

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

Table-1: B.Com(General) 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	Telugu-I	TELT11	I	First Language	100	25	75	4	3
3	Hindi-I	HINT11	I	First Language	100	25	75	4	3
4	Value Education	AEC 016	III	Foundation Course	50	10	40	2	2
5	Computer Fundamentals and Office Tools (ICT-I)	AEC004	III	Foundation Course	50	10	40	2	2
6	Business Economics-I	ECOT12A	II	Core	100	25	75	5	4
7	Fundamentals of Accounting-I	COMT11A	II	Core	100	25	75	6	4
8	Business Organisation	COMT12	II	Core	100	25	75	5	4

Table-2: B.Com(General) 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	Telugu-II	TELT21	I	First Language	100	25	75	4	3
3	Hindi-II	HINT21	I	First Language	100	25	75	4	3
5	Environmental Studies	AEC002	III	Foundation Course	50	10	40	2	2
6	Communication and Soft Skills-I	AEC003A	II	Core	100	25	75	5	4
7	Business Economics-II	ECOT22A	II	Core	100	25	75	6	4

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8	Fundamentals of Accounting-II	COMT21A	II	Core	100	25	75	5	4
9	Business Environment	COMT22A	II	Core	100	25	75	5	4

Table-3: B.Com(General) 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
3	Analytical Skills	AEC007	III	Foundation Course	50	10	40	2	2
4	Entrepreneurship	AEC008	III	Foundation Course	50	10	40	2	2
5	Information and Communication Technology-II	AEC009	III	Foundation Course	50	10	40	2	2
6	Corporate Accounting	COMT31	II	Core	100	25	75	6	4
7	Business Statistics	COMT32	II	Core	100	25	75	5	4
8	Banking Theory and Practice	COMT33	II	Core	100	25	75	4	4
9	Business Mathematics	AOCT01	II	Add on Course	50	10	40	5	2

Table-4: B.Com(General) SEMESTER - IV

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	Telugu-III	TELT01	I	First Language	100	25	75	4	3
2	Hindi-III	HINT01	I	First Language	100	25	75	4	3

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3	Communication and Soft Skills-II	AEC006	III	Foundation Course	50	10	40	2	2
4	Communication and Soft Skills-III	AEC010	III	Foundation Course	50	10	40	2	2
5	Leadership Education	AEC011	III	Foundation Course	50	10	40	2	2
6	Accounting for Service Organizations	COMT41	II	Core	100	25	75	6	4
7	Business Laws	COMT42	II	Core	100	25	75	4	4
8	Income Tax	COMT43	II	Core	100	25	75	4	4

Table-5: B.Com(General) SEMESTER -V

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	Cost Accounting	COMT51	II	Core	100	25	75	6	4
2	Goods and Services Tax	COMT52	II	Core	100	25	75	5	4
3	Commercial Geography	COMT01	II	Core	100	25	75	5	4
4	Accounting and Auditing Standards	COMTEL51	II	Elective A	100	25	75	5	4
5	Accounting for Government Entities	COMTEL52	II	Elective A	100	25	75	5	4
6	Commerce Lab	COMPEL53 (Pr)	II	Elective A	100	25	75	2	4
7	Assessment of Tax: Individual, HUF and partnership	COMTEL54	II	Elective B	100	25	75	5	4

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8	Corporate taxation	COMTEL55	II	Elective B	100	25	75	5	4
9	Commerce lab	COMPEL56	II	Elective B	100	25	75	2	4
10	Purchase Management	COMTEL57	II	Elective C	100	25	75	5	4
11	Stores Management	COMTEL58	II	Elective C	100	25	75	5	4
12	Commerce lab	COMTEL59	II	Elective C	100	25	75	2	4
13	e-Commerce	COMTEL510	II	Elective D	100	25	75	5	4
14	Business Networks	COMTEL511	II	Elective D	100	25	75	5	4
15	Commerce lab	COMTEL512	II	Elective D	100	25	75	2	4
16	Project Management	SEC003	II	Core	50	10	40	2	2

Table-6: B.Com(General) SEMESTER - VI

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	Marketing	COM T61	II	Core	100	25	75	6	4
2	Auditing	COM T62	II	Core	100	25	75	5	4
3	Management Accounting	COM T63	II	Core	100	25	75	5	4
4	Financial Reporting	COM TEL61	II	Elective A	100	25	75	5	4
5	Emerging Areas in Accounting	COM TEL62	II	Elective A	100	25	75	5	4

