CO1: Acquire knowledge about tax rate schedule and residential status of an individual **PO5**

CO2: Enlist the ability of provisions of income from salary and its taxability **PO5**

CO3: The student can build on idea about income from house property and its taxability **PO5**

CO4: The student can acquire knowledge in calculation of business income and professional income **PO5**

CO5: Impart knowledge on deductions u/s 80 and build an idea about compute gross total income. **PO7**

CO-PO MATRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT36	CO1						M	
	CO2						M	H
	CO3						H	M
	CO4						M	
	CO5						M	H

Unit	Learning Units	Lecture Hours
I	Residential status: Important definitions, Assessment year, previous year, Assessee, person - Determination of residential status of an Assessee -Relationship between residential status and incidence of tax (Problems). Income Tax Authorities	12
II	Salaries: Basis of charge of salary income - Forms of salary - Allowances - Perquisites and their valuation - Deductions from Salary. (Problems)	15
III	Income from house property: Basis of charge - Computation of income taxable under the head - Deductions allowed. (Problems).	15
IV	Income under the head “profits and gains of business or profession :	15

	Basis of charge - Basic principles for arriving at Business income - Specific deductions and allowances - Allowable depreciation - Computation of Income under “Profits and gains from business” (Problems) .Computation of Income from profession “(Problems).	
V	Deductions from gross total income under section 80: 80C: Deduction for savings - 80D: Health insurance - 80E: Interest on Education loan 80G: Donations - 80U: Medically handicapped or mentally retorted assessee	18

Text Books:

1. Income tax - Law & Accounts By: Gaur&NarangKalyani Publishers, New Delhi
- 2.Students” Guide to Income Tax By: Vinod.K.SinghanianTaxmannpublications (P) Ltd.,New Delhi.

Reference Books:

- 1.Direct Taxes ready reckoner – Dr. Vinod , K.singhanianTaxmann,s
2. Income Tax Law &Accounts - Dr.S.P.Goyal , Sahithya Publications
3. Income Tax Law and Practice – V.P.Gaur and D.B.Narang

Suggested Co-Curricular Activities:

1. Seminars on direct tax and Indirect tax
2. Quiz
3. Problem solving exercises
4. Practice and provisions of taxation
5. Visit a tax firm.
6. Guest lecture by Chartered Accountant
7. Examinations (Scheduled and surprise tests)

MODEL PAPER

Commerce	COHT36	2020-21	B.Com (Honours) A&F
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SEMESTER:III

No of Credits :4

Direct Tax

Max. Marks 75

Time 3hrs

SECTION-A

Answer any SIX of the following

6x2=12

1. Define Assessment year, previous year(CO1,L1)
2. Define Assessee(CO1,L1)
3. Who is Not ordinarily resident(CO1,L1)
4. Explain House rent allowance(CO2,L2)
5. Explain Entertainment allowance(CO2,L2)
6. Classify Deductions allowed for income from house property(CO3,L2)
7. Explain Net annual value(CO3,L2)
8. Explain Unabsorbed depreciation (CO4,L1)
9. Classify Block of assets(CO4,L1)
10. Explain Medi-claim(CO5,L1)

SECTION-B

Answer any FOUR of the following (4 problems and 2 theory questions) 4x12=48

- 11) Smt. Lohitha submitted the following details of income for the previous year 2017-2018
- I) Salary received in INDIA from a former employer of DUBAI rs.6, 80,000
 - II) Income from business in HONGKONG but controlled from CHINA RS.1, 62,000
 - III) Income from property in INDIA, but received in U.K RS.2,79,000
 - IV) Income from property in BANGLADESH, but received in PAKISTAN RS.15, 50,000
 - V) Income from property in BANGLADESH, but received in INDIA RS.9, 30,000
 - VI) Income from business in NEPAL, but controlled from INDIA RS.62, 000
 - VII) Income received from company deposit in SRILANKA (1/3rd received in INDIA)
Rs.1, 60,000
 - VIII) Income from business in JAPAN for the year 2009-10, remitted to INDIA during 2020-
21 RS.12, 40,000
 - IX) Profit from business in Gujarat, controlled from USA RS.6, 20,000
- Compute the total income if her residential status is:
- a) Resident and ordinary resident

- b) Resident but not ordinary resident
- c) Non-resident.(CO1,L1)

12. Write about different types of provident funds (CO2,L2)

13) From the following particulars calculate Income from house property (CO3,L3)

Particulars	House-1	House -2
Municipal value	8,000	20,000
Annual rent	Self-occupied	32,000
Local tax	1,600	4,000
Repairs charges	1,000	3,000
Insurance premium	50	200
Interest on loan for construction	1,180	1800
Unrealized rent(2014-15)	----	3000
Vacancy period	---	3Months

14) The following is the P/L A/c of Mr.Ranjit for the year ending 31st March 2016

Particulars	Amount	Particulars	Amount
To Salaries	1,65,000	By Gross profit	2,50,000
To Office Exp.	18,000	By Bad debts recovered	10,000
To Depreciation	14,000	By Dividend	3,000
To Sales Tax	9,000	By Commission	10,000
To Legal Exp.	8,000	By Rent from house	9,000
To Income Tax	7,000	By Brokerage	10,000
To Patents purchased(1/8 th)	12,000	By Sundry receipts	5,000
To Repairs	6,000	By Share of income from HUF	3,000
To Donation	2,000		
To Pro. For bad debts	3,000		
To General Exp.	12,000		
To Net profit	44,000		
	3,00,000		3,00,000

Additional information: 1.Salary include 6,000 paid to worker at home 2. Legal exp. Include 1000/- paid for personal case 3. Out of bad debts recovered only 4000/- were allowed as deduction earlier . Compute his income from business for the A.Y 2016-17.(CO4,L3)

15). Deductions from gross total income under section 80G.(CO5,L3)

16) .Shri.Sreenivas, a central government employee, received the following emoluments:

Basic pay RS.35,000 per month; DA RS.15,800 p.m

Entertainment allowance RS.6,000p.a he received education allowance for his son RS.1,000 p.m. he is provided laptop costing RS.50,000, small motor car, driver salary RS.10,500 p.m. his construction to SPF 12% off salary and 10% by employer. Interest credited to SPF @8.5 is RS. 3,200.the employer presented gifts worth RS.11,000. The employer paid club membership fees RS.13,800 for him and his family members. He paid professional tax RS.3, 200,LIC Premium 10,000, MedclaimRs. 4000(in cheque).

Compute his Total Income for the assessment year 2018-19 .(CO5,L3)

SECTION-C (UNIT-2)

Answer the following

3 Year B.Com. BPM Programme Proposed from the academic year 2020-21					
III	I	ENGT25	English	4	3
		SDCTEL01	Mass Communication and Journalism	2	2
	II	COHT31	Financial Accounting-II	5	4
		COHT33	Business Laws	5	4
		COHT37	Financial Management	5	4
		COHT38	Auditing	5	4
		COHT310	Insurance for BPS	5	4
		COHT311	Banking for Business Process Services	5	4
				36	33

1x15=15

17. Sri.Sreenivas, a central government employee, received the following emoluments:

Basic pay RS.35,000 per month; DA RS.15,800 p.m Entertainment allowance RS.6,000p.a he received education allowance for his son RS.1,000 p.m. he is provided laptop costing RS.50,000, small motor car, driver salary RS.10,500 p.m. his construction to SPF 12% off salary and 10% by employer. Interest credited to SPF @8.5 is RS. 3,200.the employer presented gifts worth RS.11,000. The employer paid club membership fees RS.13,800 for him and his family members. He paid professional tax RS.3,200
Compute his income from salary for the assessment year 2018-19. **(CO2,L3)**



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(Awarded by UGC)

DEPARTMENT OF ENGLISH

Course Structure and Syllabi under CBCS

Sl No.	Semester	Course Code	Name Of The Subject	Teaching Hours	Credits
1	III Semester	ENGT02	Business English-III	4	3

OBJECTIVE: The main objective of this course is to facilitate the learners to acquire the linguistic competence essentially required in a variety of life situations and develop their intellectual, personal and professional abilities.