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6	Commerce-Project Work	COMPWEL63	II	Elective A	100	25	75	5	4
7	Central Excise & Customs	COMTEI64	II	Elective B	100	25	75	5	4
8	Tax Planning and Management	COMTEI65	II	Elective B	100	25	75	5	4
9	Commerce-Project Work	COMPEI66	II	Elective B	100	25	75	5	4
10	Agricultural & Rural Marketing	COMTEI67	II	Elective C	100	25	75	5	4
11	Warehouse Management	COMTEI68	II	Elective C	100	25	75	5	4
12	Commerce-Project Work	COMPWEI69	II	Elective C	100	25	75	5	4
13	e-Payments System	COMTEI610	II	Elective D	100	25	75	5	4
14	Social Media and e-Marketing	COMTEI611	II	Elective D	100	25	75	5	4
15	Commerce-Project Work	COMPWEI612	II	Elective D	100	25	75	5	4
16	Tally (Accounting Software)	SEC 004	II	Core	50	10	40	2	2

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Commerce	COMPEL53	2018 - 2019	B.Com(General)
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SEMESTER:V

No of Credits :4

Commerce lab

After completion of this course the student can be able to:

CO1: Prepare required documents of firm. (Po5, PO6)

CO2: Gain practical knowledge about various bank forms. (PO 6, PO 7)

CO3: Understand the contents of audit and business reports. (PO5, PO6)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMPEL53	CO1					H	H	
	CO2					H	H	
	CO3					H	M	
	CO4							
	CO5							

BASIC DOCUMENTATION SKILLS

- ☞ Preparation of partnership Deed
- ☞ Preparation of Model prospectus
- ☞ Preparation of a Small note of the skills of Management

BANKING

- ☞ Verification of forms: Application forms for opening of accounts, cheque books, PASS BOOK, Withdrawal slips, deposit slips and bank statements.
- ☞ Documents required for sanctioning of loans & advances.

AUDITING

- ☞ Preparation of Audit programme for an organisation
- ☞ Collection of Model Audit reports from local auditors
- ☞ Drafting of model business letters and preparation of business reports

FINANCIAL SERVICES

- ☞ Financial Services and its types
- ☞ Opening Demat account and Trading Account
- ☞ Shares Trading types
- ☞ Mutual Fund service- Types of funds –SIP-NAV

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Commerce	COMT01	2018 - 2019	B.Com(General)
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SEMESTER:V

No of Credits :4

Commercial Geography

After completion of this course the student can be able to:

CO1: Acquire knowledge about the layers and realms of the earth. (PO4) (PO7)

CO2: Understand regarding the fertility of land, types of crops, problems in agricultural production in the country. (Po4, Po5)

CO3: Impart knowledge about the importance of forest and relevant acts for its conservation. (Po6)

Co4: Regarding important renewable and non-renewable minerals and its importance to the society. (Po6)

CO5: Understand about the peninsular rivers and the issues and challenges involved in interlinking of rivers. (Po5, Po6)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT01	CO1				H			M
	CO2				H	H		
	CO3						M	
	CO4						M	
	CO5					M	M	

UNIT: I The Earth:

13Hrs

- 1.1.Internal structure of the Earth.
- 1.2.Latitude.
- 1.3.Longitude.
- 1.4.Realms of the Earth.
- 1.5.Evolution of the Earth.
- 1.6.Environmental pollution.
- 1.7.Global Warming.
- 1.8.Measures to be taken to protect the Earth.

UNIT: II India – Agriculture:

15Hrs

- 2.1. Land uses.
- 2.2. Soils.
- 2.3. Major crops.
- 2.4. Food and non-food crops.
- 2.5. Importance of agriculture.
- 2.6. Problems in agriculture.
- 2.7. Agriculture development.

UNIT: III India – Forestry:

12Hrs

- 3.1. Status of forests in Andhra Pradesh.
- 3.2. Forest Conservation Act, 1980.
- 3.3. Compensatory Afforestation Fund (CAF) Bill, 2015.
- 3.4. Forest Rights Act, 2006 and its relevance.
- 3.5. Need for protection of forestry.

UNIT: IV India – Minerals and Mining:

18Hrs

- 4.1. Renewable and non-renewable minerals.
- 4.2. Uses of minerals.
- 4.3. Mines.
- 4.4. Singareni Coal mines and Mangampeta Barites district wise profile.

UNIT: V India – Water resources – Rivers:

17Hrs

- 5.1. Water resources.
- 5.2. Rationality and equitable use of water.
- 5.3. Protection measures.
- 5.4. Perennial and peninsular rivers.
- 5.5. Interlinking of Rivers.
- 5.6. Experience of India and Andhra Pradesh.

Text Book Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

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Commerce	COMT51	2018 - 2019	B.Com(General) /CA/e-Commerce
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SEMESTER:V

No of Credits :4

Cost Accounting

After completion of this course the student can be able to:

CO1: Understand the fundamental concepts of cost accounting. (PO5)

CO2: Build an idea about material control techniques. (PO6)

CO3: Identify the various labour incentive methods. (PO6)

CO4: Illustrate about job and contract costing (PO6)

CO5: Outline accounting procedure for process costing. (PO6)

CO-PO MATRIX								
COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT51	CO1					M		
	CO2						H	
	CO3						H	
	CO4						M	
	CO5						M	

Unit - I:

18 Hours

- 1.1 Nature and Scope of Cost accounting: Introduction
- 1.2 Limitations of financial accounting
- 1.3 Meaning of cost accounting - Scope, objectives, advantages of cost accounting
- 1.4 Limitations of cost accounting
- 1.5 Financial accounting Vs cost accounting
- 1.6 Installation of costing system
 - 1.6.1 Practical difficulties in installation
 - 1.6.2 Steps to overcome the difficulties
- 1.7 Preparation of cost sheet (Problems).

Unit - II: Material cost

14 Hours

- 2.1 Introduction
- 2.2 Meaning of material cost - Need for material control - Essentials of material control –
- 2.3 Purchasing department - Functions - Purchase procedure
- 2.4 Stores Department - Store -keeper functions
- 2.5 EOQ - Calculation of stock levels (Problems)
- 2.6 Bin Cards - Stores ledger - Pricing of issues of Material from stores
- 2.7 LIFO, FIFO, Weighted average , Simple average , Base stock method ,Perpetual and ABC analysis.

Unit - III: Labour cost:

16 Hours

- 3.1 Introduction
- 3.2 Labour cost and control over labour cost
- 3.3 Personnel department functions
- 3.4 Time and motion study department -Time keeping and Time booking
- 3.5 Labour remuneration methods (problems)
- 3.6 Idle time and overtime treatment
- 3.7 Labour turnover - Meaning, causes, cost and consequences (Theory).

Unit - IV: Job and Contract costing

15 Hours

- 4.1 Introduction to job costing
- 4.2 Objectives , advantages and dis-advantages of job costing
- 4.3 Preparation of Job cost sheet

Contract costing

- 4.4 Introduction and Features of contract costing
- 4.5 Difference between job and contract costing
- 4.6 Preparation of contract accounts, contractor's account to ascertain profit on incomplete contracts.

Unit - V: Process Costing

12 Hours

- 5.1 Introduction and Characteristics of process costing
- 5.2 Difference between process and job, process and contract costing
- 5.3 Preparation of process account with normal , abnormal loss and abnormal gain

BOOKS RECOMMENDED:

- 1. Cost Accountancy By: S.P.Jain & K.L.Narang.
- 2. Cost Accounting By: Nigam & Sharma.

- 3. Practical Costing By: Khanna, Pandey & Others.

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Commerce	COMT52	2018 - 2019	B.Com(General)
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SEMESTER:V

No of Credits :4

Goods and Service Tax

CO1: Acquaint the students with basic principles of goods and service tax. (po1)

CO2: Impart knowledge the levy and collection of tax. (po5)

CO3: Comprehend the knowledge about registration and filing of GST. (po5,po6)

Co4 Familiarize the students about the provisions of integrated goods and service tax. (po1)

CO5: Familiarize the students with regard to authorities of GST. (PO5)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT52	CO1	H						
	CO2					H		
	CO3					M	L	
	CO4	H						
	CO5					H		

UNIT-1: Introduction and Administration

1.1 Meaning of GST

1.2 Nature and scope of GST

1.3 Merits and demerits of GST

1.4 Limitations of VAT and how GST is different from VAT and other In direct tax

1.5 Definition: adjudicating- authority, agent, business, goods, places of business

UNIT-2: Levy and Collection of Tax

2.1 Procedure for levy and collection of tax

2.2 Time of supply of services

2.3 payment of services

2.4 refund of tax

2.5 sec 9 (3) reverse charge mechanism

UNIT-3 IGST ,CGST,SGST Introduction

3.1 Meaning of IGST, CGST,SGST

3.2 Definitions: export of goods- exports of services-import of goods-import of services-intermediary-location of the recipient of services-location of supply of services-supply.

UNIT-4: Registration and Filing

4.1 Persons liable for registration

4.2 Persons not liable for registration

4.3 Procedure for registration

4.4 Filing process

UNIT-5 Administration And Levy & Collection of Tax

5.1 Appointment of officers

5.2 Levy and collection of tax

5.3 Power to grant exemption from tax

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 .