COURSE OUTCOMES:

At the end of the course, the learners will be able to:

- CO 1.** Write an inter-office memorandum, press release and fax for performing day-to-day professional tasks and relate the situations in which these forms of communication are generally used. **PO 2**
- CO 2.** Understand the role of meetings in business transactions and figure out how to call a meeting, how to conduct and participate in a meeting, how to record the minutes and if necessary, how to write a note of dissent. **PO6**
- CO 3.** Inscribe a job-application letter, prepare a striking resume and also chart how letters of appointment and resignation are written. **PO1**
- CO 4.** Prepare for a face-to-face job interview, carry out oneself when being interviewed and also quiz the candidates, if required. **PO7**
- CO 5.** Participate in group discussions as an instrument for training in spoken English and imbibe the skills required for an effective participation. **PO1**

CO-PO MATRIX- ENG T02

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		M					
CO2						H	
CO3	H						
CO4							H
CO5	H						

P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE
DEPARTMENT OF ENGLISH

Course Structure and Syllabi under CBCS

Course Code: ENG T02

Title: Business English-III

SEMESTER III

FOR BBA, BBA BA, B.COM AF, B.COM TPP, BPM, B.SC MSDS, CSCS

Max Marks: 75

Time: 3 hours

No. of Credits: 3

SYLLABUS

UNIT – I MEMORANDUM page-340-347

- Communication Core
- Function and Structure
- Types
- Press Release 10 hrs
- Other Short Messages
- Review Questions
- Exercises

UNIT – II NOTICES.AGENDA AND MINUTES page- 349-356

- Communication Core
- Notices
- Agenda
- Minutes 10 hrs
- Note of Dissent
- Review Questions
- Exercises

UNIT – III APPLICATION FOR JOBS page- 361-379

- Communication Core
- Importance and Function
- Drafting the Application
- Elements of Structure
- Preparing the Resume 10 hrs
- Helpful Hints
- Job Offer
- Resignation Letter
- Review Questions
- Exercises

UNIT – IV EMPLOYMENT INTERVIEW page-381-391

- Communication Core
- Types of Interview
- Preparing for the Interview
- Attending the Interview
- Interview Process
- Employers' Expectations

- Telephone Interview
 - Negotiating a Job Offer
 - Thank –You Letter
 - Conducting an Interview
 - Negative Aspects
 - Sample Interviews for a Job
 - Review Questions
 - Exercises
- 15 hrs

UNIT – V GROUP DISCUSSION page-392 - 495

- Communication Core
 - Definition
 - Process
 - Guidelines
 - Helpful Expressions
 - Group Discussion and Campus Interview
 - Evaluation
 - Evaluation Sheet
 - Review Questions
 - Exercises
 - Abbreviations and Numerals
 - Communication Core
 - Abbreviations
 - Numerals
- 10 hrs

Business Correspondence and Report Writing

R. C. Sharma and Krishna Mohan, Fifth Edition, Tata McGraw-Hill Publishing Company, Chennai, 2016

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Commerce	COHT11	2017-18	B.Com (Honours) A&F/TPP/BPM
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SEMESTER:I

No of Credits: 4

FUNDAMENTLS OF ACCOUNTING

After completing this programme the students will be able to –

CO 1: Student acquires conceptual knowledge in financial accounting and to impart skills to develop a working vocabulary of accounting terminology. (PO 3)

CO 2: Students will obtain the skill for preparing Bank reconciliation statements in order to reconcile the difference between cash book balance and pass book balances. (PO 1)

CO 3: students will be able to illustrate methods for providing depreciation on fixed assets and learn the various techniques to apply for creation of reserves. (PO 1 & PO 5)

CO 4: Students will be able to evaluate the profitability and estimate the financial position of the business enterprise by preparing final accounts. (PO 3)

CO 5: Students get equipped with the classification of errors and their rectification and to analyses the effect on financial statements. (PO 4)

Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT11								
CO1				H				
CO2			H			M		
CO3			H			M		
CO4			H			M		
CO5			H			M		

Unit 1: ACCOUTNING PROCESS. (5 Hours online)

24hrs

1.1 – Need, Definition and Scope Of Accounting

1.2 –Book Keeping and Accounting, Advantages and Limitations

1.3 –Accounting Concepts And Conventions, Accounting Standards And Accounting Process

1.4 –Journalizing

1.5 –Ledger Accounts

1.6 –Trail Balance

1.7 –Subsidiary Books

1.8 –Cash Book-Single Column, Two Column, Three Column And Petty Cash Book

UNIT 2: BANK RECONSILIATION STATEMENT (3 Hours online) 15hrs

2.1—Introduction and Reasons for Difference between Cash Book Balance and Pass Book Balances

2.2—Problems with Favourable and Un-Favourable Balances

2.3—Problems with Extracts of Cash Book and Pass Book and Attainment of Correct Cash Book Balance

UNIT 3: DEPRECIATIONS AND PROVISIONS(4Hours online)

21hrs

3.1—**Meaning,Causes, Objects and Factors for Providing Depreciation**

3.2—Accounting Treatment and Provision for Depreciation

3.3—**Methods of Providing Depreciation – S L M, W D V**, Annuity and Depreciation Fund (Problems), Remaining Methods (Theory)

PROVISIONS AND RESERVE

3.4—Meaning and Different Types of Reserve

3.5—RBD,Provision for Discount and debtors, Provision for discount On Creditors (Problems)

3.6—Provision for Repairs and Renewals (Problems)

UNIT 4: FINAL ACCOUNTS OF SOLE TRADER(5 Hours online)

15hrs

4.1—**Trail Balance, Accounting Concepts and Conventions Relating To Final Accounts**

4.2—Trading, Manufacturing and Profit And Loss Account

4.3—Balance Sheet

4.4—**Adjustments and Closing entries**

UNIT 5: ERRORS AND THEIR RECTIFICATION (4 Hours online)

15hrs

5.1—**Types of Errors**

5.2—Rectification Before and After Preparation of Final Accounts

5.3—**Suspense Accounts**

5.4—Effect of Errors and Their Rectification On Profit

REFERNECE BOOKS: 1. ADAVNCED ACCOUNTANCY BY S.P JAIN AND K.L NARANG. KALYANI PUBLISHERS

2. ADVANCED ACCOUNTING BY M. RADHA SWAMY AND R.L GUPTA. SULTAN CHAND AND SONS.

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Commerce	COHT12A	2017-18	B.Com (Honors) A&F/TPP/BPM
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SEMESTER:I

No of Credits:4

Business Organisation and Management

After completing this programme the students will be able to –

- CO1** Recall the basic knowledge on conceptual areas such as commerce, trade and industry of different types of business organisations. (**PO4, PO5**)
- CO2** Have a demonstrated understanding on the structure and size of industry. (**PO4, PO5**)
- CO3** Discuss and implement the managerial traits and talents essential for managing business. (**PO1, PO4, PO5**)
- CO4** Analyse the purpose of planning and organising in various types of firms and companies. (**PO1, PO4, PO5**)
- CO5** Evaluate the tools and techniques of recruitment and controlling process. (**PO1, PO4, PO5**)

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT21A	CO1					M		
	CO2					M		
	CO3					M		
	CO4						M	
	CO5							H

Unit – I

15 Hours

Introduction: (4 Hours online)

- 1.1 Concept of Business
- 1.2 Industry, Commerce
- 1.3 Trade Plant and firm objectives of business
- 1.4 Forms of Business Organisation and their salient features
- 1.5 Sole trader
- 1.6 Partnership
- 1.7 Hindu Undivided Family
- 1.8 Companies and Co-operative society
- 1.9 Company promotion and documentation.

Unit – II (4 Hours online)

12 Hours

Structure and Size of Industry:

- 2.1 Industrial structure
- 2.2 Public and Private Sectors,
- 2.3 Joint and co-operative sectors

- 2.4 Definition of size of industrial unit
- 2.5 Measurement of size Optimum size of firm
- 2.6 Different optima
- 2.7 Representative firm.

Unit – III (4 Hours online)

13 Hours

Introduction to Management

- 3.1. Nature and scope of management
- 3.2. Managerial roles
- 3.3. Principles of Management
- 3.4. Scientific Management

UNIT IV

15 Hours

Planning and Organising(4 Hours online)

- 4.1. Nature and purpose of Planning
- 4.2. Management by Objectives
- 4.3. Organisation and Organisation Structure

UNIT V

20 Hours

Staffing and Controlling(4 Hours online)

- 5.1. Staffing recruitment and selection
- 5.2. Nature and process of control
- 5.3. Controlling and Controlling techniques

Text Books: 1. Business Organisation and Management Rk Sharma and Shshi K Gupta Kalyani publications New Delhi.

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Commerce	COHT13	2017-18	B.Com(Honours) A&F/TPP
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SEMESTER:II

No of Credits :4

Banking Theory and Practice

Students can be able to;

CO1: Understand the basic concepts in banking and Indian banking system– **PO1.**

CO2: Create awareness on credit control methods of RBI – **PO6**

CO3: Outline modernisation of banking services **PO5, PO6**

CO4: Understand the lending practices of commercial banks **PO6**

CO5: Understand the types of customers and legal protection to bankers – **PO1, PO6.**

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT13	CO1	M						
	CO2						M	
	CO3					H	M	
	CO4						M	
	CO5	M					H	

UNIT – I

15 Hrs.

Banking structure in India –

1.1 Commercial banks

1.2 Central bank

1.2.1 foreign banks

1.2.2 Regional Rural Banks

1.2.3 Co-operate banks

1.2.4 Non Banking financial institutions

1.2.5 Micro finance institutions

1.3 Functions of Commercial Banks

1.4 Types of Deposits

1.4.1 Current,

1.4.2 Savings

1.4.3 Fixed

1.4.4 Deposit services to Non Resident Indians

1.5 Guidelines for appearing and operating deposit accounts

1.6 KYC

1.7 Deposit related services.

UNIT – II

12 Hrs

Reserve Bank of India

2.1 origin-

2.1.1 Organizational structure

2.2 Functions of RBI

2.3 Credit Control methods

2.4 Quantitative methods

- 2.5 Repo rate,
- 2.5.1 Reverse Repo rate,
- 2.6 OMOs,
- 2.6.1 CRR Selective Credit control,

UNIT – III

15Hrs

Innovations in Banking:

- 3.1 Introduction
- 3.2 Diversification in banking
- 3.3 Para banking activities
- 3.4 evolving trends in modern commercial banking
- 3.5 Electronic banking
- 3.6 Traditional Banking Vs E-Banking
 - 3.6.1 Electronic Delivery –
 - 3.6.2 Net Banking Transactions
 - 3.6.3 Truncated Cheque
 - 3.6.4 Electronic Cheque
 - 3.6.5 Interbank Mobile Payment Service
 - 3.6.6 Credit Cards
 - 3.6.7 New Types of Credit Card and Debit Cards
 - 3.6.8 E-Wallet Card

UNIT – IV

10Hrs

Basics of lending –

- 4.1 Principles of lending
- 4.2 Basics of Loan appraisal
- 4.3 Types of Advances
- 4.4 Security creation
- 4.5 Management of Nonperforming assets
- 4.6 SARFAESI Act.

UNIT – V

23 Hrs

Relationship between Banker and customer

- 5.1 Special features of relationship between banker and customer
- 5.2 Types of Customers
- 5.3 Opening of Accounts:
 - 5.3.1 Minor,
 - 5.3.2 Married Woman,
 - 5.3.3 Joint stock companies,
 - 5.3.4 Partnership firm –
- 5.4 Circumstances in which a Cheque presented for payment can be dishonoured
- 5.5 Protection to paying banker
- 5.6 Protection to collection banker.

Text Books:

1. NSE publications titled “Banking” and “Commercial Banking”
2. Banking – K.P.M Sundaram Sultan Chand & sons, New Delh



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Sl No.	Semester	Course Code	Name Of The Subject	Teaching Hours	Credits
1	I Semester	ENGT15	Business English-I	4	3

OBJECTIVE: The main objective of this course is not only to facilitate the learners to acquire the linguistic competence with a focus on business contexts and environments but also to help them practice and enrich their communication skills by using English in specific business settings and situations and develop their intellectual, personal and professional abilities.

COURSE OUTCOMES:

At the end of the course, the learners will be able to:

- CO 1.** Recognize the basics of Communication, i.e., its process, components and besides types, giving them a clear perception of the nature of business communication, its global, ethical and legal aspects. **PO1**
- CO 2.** Establish and maintain interpersonal relationships with agility and transmit message through nonlinguistic signs focus is on both spoken and written form. **PO3**
- CO 3.** Identify the basic principles and elements of writing business letters and apply the fundamentals to compose business letters required for business transactions. **PO7**
- CO 4.** Produce clear and coherent writing in which the development, order and style are appropriate to task, purpose and addressees. **PO1**

CO-PO MATRIX- ENG T15							
CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2			M				
CO3							H

CO4	M						
CO5	---						

**BUSINESS ENGLISH SYLLABUS FOR BBA/ BBA BA/ B.COM AF/B.COM
TPP/BPM/MSDS/CSCS/BSFI/AI&ML COURSES UNDER CBCS
SEMESTER-I**

COURSE CODE: ENG T15

Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

COURSE TITLE- BUSINESS ENGLISH-I

UNIT-I Nature of Communication P- 3-19 - 12 hours

- Communication core
- Process of communication
- Types of communication
- Aspects – Global, Ethical and Legal
- Communication in organizations
- Review Questions/Exercises

UNIT-II Non Verbal Communication P-28-52 - 14 hours

- Importance-Means
- Kinesics
- Paralinguistics - Proxemics
- Chronemics - Haptics
- Review Questions/Exercises

Barriers of Communication

- Causes- Linguistic, Psychological
- Interpersonal- Cultural - Physical
- Organizational Barriers
- Reviews Questions/Exercises

UNIT-III Principles of Letter Writing P-93-104 - 10 hours

- Nature and function of Letters
- Principles / Review Questions/Exercises

UNIT-IV Quotations, orders and tenders P-125-141 - 12 hours

- Inviting quotations
- Sending quotations
- Placing orders
- Inviting tenders
- Review Questions/Exercises

UNIT-V Claim and Adjustment Letters P-155-161 - 12 hours

- Making claims
- Offering adjustments

Review Questions/Exercises

Business Correspondence and Report Writing , RC Sharma and Krishna mohan

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SEMESTER- I

PAPER - I

TITLE OF THE PAPER: FUNCTIONAL HINDI-I

FUNCTIONAL HINDI-I

2018-2019

COURSE CODE - HINT12A

COURSE NAME	COURSE OUTCOMES	COURSE OUTCOMES	PO'S
HINT12A	CO1	हिन्दी राजभाषा के रूप में ,संविधान में हिन्दी भाषा की प्राधान्यता विषयों के बारे कहते हैं।	PO1
	CO2	अनौपचारिक लेखों के द्वारा भाषा , लिखने से भावों की प्राधान्यता बढ़ते हैं।	PO6
	CO3	साधारण भाषा से अलग होते हैं, इससे उत्तर स्थानों में होनीवाली भाषा सीखकर , शब्दावली में ज्ञान प्राप्त कर समाज में भाषा की प्राधान्यता बढ़ हो सकती हैं।	PO1
	CO4	एक भाषा से दूसरे भाषाओं में अनुवाद करने से भाषा में ज्ञान प्राप्त हो जाते हैं।	PO1
	CO5	समाज में हिन्दी भाषा की पुष्टीकरण , भाषा के द्वारा भावों को आसानी से समझ में आ सकते हैं।	PO1

CO-PO MATRIX

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L						
CO2						M	
CO3	L						
CO4	M						
CO5	M						

I. पारिभाषिक शब्दावली : प्रयोग	- 1-5Pages	10M
II. राजभाषा, राष्ट्रभाषा, संपर्क भाषा	- 6-11Pages	10M
III. हिन्दी ही संवैदानिकता	- 343-351Pages	10M
IV. अनुवाद :	- 12-22Pages	10+5+5M
(1) परिभाषा अनुवाद के प्रकार		
(2) सिद्धान्त एवमं स्वरूप		
(3) महत्व		
(4) अनुवाद के गुण		
V. व्याकरण :	- 23-32Pages	25M
(1) शुद्धिकरण		
(2) पर्यायवाची शब्द		
(3) विलोम शब्द		
(4) संधि विच्छेद		
(5) कारक चिन्हों का प्रयोग		

Reference Books:

Vikram Publishers Pvt. Ltd., Durga Agraharam, Vijayawada-2

प्रामाणिक आलेखन और टिप्पण

मिलिन्द प्रकाशन

Hyderabad-95. प्रयोगिक हिन्दी, ओरियंट ब्लैकस्वान प्राइवेट लिमिटेड, आसफ अली शेड, नई दिल्ली-110002

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.
I Semester Model Question Paper

Course Code: HINT12A

Roll No.:

Max. Marks: 75M

Time: 3 Hrs.