**Note : For B.Com General (Accounts) (Taxation)elective from 2017-18 III year students .
(2015-16 admitted batch) in the place of Indirect Tax**

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Commerce	COMTEL51	2018 - 2019	B.Com(General)
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SEMESTER:V

No of Credits :4

Accounting & Auditing Standards

After completing this programme the students will be able to:

CO1: Understand the concept of accounting standard in relation to international accounting standards (PO6, PO7)

CO2: Apply the theories/ recommendations given by AS. Board in valuation of Assets, disclosure of accounting policies etc.(PO5, PO6)

CO3: Prepare segment reports & consolidated financial statements (PO5, PO 6)

CO4: Understand adopting Auditing & Assurance standards as per the board (PO 6)

CO5: Understand the concept of Auditing in relation to IFRS (international financial reporting standards) (PO6)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMTEL51	CO1						M	M
	CO2					M	M	
	CO3					H	M	
	CO4						M	
	CO5						M	

Unit-I: Introduction: (Theory Only)

15Hrs

- 1.1 Significance of Accounting Standards
- 1.2 National and International Accounting Standards
- 1.3 Accounting Standards in India.

Unit-II: Accounting Standards –I

15Hrs

- 2.1 AS-1: Disclosure of Accounting policies
- 2.2 AS2: Valuation of inventories
- 2.3 AS-3: Cash flow statement
- 2.4 AS-6: Depreciation Accounting
- 2.5 AS 10: Accounting for Fixed assets

Unit-III: Accounting Standards –II

15Hrs

- 3.1 AS-17: Segment reporting
- 3.2 AS-21: Consolidated financial statements
- 3.3 AS-26: Intangible assets
- 3.4 AS-28: Impairment of assets
- 3.5 AS-29: Provisions, Contingent liabilities and assets

Unit-IV: Auditing Standards:

15Hrs

- 4.1 Procedure - International Federation of Accountants
- 4.2 Auditing and Assurance Standards Board

4.3 Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): 15Hrs

5.1 Origin and Procedure

5.2 International Accounting Standards Board adoption in India.

5.3 Overview of IFRS

References:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications. 2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi. 3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge. 4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

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Commerce	COMTEL52	2018 - 2019	B.Com(General)
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SEMESTER:V

No of Credits :4

Accounting for Government Entities

After completion of this course the student can be able to:

CO1- Effectively defines the general principles of government accounting system and employee critical thinking skills to analyse consolidated fund of India. (PO5)

CO2-Effectively define the role of comptroller and auditor general of India and role of public accounts company and demonstrate the ability to communication such data effectively. (PO5, PO6)

CO3- Demonstrate an understanding of government accounting standards and acceptable practices. (PO5, PO6)

CO4-Employe critical thinking skills to analyse financial reporting in public sector undertakings and government companies.(PO5, PO7)

CO5-Student will experience real world learning and application of skills in the preparation and presentation of financial statements of municipalities and gram panchayat. (PO5).

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMTEL52	CO1					H		
	CO2					H	M	
	CO3					M	H	
	CO4					H		M
	CO5					H		

Unit-I: General Principles **13hrs**

- 1.1 Government Accounting System
- 1.2 Consolidated Fund of India
- 1.3 Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India: **12hrs**

- 2.1 Role of Public Accounts Committee,
- 2.2 Civil and Commercial Entities.
- 2.3Review of Accounts

Unit-III: Government Accounting Standards : **15hrs**

- 3.1 issued by Government Accounting Standards Advisory Board (GASAB) -
- 3.2GASAB - Adoption and Review.

Unit-IV: Financial Reporting (Theory Only) **15hrs**

Unit-V: Accounting for Local Government

20hrs

5.1 Municipalities:

5.1.1 Introduction & Fundamentals characters

5.1.2 Books of accounts and Present accounting system(simple problems)

5.2 Grampanchayat:

5.2.1 Introduction and powers and duties of grampanchayat

5.2.2 Property and fund

5.2.3 Present accounting system and its drawbacks (simple problems)

Text books :

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Accountancy Vol-1 Central publication (**Unit 5**)

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Commerce	COMT41	2018 - 2019	B.Com(General)
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Semester: IV

Credits: 4

Accounting for Service Organisation

After completion of this course the student can be able to:

CO1-Explain the basic terminology, identify the structure of non-profit organizations and describe the formation and accounting procedure for non-profit organizations.(PO6)

CO2-Describe in detail the procedure of accounting while the revenue accounting, net revenue accounting, capital account and general balance sheet of electricity supply companies.(PO5, PO6)

CO3- Knowledge acquire about the preparation of financial statements of a bank based on schedules in accordance with banking regulation act 1949.(PO6)

CO4- Describes the types of insurance and prepare financial statements of life insurance company with schedules.(PO6, PO7)