No. of Questions: 08

Pass Min. : 30M

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1. एक वाक्य में उत्तर दीजिए :-

10 X 2 = 20M

1. राजभाषा किसे करते है?
2. अशोक के समय में राजभाषा क्या थी ?
3. भारतीय संविधान में राजभाषा के रूप में कब मान्यता प्रदान की गई?
4. संविधान के अनुच्छेद 343के अनुसार संघ की राजभाषा और लिपि क्या है?
5. राजभाषा आयोग के गठन का आदेश कब हुआ?
6. राजभाषा आयोग की प्रथम बैठक कब हुई?
7. राजभाषा आयोग के प्रथम अध्यक्ष कौन थे?
8. राजभाषा आयोग के लिए गठित समिति का कर्तव्य क्या है ?
9. अनुवाद 348 में किस विषय का उल्लेख है।
10. संविधान की अष्टम अनुसूची में भारत की कितनी भाषाओं का उल्लेख है ।

2. विहार यात्रा जाने के लिए अनुमति माँगते हुए, पिता जी नाम पर पत्र लिखिए । 10M

अथवा

चार दिन की छुट्टी माँगते हुए, अपने कालेज के प्राचार्य के नाम छुट्टी पत्र लिखिए ।

3. प्रयोजनमूलक भाषा की विशेषताओं पर प्रकाश डालिए । 10M

अथवा

प्रयोजनमूलक हिन्दी विभिन्न रूपों को समझायें ।

4. हिन्दी में अनुवाद कीजिए ।

10 X 1 = 10M

1. Sita sings a song.
2. What is your name?
3. Raghu is going to school.
4. I will tell you a story.
5. Surdas wrote Surdasagar.
6. Rama has eaten bread.
7. Service to man is service to God.
8. The cat is drinking milk.
9. Trees keep the atmosphere cool.
10. He can swim in the river.

\*\*\*\*\*

|             |          |                     |                                     |
|-------------|----------|---------------------|-------------------------------------|
| MATHEMATICS | MAT T12A | 2017 – 2018 onwards | I B.Com Hons (A&F) &<br>I B.Com TPP |
|-------------|----------|---------------------|-------------------------------------|

**Business Mathematics**  
**Course outcomes of MATT12**

| S.NO | C.O                                                                                                                                                                                                                      |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | Upon successful completion of their course ,students should have the knowledge and skills to                                                                                                                             |
| CO1  | To acquire knowledge on basics of matrices and algebraic skills essential for the study of system of linear equations by using matrix method                                                                             |
| CO2  | Competence in applying the properties of permutations and combinations and compute using them                                                                                                                            |
| CO3  | Ability to understand the basic concepts of arithmetic and geometric progression and compute them                                                                                                                        |
| CO4  | Able to solve the linear equations in business model problems and competence in solving quadratic equations by factoring by the square root method by completing the square and by using quadratic formula.              |
| CO5  | Use simple and compound interest to do business calculations such as a value of money, maturity value, present value and future value and able to differentiate which maths method should be used for different problems |

**CO-PO MATRIX**

| CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-------|-----|-----|-----|-----|-----|-----|-----|
| CO1   |     |     |     |     | M   |     |     |
| CO2   |     |     |     |     | M   |     |     |



|            |  |  |  |  |  |          |          |
|------------|--|--|--|--|--|----------|----------|
| <b>C03</b> |  |  |  |  |  | <b>M</b> |          |
| <b>C04</b> |  |  |  |  |  | <b>L</b> |          |
| <b>C05</b> |  |  |  |  |  |          | <b>M</b> |

**SEMESTER - I**

**No of Credits: 4**

**OBJECTIVE:** TO ENHANCE THE APPLICATIONAL SKILLS AND MEMORY POWER & ANALYTICAS.

**UNIT – I: MATRIX THEORY**

**15 Hrs**

- 1.1 Definition (ONLINE)
- 1.2 Types of Matrices (ONLINE)
- 1.3 Equality of Matrices (ONLINE)
- 1.4 Matrix addition and Subtraction (OFFLINE)
- 1.5 Scalar multiplication of a Matrix. (OFFLINE)
- 1.6 Matrix multiplication. (OFFLINE)
- 1.7 Transpose of a matrix (ONLINE)
- 1.8 Adjoint of a square matrix (2x2) (OFFLINE)
- 1.9 Determinant of a matrix (2x2 and 3x3) (ONLINE)
- 1.10 Inverse of a square matrix (2x2) (OFFLINE)
- 1.11 Solution of linear equation by Cramer’s rule (Two & Three variables). (OFFLINE)
- 1.12 Solution of linear equation by Inverse method (two variables only). (OFFLINE)

**Unit – II: PERMUTATIONS & COMBINATIONS**

**15 Hrs**

- 2.1 Permutations (ONLINE)
  - 2.1.1 Linear (OFFLINE)
  - 2.1.2 Unrestricted (OFFLINE)
  - 2.1.3 Circular Permutations (OFFLINE)
  - 2.1.4 Grouping Permutations (OFFLINE)
- 2.2 Combinations (ONLINE)

**Unit – III: PROGRESSIONS**

**12 Hrs**

- 3.1 Series (ONLINE)
- 3.2 Arithmetic Progression. (ONLINE)
  - 3.2.1 Sum of a Series in A.P (OFFLINE)
  - 3.2.2 Arithmetic Mean (OFFLINE)
  - 3.2.3 Representation of Terms in A.P (OFFLINE)
- 3.3 Geometric Progression. (ONLINE)
  - 3.3.1 Sum of a Series in G.P (OFFLINE)
  - 3.3.2 Geometric Mean (OFFLINE)

3.3.3 Representation of Terms in G.P (OFFLINE)

**Unit – IV: LINEAR EQUATIONS AND QUADRATIC**

**13 Hrs**

- 4.1 Solutions of Linear Equations – simultaneous (two variables only). (OFFLINE)
- 4.2 Introduction to Quadratic equations. (ONLINE)
- 4.2 Construct a quadratic equation. (ONLINE)
- 4.3 Nature of roots. (OFFLINE)
- 4.4 Solving of quadratic equations. (OFFLINE)

**UNIT – V: FINANCIAL MATHEMATICS**

**20 Hrs**

- 5.1 Simple Interest – Finding of SI, Amount, time, principle and rate of interest – problems. (ONLINE)
- 5.2 Compound Interest – Finding of CI, Amount, and principle. (ONLINE)
- 5.3 Difference between SI & CI for two year - problems. (OFFLINE)
- 5.4 Nominal & Effective rate of Interest – problems. (OFFLINE)
- 5.5 Annuity – Present & Future values of annuity (Annuity regular only) – problems. (OFFLINE)

**Note : Number of hours required for Online is 20 hours**

| <b>Prescribed Text books:</b> |                             |                                                               |                |                                                    |
|-------------------------------|-----------------------------|---------------------------------------------------------------|----------------|----------------------------------------------------|
| S.NO                          | AUTHOR                      | TITLE OF THE BOOK                                             | PUBLISHER      | YEAR OF PUBLICATION                                |
| 1                             | D.C Sancheti and V.K Kapoor | Business Mathematics<br>For Units: I &II                      | S-Chand& Co    | 8 <sup>th</sup> Revised Edition,<br>September 2005 |
| 2                             | Dr. PadmalochanHazarika     | A text book of Business Mathematics<br>For Units: III, IV & V | S – Chand & Co | 3 <sup>rd</sup> Edition, 2013                      |

Course Code : (TEL021) TEL T12

| COURSE NAME              | COURSE OUT COMES NO | COURSE OUT COMES                                                                       | PO NO. |
|--------------------------|---------------------|----------------------------------------------------------------------------------------|--------|
| B.COM (HONS), B.SC(HONS) | CO 1                | ఇతరులతో సంబంధాలులావాదేవీలుపెంపొందించుకోవడానికి పరిష్కరించుకోవడానికి ఉపయోగకరం           | 1      |
|                          | CO 2                | సంపూర్ణ విషయవిశ్లేషణ ఉంటుంది కనుక అవగతము లేని వారికి కూడా తెలుసుకునే అవకాశం కలుగుతుంది | 3      |
|                          | CO 3                | పలికే తీరు రాసే విధానం తెలుస్తుంది                                                     | 1      |
|                          | CO 4                | పదానికి ప్రత్యామ్నాయంగా అదే అర్థం వచ్చే తద్భవ పదాలు                                    | 3      |
|                          | CO 5                | ఒక పదానికి వివిధదార్థాలు ఉన్నప్పుడు వాటిని చెప్పటం                                     | 4      |

## CO – PO MATRIX

Course Code : (TEL021) TEL T12

| CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-------|-----|-----|-----|-----|-----|-----|-----|
| CO1   | L   |     |     |     |     |     |     |
| CO2   |     |     | M   |     |     |     |     |
| CO3   | L   |     |     |     |     |     |     |
| CO4   |     |     | M   |     |     |     |     |
| CO5   |     |     |     | M   |     |     |     |

|        |       |         |                            |
|--------|-------|---------|----------------------------|
| Telugu | TEL12 | 2019-20 | B.Sc,Honours&B.Com,Honours |
|--------|-------|---------|----------------------------|