CO5-Analyse the difference between life and general insurance and prepare financial statements of fire and marine insurance company with schedules.(PO5, PO6)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT41	CO1						H	
	CO2					H	M	
	CO3						H	
	CO4						M	H
	CO5						H	L

UNIT –I Non Trading/Service organisations (Theory)

10 Hours

1.1 Concept of non trading /service organisations as per Sec (8) of Companies Act 2013.

1.2 Meaning of Non-Profit making organisations.

1.3 Types of Organisations (a) Trusts (b)societies(c) Section 8 companies promoting Commerce, Arts, Science, Charity.

UNIT –II Electricity Supply Companies (Problems)

15 Hours

2.1 Double Entry System

2.2 Revenue Account

2.3 Net Revenue Account

2.4 Capital Account

2.5 General Balance Sheet

UNIT –III Bank Accounts (Problems)

20 Hours

3.1 What is a Banking Company

3.2 Slip system

3.3 Rebate on bills discounted

3.4 Provisions and Contingencies

- 3.5 Statutory Reserve
- 3.6. CRR
- 3.7 SLR
- 3.8 Nonperforming assets
- 3.9 Preparation of financial statements

UNIT-IV Life Insurance Companies Introduction(Problems)

15 Hours

- 4.1 Explanation of Principles and terms.
- 4.2 Preparation of Revenue Account.
- 4.3 Preparation of P&L Account.
- 4.4 Preparation of Balance Sheet

UNIT-V General Insurance (Problems)

15 Hours

- 5 Principle of General Insurance **(With reference to fire)**
- 5.1 Differences between Life and General Insurance.
 - 5.2 Accounting treatment relating Fire and Marine insurance
 - 5.2.1 Preparation of Revenue Account.
 - 5.2.2 Preparation of P&L Account.
 - 5.2.2 Preparation of Balance Sheet.

Text Readings: .

- 1) Advanced Accountancy – M.A. Arulanandam, Himalaya

Reference Books

- 1) Advanced Accountancy – Paul New Central Book Agency
- 2) Advanced Accountancy – M.A. Arulanandam, Himalaya
- 3) Corporate Accounting – Jain & Narang, Kalyani Publishers.

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Commerce	COMT42	2018 - 2019	B.Com(General) CA
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SEMESTER:IV

No of Credits :4

Business Laws

After completion of this course the student can be able to:

CO1 – Impacts the students in acquiring the basic knowledge regarding contracts in business. (PO 5)

CO2 – Students acquires knowledge in the role of parties to the contract and impact of it to “QUID-PRO-QUO” for the enforceability of the contract (PO5, PO6)

CO3 –Students will have clarity on competency of persons, modes of discharge of contract, Analyzing and approaching to remedies in times of breach of contract. (PO6)

CO4-Students get knowledge in law and procedure relating to sale of goods in Indian context. (PO6, PO7)

CO5- Students get knowledge in new dimensions in business Organisation to overcome constrains with reference to liability, capital and management of business. (PO5, PO6)

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT42	CO1					H		
	CO2					M	H	
	CO3						H	
	CO4						H	M
	CO5					H	M	

Unit – I Contract

10 Hours

Indian Contract Act – 1872

- 1.1 Meaning and Definition Agreement and contract
- 1.2 Classification of Contracts – Valid, Void and Voidable Contracts
- 1.3 Essential elements of Valid Contracts

Unit – II Offer and Acceptance

12 Hours

- 1.1 Definition of Valid Offer, Acceptance, Consideration
- 1.2 Essential elements of a Valid offer
- 1.3 Essentials of valid Acceptance
- 1.4 Legal rules for lawful Consideration
- 1.5 No consideration, no contract – exceptions.

Unit – III Capacity of the Parties and Contingent Contract

15 Hours

- 3.1 Rules regarding to Minor Contracts
- 3.2 Rules relating to Contingent Contracts
- 3.3 Rules relating to Quasi Contracts
- 3.4 Different modes of Discharge of Contracts

3.5 Rules relating to remedies of Breach of contract

Unit – IV Sale of Goods Act – 1930

20 Hours

- 1.1 Contract of Sale meaning and Definition
- 1.2 Types of Goods
- 1.3 Sale and Agreement to Sell
- 4.4 Implied conditions and warranties
- 4.5 Rights of Unpaid Seller
- 4.6 Sale of goods by non-owners

Unit – V Limited Liability Partnership Act, 2008

18 Hours

- 5.1 Meaning and Features of LLP
- 5.2 Partner- Designated partner- Maximum and Minimum number of partners- Qualification of partners
- 5.3 Procedure to incorporate a LLP
- 5.4 difference between Company Limited Liability partnership and Partnership

Text Book

Business Law – KalyanipublishersAuth: K C Garg ,VkSareenMukesh Sharma RC Chawala

Reference Books

1. Mercantile Law – N. D. Kapoor – Sultan Chand
2. Business Laws – Maruthi Publication

P.B.SIDDHARTHA COLLEGE OF ARTS &SCIENCE :: VIJAYAWADA-10.

(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam)

Commerce	COMT43	2018 - 2019	B.Com(General)
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SEMESTER:IV

No of Credits :4

Income Tax

CO1 :Impact knowledge on the provisions of income tax law and practice **PO1**

CO2: Acquire knowledge about tax rate schedule and residential status of an individual **PO5**

CO3: Enlist the ability of provisions of income from salary and its taxability **PO5,PO6**

CO4: The student can build on idea about income from house property and its taxability **PO5**

CO5: The student can acquire knowledge in calculation of business income and professional income **PO6**

CO-PO MATRIX

COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT43	CO1	H						
	CO2					H		
	CO3					H	L	
	CO4					H		
	CO5						H	

UNIT –I

15hrs

I. Income tax law Introduction

1.1basic concepts

1.1.1definitions –income, person, Assesse, Assessment year

1.3capital and revenue

1.4 residential status

1.5 incomes exempt from tax (theory only).

1.6 Incidence of Tax (Problems)

UNIT –II

20hrs

2. Income from salary

2.1 Allowances

2.2 Perquisites

2.3 Profits in lieu of salary

2.4 computation of salary income (including problems)

UNIT –III

10hrs

3. Income from house property

3.1 Annual value

3.1.1let-out /self occupied /deemed to be let-out house

3.2deductions from annual value

3.3computation of income from house property(including problem).

UNIT-IV

20hrs

4.1 Income from Business

4.1.1 Admissible and inadmissible expenses

4.1.2 Computation of Business income

4.2 Income from Profession

- 4.2.1 Admissible Receipts and Payments
- 4.2.2 Computation of Professional income

UNIT-V

10hrs

5 Income from capital gains

- 5.1 Types of capital assets
- 5.2.1u/s 54 exemptions
- 5.3 computation of income from capital gains

Text Books

Taxation and Lab Work – V.P Gaur & Puja Gaur – Kalyani Publication

Reference Books

Taxation – R.G Saha&N.Usha Rani – Himalaya Pyublication

Systemtic approach to Income tax Auth: Dr GirishAhuja and Dr Ravi Guprta

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.
(An Autonomous College in the jurisdiction of Krishna University, Machilipatnam)

SEMESTER-III/IV

Credits – 3

TITLE OF THE PAPER: HINDI-III

COURSE CODE:HINT01

HINDI -III

2018-2019

COURSE NAME	COURSE OUTCOMES	COURSE OUTCOMES	PO'S
HINT01	CO1	दोहों के द्वारा विद्यार्थियों में समाज सुधारता, मानव मूल्यों बढ़ते हैं।	PO3
	CO2	हिन्दी साहित्य का इतिहास के द्वारा हिन्दी भाषा की प्रामुख्यता और कविताओं की प्रामुख्यता मिल जाती हैं।	PO1
	CO3	समाज कल्याण विषयों के लिए समझकर अपना ज्ञान बढ़ हो जाते हैं।	PO2
	CO4	समाज में भाषा पर प्रामुख्यता, भाषा में ज्ञान प्राप्त करके , दूसरों से आसानी से संप्रेषित करना सीखेंगे।	PO1
	CO5	सरकारी व्यवस्थाओं को लेख लिखना, भाषा की विशेषता , समाज में सरकारी भाषा सीखकर दूसरों को आदर्शवान बन सकेंगे।	PO6

CO-PO MATRIX

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

I. काव्य दीपः

1. कबीरदास - साखी - 1-10 (Offline Teaching-5 Hours)
2. सूरदास का बाल वर्णन (Offline Teaching-4 Hours)
3. मातृभूमि (Offline Teaching-5 Hours)
4. तोडती पत्थर (Offline Teaching-4 Hours)
5. गीत फरोश (Online Teaching-5 Hours)

II. हिन्दी साहित्य का इतिहास : (Offline Teaching-17 Hours)

काल विभाजनः

वीरगाथा काल की परिस्थितियाँ

वीरगाथा काल की विशेषताएँ

भक्तिकाल :

1. ज्ञानाश्रयी शाखा - कबीर

2. प्रेमाश्रयी शाखा - जायसी

III. साधारण निबन्ध :

1. समाचार पत्र (Offline Teaching-2 Hours)
2. बेकारी की समस्या (Offline Teaching-2 Hours)
3. कम्प्यूटर (Online Teaching-2 Hours)
4. पर्यावरण और प्रदूषण (Offline Teaching-2 Hours)
5. साहित्य और समाज (Online Teaching-2 Hours)