## SYLLABUS

Semester -I

Credits: 2

Functional Telugu –I

### అభ్యసన ఫలితాలు

CO 1 : ఇతరులతో సంబంధాలు లావాదేవీలు పెంపొందించు కోవడానికి రిప్పరించుకోవడానికి ఉపయోగకరం

CO 2 : సంపూర్ణ విషయ విశ్లేషణ ఉంటుంది కనుక అవగతము లేని వారికి కూడా తెలుసుకునే అవకాశం కలుగుతుంది

CO 3 : పలికే తీరు రాసే విధానం తెలుస్తుంది

CO 4 : ఒక పదానికి ప్రత్యామ్నాయంగా అదే అర్థం వచ్చే తద్భవ పదాలు

CO 5 : ఒక పదానికి వివిధదార్థాలు ఉన్నప్పుడు వాటిని చెప్పటం

1. లేఖారచన : లేఖల స్వరూపం, ఉత్తరాలు రాసే పద్ధతులు ,వివిధ రకాల లేఖలు , వ్యక్తిగత లేఖలు ,వాణిజ్య లేఖలు, అధికారిక లేఖలు, సాంఘిక లేఖలు.
2. వ్యాసరచన : వ్యాస స్వరూపం ,వ్యాసరచన పద్ధతి, వ్యాస ప్రక్రియ లక్షణాలు , వ్యాసరచన భేదాలు ,విషయ ప్రధాన వ్యాసాలు, వినోద ప్రధాన వ్యాసాలు.
3. సుశబ్దాలు
4. ప్రకృతి వికృతులు
5. నానార్థాలు

|        |       |         |                            |
|--------|-------|---------|----------------------------|
| Telugu | TEL12 | 2019-20 | B.Sc,Honours&B.Com,Honours |
|--------|-------|---------|----------------------------|

MODEL PAPER

Semester -I

Functional Telugu –I

Credits: 2

1. అ) లేఖ రచన స్వరూప స్వభావాలను వివరించండి (లేదా)  
ఆ) ఉత్తరాలను రాసే పద్ధతులను వివరించండి 10M
2. అ) వివిధ రకాల లేఖలను వాటి ఆవశ్యకతను వివరించండి (లేదా) 10M  
ఆ) మీ గ్రామంలోని పారిశుధ్యన్ని గురించి అధికారికి లేఖ రాయండి
3. అ) పత్రికా ప్రకటన ఆధారంగా తగిన ఉద్యోగానికి అర్హత కల్పించమని సంబంధిత అధికారులకు లేఖను రాయండి (లేదా)  
ఆ) మీ వీధిలో దొంగల బెడదను గురించి రక్షణ శాఖకు ఉత్తరం రాయండి 10M
4. అ) వ్యాసరచన ప్రయోజనాలను వివరించండి (లేదా)  
ఆ) వ్యాసరచన పద్ధతిని వివరించండి 10M
5. అ) వ్యాస ప్రక్రియ ఎలా ప్రారంభమైందో తెలుపుతూ వ్యాస లక్షణాలను పేర్కొనండి ((లేదా)  
ఆ) వ్యాసరచనలో ఉన్న భేదాలను విపులీకరించండి 10M
6. అ) విషయ ప్రధానంగా ఉండే వ్యాసరచనను గురించి తెలపండి (లేదా)  
ఆ) వినోద ప్రధాన వ్యాసాలను గురించి వివరించండి 10M
7. క్రింది అసాధవులలో ఐదింటికి సాధురూపాలను వివరించండి 5X1=5M  
1. స్వంతము 2. వుత్సాహము 3. వాగ్దానము 4. క్రుపి 5. తద్యము 6. ప్రవేసించు  
7. భాధ 8. ఆధీనం 9. శాఖాహారము 10. త్రుప్తి
8. క్రింది ప్రకృతి రూపంలో ఐదింటికి వికృతి రూపాలను రాయండి 5X1=5M  
1. రత్నము 2. సంతోషము 3. కర్పూరం 4. శంక 5. కుడ్యము 6. దేవాలయము  
7. కలహము 8. వృషభము 9. ఆహారము 10. స్త్రీ
9. క్రింది వానిలో ఐదింటికి నానార్థాలను రాయండి 5X1=5M  
1. పాడి 2. వృక్షము 3. హరి 4. తమస్సు 5. పక్షము 6. కువలయము  
7. అంబరము 8. శాఖ 9. హస్తము 10. గుణము

**P.B .SIDDHARTHA COLLEGE OF ARTS &SCIENCE: VIJAYAWADA-10.**  
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam)

|                 |               |                |                                        |
|-----------------|---------------|----------------|----------------------------------------|
| <b>Commerce</b> | <b>COHT11</b> | <b>2017-18</b> | <b>B.Com (Honours) A&amp;F/TPP/BPM</b> |
|-----------------|---------------|----------------|----------------------------------------|

**SEMESTER:I**

**No of Credits: 4**

**FUNDAMENTLS OF ACCOUNTING**

After completing this programme the students will be able to –

CO 1: Student acquires conceptual knowledge in financial accounting and to impart skills to develop a working vocabulary of accounting terminology. (PO 3)

CO 2: Students will obtain the skill for preparing Bank reconciliation statements in order to reconcile the difference between cash book balance and pass book balances. (PO 1)

CO 3: students will be able to illustrate methods for providing depreciation on fixed assets and learn the various techniques to apply for creation of reserves. (PO 1 & PO 5)

CO 4: Students will be able to evaluate the profitability and estimate the financial position of the business enterprise by preparing final accounts. (PO 3)

CO 5: Students get equipped with the classification of errors and their rectification and to analyses the effect on financial statements. (PO 4)

| Course Code: | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|--------------|-------|-----|-----|-----|-----|-----|-----|-----|
| COHT11       |       |     |     |     |     |     |     |     |
| CO1          |       |     |     | H   |     |     |     |     |
| CO2          |       |     | H   |     |     | M   |     |     |
| CO3          |       |     | H   |     |     | M   |     |     |
| CO4          |       |     | H   |     |     | M   |     |     |
| CO5          |       |     | H   |     |     | M   |     |     |

**Unit 1: ACCOUTNING PROCESS. ( 5 Hours online)**

**24hrs**

1.1 – Need, Definition and Scope Of Accounting

1.2 –Book Keeping and Accounting, Advantages and Limitations

1.3 –Accounting Concepts And Conventions, Accounting Standards And Accounting Process

1.4 –Journalizing

1.5 –Ledger Accounts

1.6 –Trail Balance

1.7 –Subsidiary Books

1.8 –Cash Book-Single Column, Two Column, Three Column And Petty Cash Book

**UNIT 2: BANK RECONSILIATION STATEMENT ( 3 Hours online) 15hrs**

2.1—Introduction and Reasons for Difference between Cash Book Balance and Pass Book Balances

2.2—Problems with Favourable and Un-Favourable Balances

2.3—Problems with Extracts of Cash Book and Pass Book and Attainment of Correct Cash Book Balance

**UNIT 3: DEPRECIATIONS AND PROVISIONS( 4Hours online)**

**21hrs**

3.1—**Meaning, Causes, Objects and Factors for Providing Depreciation**

3.2—Accounting Treatment and Provision for Depreciation

3.3—**Methods of Providing Depreciation – S L M, W D V**, Annuity and Depreciation Fund (Problems), Remaining Methods (Theory)

**PROVISIONS AND RESERVE**

3.4—Meaning and Different Types of Reserve

3.5—RBD, Provision for Discount and debtors, Provision for discount On Creditors (Problems)

3.6—Provision for Repairs and Renewals (Problems)

**UNIT 4: FINAL ACCOUNTS OF SOLE TRADER( 5 Hours online)**

**15hrs**

4.1—**Trail Balance, Accounting Concepts and Conventions Relating To Final Accounts**

4.2—Trading, Manufacturing and Profit And Loss Account

4.3—Balance Sheet

4.4—**Adjustments and Closing entries**

**UNIT 5: ERRORS AND THEIR RECTIFICATION**

**( 4 Hours online)**

**15hrs**

5.1—**Types of Errors**

5.2—Rectification Before and After Preparation of Final Accounts

5.3—**Suspense Accounts**

5.4—Effect of Errors and Their Rectification On Profit

REFERNECE BOOKS: 1. ADAVNCED ACCOUNTANCY BY S.P JAIN AND K.L NARANG. KALYANI PUBLISHERS

2. ADVANCED ACCOUNTING BY M. RADHA SWAMY AND R.L GUPTA. SULTAN CHAND AND SONS.



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|                 |                |                |                                       |
|-----------------|----------------|----------------|---------------------------------------|
| <b>Commerce</b> | <b>COHT12A</b> | <b>2017-18</b> | <b>B.Com (Honors) A&amp;F/TPP/BPM</b> |
|-----------------|----------------|----------------|---------------------------------------|