IV. अनुवाद (Online Teaching-5 Hours)

V. प्रयोजनमूलक हिन्दी :

1. परिपत्र (Offline Teaching-2 Hours)
2. ज्ञापन (Offline Teaching-2 Hours)
3. सूचना (Online Teaching-1 Hours)

Reference Books:

प्रामाणिक आलेखन और टिप्पण

मिलिन्द प्रकाशन, Hyderabad-95. Degree Second Year Text Book, Vikram Publishers Pvt. Ltd., Durga Agraharam, Viiavawada-2

MODEL PAPER

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.
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SEMESTER-III/IV

Credits – 3

TITLE OF THE PAPER: HINDI-III

COURSE CODE:HINT01

No. of Pages: 2

Roll No.:

Max. Marks: 75M

Time: 3 Hrs.

No. of Questions: VII

Pass Min. : 30M

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I. निम्न लिखित पद्यांशों की संदर्भ सहित व्याख्या कीजिए :- *L2*

2 X 8 = 16M

(अ) (i) पाहन पूजे हरि मिलै, तो मैं पूजूँ पहाड ।  
ताते ये चाकी भली, पीस खाय संसार ॥  
अथवा

(ii) सोभित कर नवनीत लिए ।

धुटूरुनि चलत रेनु-तन मंडित, मुख दधि लेप किए ॥  
चारू कपोल, लोल लोचन, गोरुचन तिलक दिए ।  
लट-लटकनि मनमत मधुप-गत, मादक मधुहि किए ॥  
कठुला-कंठ वज्र केहरि-नख, राजत रूचिर किए ।  
धन्य सूर एको पल इहि सुख, का सत कल्प किए ॥

(आ) (i) हमें जीवनाधार अन्न तू ही देती है,

बदले में कुछ नहीं किसी से तू लेती है ।  
श्रेष्ठ एक से एक विविध, द्रव्यों के द्वारा,  
पोषण करती प्रेम भाव से सदा हमारा ।  
हे मातृभूमि! उपजे न जो तुझ पर कृषि अंकुर कभी ।  
तो तडप-तडप कर जल मरें जठरानल मे हम सभी ।

अथवा

(ii) गर्मियों के दिन,

दिवा का तमतमाता रूप,

उठी झुलसाती हुई लू,

रूई ज्यों जलती हुई भू,

गर्द चिनगी छा गई,

प्रायः हुई दोपहर -

वह तोडती पत्थर ।

II. किसी एक कविता का सारांश लिखिए । *L1* 12M

1. तोडती पत्थर                      2. गीत फरोश

III. (अ) वीरगाथा काल की विशेषताएँ बताइए । *L1* 12M

अथवा

(आ) ज्ञानमार्गी शाखा के प्रवर्तक के रूप में कबीरदास का परिचय दीजिए ।

IV. किसी एक कवि का परिचय दीजिए । *L1* 5M

1. सूरदास  
2. सूर्यकांत त्रिपाठी निराला

V. किसी एक विषय पर निबंध लिखिए । *L2* 10M

1. समाचार पत्र  
2. साहित्य और समाज

VI. (अ) गद्यांश पढ़कर निम्न लिखित प्रश्नों का उत्तर दीजिए । L3

5 X 1 = 5M

भारत के पश्चिम में राजस्थान नामक राज्य है । यहाँ के लोग बड़े वीर और देश व धर्म पर आत्मोत्सर्ग करने वाले होते हैं । पगड़ी बाँधने का यहाँ पर विशेष रिवाज है । यहाँ पर रेगिस्थान है । यहाँ पर इस्लाम का प्रभाव कम पाया जाता है । पूरब के लोग बंगाली कहलाते हैं । ये लोग अपने सिर पर टोपी नहीं पहनते थे । ये बहुधा कोट, कमीज और बंगाली धोती पहनते हैं । पंजाब और बंगाल के बीच में उत्तर प्रदेश और बिहार है । यहाँ पर सब जातियों के लोग दिखाई पड़ते हैं ।

प्रश्न:-

1. भारत के पश्चिम में कौन-सा राज्य है?
2. राजस्थान के लोग किस प्रकार के होते हैं ?
3. पूरब के लोग क्या कहलाते हैं ?
4. बंगाल और पंजाब के बीच कौन-कौन सा राज्य है ?
5. बंगाली के लोग बहुधा क्या पहनते हैं ?