**SEMESTER:I**

**No of Credits:4**

**Business Organisation and Management**

After completing this programme the students will be able to –

- CO1** Recall the basic knowledge on conceptual areas such as commerce, trade and industry of different types of business organisations. ( **PO4, PO5**)
- CO2** Have a demonstrated understanding on the structure and size of industry. ( **PO4, PO5**)
- CO3** Discuss and implement the managerial traits and talents essential for managing business. ( **PO1, PO4, PO5**)
- CO4** Analyse the purpose of planning and organising in various types of firms and companies. ( **PO1, PO4, PO5**)
- CO5** Evaluate the tools and techniques of recruitment and controlling process. ( **PO1, PO4, PO5**)

| CO-PO MATRRIX |       |     |     |     |     |     |     |     |
|---------------|-------|-----|-----|-----|-----|-----|-----|-----|
| Course Code:  | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| COHT21A       | CO1   |     |     |     |     | M   |     |     |
|               | CO2   |     |     |     |     | M   |     |     |
|               | CO3   |     |     |     |     | M   |     |     |
|               | CO4   |     |     |     |     |     | M   |     |
|               | CO5   |     |     |     |     |     |     | H   |

**Unit – I**

**15 Hours**

**Introduction: ( 4 Hours online)**

- 1.1 Concept of Business
- 1.2 Industry, Commerce
- 1.3 Trade Plant and firm objectives of business
- 1.4 Forms of Business Organisation and their salient features
- 1.5 Sole trader
- 1.6 Partnership
- 1.7 Hindu Undivided Family
- 1.8 Companies and Co-operative society
- 1.9 Company promotion and documentation.

**Unit – II ( 4 Hours online)**

**12 Hours**

**Structure and Size of Industry:**

- 2.1 Industrial structure
- 2.2 Public and Private Sectors,
- 2.3 Joint and co-operative sectors

- 2.4 Definition of size of industrial unit
- 2.5 Measurement of size Optimum size of firm
- 2.6 Different optima
- 2.7 Representative firm.

**Unit – III ( 4 Hours online )**

**13 Hours**

**Introduction to Management**

- 3.1. Nature and scope of management
- 3.2. Managerial roles
- 3.3. Principles of Management
- 3.4. Scientific Management

**UNIT IV**

**15 Hours**

**Planning and Organising( 4 Hours online)**

- 4.1. Nature and purpose of Planning
- 4.2. Management by Objectives
- 4.3. Organisation and Organisation Structure

**UNIT V**

**20 Hours**

**Staffing and Controlling( 4 Hours online)**

- 5.1. Staffing recruitment and selection
- 5.2. Nature and process of control
- 5.3. Controlling and Controlling techniques

**Text Books:** 1. Business Organisation and Management Rk Sharma and Shshi K Gupta Kalyani publications New Delhi.

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|          |        |         |                         |
|----------|--------|---------|-------------------------|
| Commerce | COHT13 | 2017-18 | B.Com(Honours ) A&F/TPP |
|----------|--------|---------|-------------------------|

**SEMESTER:II**

**No of Credits :4**

**Banking Theory and Practice**

**Students can be able to;**

**CO1:** Understand the basic concepts in banking and Indian banking system– **PO1.**

**CO2:** Create awareness on credit control methods of RBI – **PO6**

**CO3:** Outline modernisation of banking services **PO5, PO6**

**CO4:** Understand the lending practices of commercial banks **PO6**

**CO5:** Understand the types of customers and legal protection to bankers – **PO1, PO6.**

| CO-PO MATRRIX |       |     |     |     |     |     |     |     |
|---------------|-------|-----|-----|-----|-----|-----|-----|-----|
| Course Code:  | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| COHT13        | CO1   | M   |     |     |     |     |     |     |
|               | CO2   |     |     |     |     |     | M   |     |
|               | CO3   |     |     |     |     | H   | M   |     |
|               | CO4   |     |     |     |     |     | M   |     |
|               | CO5   | M   |     |     |     |     | H   |     |

**UNIT – I**

**15 Hrs.**

**Banking structure in India –**

- 1.1 Commercial banks
- 1.2 Central bank
  - 1.2.1 foreign banks
  - 1.2.2 Regional Rural Banks
  - 1.2.3 Co-operate banks
  - 1.2.4 Non Banking financial institutions
  - 1.2.5 Micro finance institutions
- 1.3 Functions of Commercial Banks
- 1.4 Types of Deposits
  - 1.4.1 Current,
  - 1.4.2 Savings
  - 1.4.3 Fixed
  - 1.4.4 Deposit services to Non Resident Indians
- 1.5 Guidelines for appearing and operating deposit accounts
- 1.6 KYC
- 1.7 Deposit related services.

**UNIT – II**

**12 Hrs**

**Reserve Bank of India**

- 2.1 origin-
  - 2.1.1 Organizational structure
- 2.2 Functions of RBI
- 2.3 Credit Control methods
- 2.4 Quantitative methods

- 2.5 Repo rate,
- 2.5.1 Reverse Repo rate,
- 2.6 OMOs,
- 2.6.1 CRR Selective Credit control,

### **UNIT – III**

**15Hrs**

#### **Innovations in Banking:**

- 3.1 Introduction
- 3.2 Diversification in banking
- 3.3 Para banking activities
- 3.4 evolving trends in modern commercial banking
- 3.5 Electronic banking
- 3.6 Traditional Banking Vs E-Banking
  - 3.6.1 Electronic Delivery –
  - 3.6.2 Net Banking Transactions
  - 3.6.3 Truncated Cheque
  - 3.6.4 Electronic Cheque
  - 3.6.5 Interbank Mobile Payment Service
  - 3.6.6 Credit Cards
  - 3.6.7 New Types of Credit Card and Debit Cards
  - 3.6.8 E-Wallet Card

### **UNIT – IV**

**10Hrs**

#### **Basics of lending –**

- 4.1 Principles of lending
- 4.2 Basics of Loan appraisal
- 4.3 Types of Advances
- 4.4 Security creation
- 4.5 Management of Nonperforming assets
- 4.6 SARFAESI Act.

### **UNIT – V**

**23 Hrs**

#### **Relationship between Banker and customer**

- 5.1 Special features of relationship between banker and customer
- 5.2 Types of Customers
- 5.3 Opening of Accounts:
  - 5.3.1 Minor,
  - 5.3.2 Married Woman,
  - 5.3.3 Joint stock companies,
  - 5.3.4 Partnership firm –
- 5.4 Circumstances in which a Cheque presented for payment can be dishonoured
- 5.5 Protection to paying banker
- 5.6 Protection to collection banker.

#### **Text Books:**

1. NSE publications titled “Banking” and “Commercial Banking”
2. Banking – K.P.M Sundaram Sultan Chand & sons, New Delh



**Parvathaneni Brahmayya Siddhartha College of Arts & Science, Vijayawada-10**  
**(An Autonomous College under the jurisdiction of Krishna University)**  
**Reaccredited at the level 'A' by the NAAC**  
**College with Potential for Excellence**  
**(Awarded by UGC)**

| Sl No. | Semester   | Course Code | Name Of The Subject | Teaching Hours | Credits |
|--------|------------|-------------|---------------------|----------------|---------|
| 1      | I Semester | ENGT15      | Business English-I  | 4              | 3       |

**OBJECTIVE:** The main objective of this course is not only to facilitate the learners to acquire the linguistic competence with a focus on business contexts and environments but also to help them practice and enrich their communication skills by using English in specific business settings and situations and develop their intellectual, personal and professional abilities.

**COURSE OUTCOMES:**

At the end of the course, the learners will be able to:

- CO 1.** Recognize the basics of Communication, i.e., its process, components and besides types, giving them a clear perception of the nature of business communication, its global, ethical and legal aspects. **PO1**
- CO 2.** Establish and maintain interpersonal relationships with agility and transmit message through nonlinguistic signs focus is on both spoken and written form. **PO3**
- CO 3.** Identify the basic principles and elements of writing business letters and apply the fundamentals to compose business letters required for business transactions. **PO7**
- CO 4.** Produce clear and coherent writing in which the development, order and style are appropriate to task, purpose and addressees. **PO1**

| CO-PO MATRIX- ENG T15 |     |     |     |     |     |     |     |
|-----------------------|-----|-----|-----|-----|-----|-----|-----|
| CO-PO                 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1                   | H   |     |     |     |     |     |     |
| CO2                   |     |     | M   |     |     |     |     |
| CO3                   |     |     |     |     |     |     | H   |

|     |     |  |  |  |  |  |  |
|-----|-----|--|--|--|--|--|--|
| CO4 | M   |  |  |  |  |  |  |
| CO5 | --- |  |  |  |  |  |  |

**BUSINESS ENGLISH SYLLABUS FOR BBA/ BBA BA/ B.COM AF/B.COM  
TPP/BPM/MSDS/CSCS/BSFI/AI&ML COURSES UNDER CBCS  
SEMESTER-I**

**COURSE CODE: ENG T15**

**Max. Marks: 100**

**No. of Hours per Week: 4**

**External: 75M**

**No. of Credits: 3**

**Internal: 25M**

**COURSE TITLE- BUSINESS ENGLISH-I**

**UNIT-I Nature of Communication P- 3-19 - 12 hours**

- Communication core
- Process of communication
- Types of communication
- Aspects – Global, Ethical and Legal
- Communication in organizations
- Review Questions/Exercises

**UNIT-II Non Verbal Communication P-28-52 - 14 hours**

- Importance-Means
- Kinesics
- Paralinguistics - Proxemics
- Chronemics - Haptics
- Review Questions/Exercises

**Barriers of Communication**

- Causes- Linguistic, Psychological
- Interpersonal- Cultural - Physical
- Organizational Barriers
- Reviews Questions/Exercises

**UNIT-III Principles of Letter Writing P-93-104 - 10 hours**

- Nature and function of Letters
- Principles / Review Questions/Exercises

**UNIT-IV Quotations, orders and tenders P-125-141 - 12 hours**

- Inviting quotations
- Sending quotations
- Placing orders
- Inviting tenders
- Review Questions/Exercises

**UNIT-V Claim and Adjustment Letters P-155-161 - 12 hours**

- Making claims
- Offering adjustments

Review Questions/Exercises

**Business Correspondence and Report Writing , RC Sharma and Krishna mohan**

PARVATHANENI BRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- I

PAPER - I

TITLE OF THE PAPER: FUNCTIONAL HINDI-I

FUNCTIONAL HINDI-I

2018-2019

COURSE CODE - HINT12A

| COURSE NAME | COURSE OUTCOMES | COURSE OUTCOMES                                                                                                                                       | PO'S |
|-------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| HINT12A     | CO1             | हिन्दी राजभाषा के रूप में ,संविधान में हिन्दी भाषा की प्राधान्यता विषयों के बारे कहते हैं।                                                            | PO1  |
|             | CO2             | अनौपचारिक लेखों के द्वारा भाषा , लिखने से भावों की प्राधान्यता बढ़ते हैं।                                                                             | PO6  |
|             | CO3             | साधारण भाषा से अलग होते हैं, इससे उत्तर स्थानों में होनीवाली भाषा सीखकर , शब्दावली में ज्ञान प्राप्त कर समाज में भाषा की प्राधान्यता बढ़ हो सकती हैं। | PO1  |
|             | CO4             | एक भाषा से दूसरे भाषाओं में अनुवाद करने से भाषा में ज्ञान प्राप्त हो जाते हैं।                                                                        | PO1  |
|             | CO5             | समाज में हिन्दी भाषा की पुष्टीकरण , भाषा के द्वारा भावों को आसानी से समझ में आ सकते हैं।                                                              | PO1  |

CO-PO MATRIX

| CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-------|-----|-----|-----|-----|-----|-----|-----|
| CO1   | L   |     |     |     |     |     |     |
| CO2   |     |     |     |     |     | M   |     |
| CO3   | L   |     |     |     |     |     |     |
| CO4   | M   |     |     |     |     |     |     |
| CO5   | M   |     |     |     |     |     |     |



|                                       |                |         |
|---------------------------------------|----------------|---------|
| I. पारिभाषिक शब्दावली : प्रयोग        | - 1-5Pages     | 10M     |
| II. राजभाषा, राष्ट्रभाषा, संपर्क भाषा | - 6-11Pages    | 10M     |
| III. हिन्दी ही संवैदानिकता            | - 343-351Pages | 10M     |
| IV. अनुवाद :                          | - 12-22Pages   | 10+5+5M |
| (1) परिभाषा अनुवाद के प्रकार          |                |         |
| (2) सिद्धान्त एवमं स्वरूप             |                |         |
| (3) महत्व                             |                |         |
| (4) अनुवाद के गुण                     |                |         |
| V. व्याकरण :                          | - 23-32Pages   | 25M     |
| (1) शुद्धिकरण                         |                |         |
| (2) पर्यायवाची शब्द                   |                |         |
| (3) विलोम शब्द                        |                |         |
| (4) संधि विच्छेद                      |                |         |
| (5) कारक चिन्हों का प्रयोग            |                |         |

Reference Books:

Vikram Publishers Pvt. Ltd., Durga Agraharam, Vijayawada-2

प्रामाणिक आलेखन और टिप्पण

मिलिन्द प्रकाशन

Hyderabad-95. प्रयोगिक हिन्दी, ओरियंट ब्लैकस्वान प्राइवेट लिमिटेड, आसफ अली शेड, नई दिल्ली-110002

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.  
I Semester Model Question Paper

Course Code: HINT12A

Roll No.:

Max. Marks: 75M

Time: 3 Hrs.

No. of Questions: 08

Pass Min. : 30M

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1. एक वाक्य में उत्तर दीजिए :-

10 X 2 = 20M

1. राजभाषा किसे करते है?
2. अशोक के समय में राजभाषा क्या थी ?
3. भारतीय संविधान में राजभाषा के रूप में कब मान्यता प्रदान की गई?
4. संविधान के अनुच्छेद 343के अनुसार संघ की राजभाषा और लिपि क्या है?
5. राजभाषा आयोग के गठन का आदेश कब हुआ?
6. राजभाषा आयोग की प्रथम बैठक कब हुई?
7. राजभाषा आयोग के प्रथम अध्यक्ष कौन थे?
8. राजभाषा आयोग के लिए गठित समिति का कर्तव्य क्या है ?
9. अनुवाद 348 में किस विषय का उल्लेख है।
10. संविधान की अष्टम अनुसूची में भारत की कितनी भाषाओं का उल्लेख है ।

2. विहार यात्रा जाने के लिए अनुमति माँगते हुए, पिता जी नाम पर पत्र लिखिए । 10M

अथवा

चार दिन की छुट्टी माँगते हुए, अपने कालेज के प्राचार्य के नाम छुट्टी पत्र लिखिए ।

3. प्रयोजनमूलक भाषा की विशेषताओं पर प्रकाश डालिए । 10M

अथवा

प्रयोजनमूलक हिन्दी विभिन्न रूपों को समझायें ।

4. हिन्दी में अनुवाद कीजिए ।

10 X 1 = 10M

1. Sita sings a song.
2. What is your name?
3. Raghu is going to school.
4. I will tell you a story.
5. Surdas wrote Surdasagar.
6. Rama has eaten bread.
7. Service to man is service to God.
8. The cat is drinking milk.
9. Trees keep the atmosphere cool.
10. He can swim in the river.

MATHEMATICS	MAT T12A	2017 – 2018 onwards	I B.Com Hons (A&F) & I B.Com TPP
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Business Mathematics
Course outcomes of MATT12

S.NO	C.O
	Upon successful completion of their course ,students should have the knowledge and skills to
CO1	To acquire knowledge on basics of matrices and algebraic skills essential for the study of system of linear equations by using matrix method
CO2	Competence in applying the properties of permutations and combinations and compute using them
CO3	Ability to understand the basic concepts of arithmetic and geometric progression and compute them
CO4	Able to solve the linear equations in business model problems and competence in solving quadratic equations by factoring by the square root method by completing the square and by using quadratic formula.
CO5	Use simple and compound interest to do business calculations such as a value of money, maturity value, present value and future value and able to differentiate which maths method should be used for different problems

CO-PO MATRIX							
CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1					M		
CO2					M		

C03						M	
C04						L	
C05							M

SEMESTER - I

No of Credits: 4

OBJECTIVE: TO ENHANCE THE APPLICATIONAL SKILLS AND MEMORY POWER & ANALYTICAS.

UNIT – I: MATRIX THEORY

15 Hrs

- 1.1 Definition (ONLINE)
- 1.2 Types of Matrices (ONLINE)
- 1.3 Equality of Matrices (ONLINE)
- 1.4 Matrix addition and Subtraction (OFFLINE)
- 1.5 Scalar multiplication of a Matrix. (OFFLINE)
- 1.6 Matrix multiplication. (OFFLINE)
- 1.7 Transpose of a matrix (ONLINE)
- 1.8 Adjoint of a square matrix (2x2) (OFFLINE)
- 1.9 Determinant of a matrix (2x2 and 3x3) (ONLINE)
- 1.10 Inverse of a square matrix (2x2) (OFFLINE)
- 1.11 Solution of linear equation by Cramer’s rule (Two & Three variables). (OFFLINE)
- 1.12 Solution of linear equation by Inverse method (two variables only). (OFFLINE)

Unit – II: PERMUTATIONS & COMBINATIONS

15 Hrs

- 2.1 Permutations (ONLINE)
 - 2.1.1 Linear (OFFLINE)
 - 2.1.2 Unrestricted (OFFLINE)
 - 2.1.3 Circular Permutations (OFFLINE)
 - 2.1.4 Grouping Permutations (OFFLINE)
- 2.2 Combinations (ONLINE)

Unit – III: PROGRESSIONS

12 Hrs

- 3.1 Series (ONLINE)
- 3.2 Arithmetic Progression. (ONLINE)
 - 3.2.1 Sum of a Series in A.P (OFFLINE)
 - 3.2.2 Arithmetic Mean (OFFLINE)
 - 3.2.3 Representation of Terms in A.P (OFFLINE)
- 3.3 Geometric Progression. (ONLINE)
 - 3.3.1 Sum of a Series in G.P (OFFLINE)
 - 3.3.2 Geometric Mean (OFFLINE)

3.3.3 Representation of Terms in G.P (OFFLINE)

Unit – IV: LINEAR EQUATIONS AND QUADRATIC

13 Hrs

- 4.1 Solutions of Linear Equations – simultaneous (two variables only). (OFFLINE)
- 4.2 Introduction to Quadratic equations. (ONLINE)
- 4.2 Construct a quadratic equation. (ONLINE)
- 4.3 Nature of roots. (OFFLINE)
- 4.4 Solving of quadratic equations. (OFFLINE)

UNIT – V: FINANCIAL MATHEMATICS

20 Hrs

- 5.1 Simple Interest – Finding of SI, Amount, time, principle and rate of interest – problems. (ONLINE)
- 5.2 Compound Interest – Finding of CI, Amount, and principle. (ONLINE)
- 5.3 Difference between SI & CI for two year - problems. (OFFLINE)
- 5.4 Nominal & Effective rate of Interest – problems. (OFFLINE)
- 5.5 Annuity – Present & Future values of annuity (Annuity regular only) – problems. (OFFLINE)

Note : Number of hours required for Online is 20 hours

Prescribed Text books:				
S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHER	YEAR OF PUBLICATION
1	D.C Sancheti and V.K Kapoor	Business Mathematics For Units: I &II	S-Chand& Co	8 th Revised Edition, September 2005
2	Dr. PadmalochanHazarika	A text book of Business Mathematics For Units: III, IV & V	S – Chand & Co	3 rd Edition, 2013

Course Code : (TEL021) TEL T12

COURSE NAME	COURSE OUT COMES NO	COURSE OUT COMES	PO NO.
B.COM (HONS), B.SC(HONS)	CO 1	ఇతరులతో సంబంధాలులావాదేవీలుపెంపొందించుకోవడానికి పరిష్కరించుకోవడానికి ఉపయోగకరం	1
	CO 2	సంపూర్ణ విషయవిశ్లేషణ ఉంటుంది కనుక అవగతము లేని వారికి కూడా తెలుసుకునే అవకాశం కలుగుతుంది	3
	CO 3	పలికే తీరు రాసే విధానం తెలుస్తుంది	1
	CO 4	పదానికి ప్రత్యామ్నాయంగా అదే అర్థం వచ్చే తద్భవ పదాలు	3
	CO 5	ఒక పదానికి వివిధదార్థాలు ఉన్నప్పుడు వాటిని చెప్పటం	4

CO – PO MATRIX

Course Code : (TEL021) TEL T12

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L						
CO2			M				
CO3	L						
CO4			M				
CO5				M			

Telugu	TEL12	2019-20	B.Sc,Honours&B.Com,Honours
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SYLLABUS

Semester -I

Credits: 2

Functional Telugu –I

అభ్యసన ఫలితాలు

CO 1 : ఇతరులతో సంబంధాలు లావాదేవీలు పెంపొందించు కోవడానికి రిప్పరించుకోవడానికి ఉపయోగకరం

CO 2 : సంపూర్ణ విషయ విశ్లేషణ ఉంటుంది కనుక అవగతము లేని వారికి కూడా తెలుసుకునే అవకాశం కలుగుతుంది

CO 3 : పలికే తీరు రాసే విధానం తెలుస్తుంది

CO 4 : ఒక పదానికి ప్రత్యామ్నాయంగా అదే అర్థం వచ్చే తద్భవ పదాలు

CO 5 : ఒక పదానికి వివిధదార్థాలు ఉన్నప్పుడు వాటిని చెప్పటం

1. లేఖారచన : లేఖల స్వరూపం, ఉత్తరాలు రాసే పద్ధతులు ,వివిధ రకాల లేఖలు , వ్యక్తిగత లేఖలు ,వాణిజ్య లేఖలు, అధికారిక లేఖలు, సాంఘిక లేఖలు.
2. వ్యాసరచన : వ్యాస స్వరూపం ,వ్యాసరచన పద్ధతి, వ్యాస ప్రక్రియ లక్షణాలు , వ్యాసరచన భేదాలు ,విషయ ప్రధాన వ్యాసాలు, వినోద ప్రధాన వ్యాసాలు.
3. సుశబ్దాలు
4. ప్రకృతి వికృతులు
5. నానార్థాలు

Telugu	TEL12	2019-20	B.Sc,Honours&B.Com,Honours
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MODEL PAPER

Semester -I

Functional Telugu –I

Credits: 2

1. అ) లేఖ రచన స్వరూప స్వభావాలను వివరించండి (లేదా)
ఆ) ఉత్తరాలను రాసే పద్ధతులను వివరించండి 10M
2. అ) వివిధ రకాల లేఖలను వాటి ఆవశ్యకతను వివరించండి (లేదా) 10M
ఆ) మీ గ్రామంలోని పారిశుధ్యన్ని గురించి అధికారికి లేఖ రాయండి
3. అ) పత్రికా ప్రకటన ఆధారంగా తగిన ఉద్యోగానికి అర్హత కల్పించమని సంబంధిత అధికారులకు లేఖను రాయండి (లేదా)
ఆ) మీ వీధిలో దొంగల బెడదను గురించి రక్షణ శాఖకు ఉత్తరం రాయండి 10M
4. అ) వ్యాసరచన ప్రయోజనాలను వివరించండి (లేదా)
ఆ) వ్యాసరచన పద్ధతిని వివరించండి 10M
5. అ) వ్యాస ప్రక్రియ ఎలా ప్రారంభమైందో తెలుపుతూ వ్యాస లక్షణాలను పేర్కొనండి ((లేదా)
ఆ) వ్యాసరచనలో ఉన్న భేదాలను విపులీకరించండి 10M
6. అ) విషయ ప్రధానంగా ఉండే వ్యాసరచనను గురించి తెలపండి (లేదా)
ఆ) వినోద ప్రధాన వ్యాసాలను గురించి వివరించండి 10M
7. క్రింది అసాధవులలో ఐదింటికి సాధురూపాలను వివరించండి 5X1=5M
1. స్వంతము 2. వుత్సాహము 3. వాగ్దానము 4. క్రుపి 5. తద్యము 6. ప్రవేసించు
7. భాధ 8. ఆధీనం 9. శాఖాహారము 10. త్రుప్తి
8. క్రింది ప్రకృతి రూపంలో ఐదింటికి వికృతి రూపాలను రాయండి 5X1=5M
1. రత్నము 2. సంతోషము 3. కర్పూరం 4. శంక 5. కుడ్యము 6. దేవాలయము
7. కలహము 8. వృషభము 9. ఆహారము 10. స్త్రీ
9. క్రింది వానిలో ఐదింటికి నానార్థాలను రాయండి 5X1=5M
1. పాడి 2. వృక్షము 3. హరి 4. తమస్సు 5. పక్షము 6. కువలయము
7. అంబరము 8. శాఖ 9. హస్తము 10. గుణము