(आ) प्रयोजनमूलक हिन्दी में कोई एक पत्र लिखिए । L2 5M

1. परिपत्र
2. ज्ञापन

VII. हिन्दी में अनुवाद कीजिए:- L2 10M

Vidyasagar was a very generous and charitable man. From his earliest year he helped the poor and needy to the almost of his power. As a boy at school he often gave the little food to another boy who had none. If one of his fellows fell ill, little Eswar would go to his house, sit by his bed and nurse him. His name become a household word in Bengal. rich and poor, high and low, all loved him alike. No beggar ever asked him for relief invain. He would never have a porter at his gate lest some poor man who wished to see him might be turned away.



Course Code : TEL T01

| COURSE NAME                                                                                                                                                                                                             | COURSE OUT COMES NO | COURSE OUT COMES                                                                                  | PO NO. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------|--------|
| B.A, BBA, BBA (BA)<br>B.COM (GEN),<br>B.COM (CA),<br>B.SC (MPCS),<br>B.SC (BZC),<br>B.SC(MECS),<br>B.SC (MSCA)<br>B.A, BBA, BBA (BA)<br>B.COM(GEN)B.COM (CA),<br>B.SC(MPCS),<br>B.SC(BZC),<br>B.SC(MECS),<br>B.SC(MSCA) | CO 1                | ప్రాచీనపద్యభాగంగతవైభవాన్ని ప్రవర్తనలను తెలియజేయడం వలన మన నాగరికత సంస్కృతి తెలుసుకోవడానికి అవకాశం: | 5      |
|                                                                                                                                                                                                                         | CO 2                | నూతన ఆలోచనలు కలిగి వాటిని వ్యక్తీకరించినట్లయితే దాని వలన ప్రయోజనం                                 | 1      |
|                                                                                                                                                                                                                         | CO 3                | గ్రహించవలసినది సులభంగా గ్రహించితన భావాల్ని వ్యక్తీకరించేందుకు ఉపయోగపడటం                           | 2      |
|                                                                                                                                                                                                                         | CO 4                | భాషలోని లయ సౌందర్యం అవగాహన చేసుకుని ఆచరించేందుకు సహకరించటం                                        | 2      |
|                                                                                                                                                                                                                         | CO 5                | వినడానికి వినసంపైన మాటల పొందిగా ఇందులో కనిపిస్తుంది                                               | 2      |

## CO – PO MATRIX

Course Code : TEL T01

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

|        |        |         |                                                                                                      |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|
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|--------|--------|---------|------------------------------------------------------------------------------------------------------|

**SYLLABUS**

semester –III & IV

credits: 3

**అభ్యసన ఫలితాలు**

CO 1 ప్రాచీన పద్యభాగం గత వైభవాన్ని ప్రవర్తనలను తెలియజేయడం వలన మన నాగరికత

సంస్కృతి తెలుసుకోవడానికి అవకాశం:

CO 2 : నూతన ఆలోచనలు కలిగి వాటిని వ్యక్తీకరించినట్లయితే దాని వలన ప్రయోజనం

CO 3 : గ్రహించవలసినది సులభంగా గ్రహించి తన భావాల్ని వ్యక్తీకరించేందుకు

ఉపయోగపడటం

CO 4 : భాషలోని లయ సౌందర్యం అవగాహన చేసుకుని ఆచరించేందుకు సహకరించటం

CO 5: వినడానికి వినసంపైన మాటల పొందిగా ఇందులో కనిపిస్తుంది

## ప్రాచీన కవిత్వం

1. వామనవతారం -పోతన

( శ్రీ మహా భాగవతం ఎనిమిదవ స్కంధం 582వ పద్యం నుండి 621)

2.శాలివాహన విజయం కొరవి గోపరాజు

(సింహాసనద్వాత్రింశికప్రథమ శ్వాసం 115 వ పద్యము నుండి 165 వ పద్యం వరకు )

## 3.ఆధునిక కవిత్వం

హరిజన శతకము -కుసుమ ధర్మన్న

వంటిల్లు -విమల

గద్యభాగం / వ్యాస సంపుటి

1. అభి వ్యక్తి నైపుణ్యాలు - సుబ్బారావు

2. వ్యక్తిత్వ వికాసం -ఆచార్య రాచపాలెం చంద్రశేఖరరెడ్డి

## వ్యాకరణం

చందస్సు : ఉత్పలమాల, చంపకమాల,, శార్దూలం, కందం, తేటగీతి ,ఆటవెలది ,సీసం

అలంకారాలు : శబ్దాలంకారాలు, ఉపమా ,,ఉప్రేక్ష, రూపక ,స్వభావక్తి ,అతిశయోక్తి ,

అర్థాంతరన్యాసాలంకారాలు



|        |        |         |                                                                                                      |
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|--------|--------|---------|------------------------------------------------------------------------------------------------------|

**MODEL PAPER**

semester –III & IV

credits: 3

- 1.వామనవతార ఘట్టాన్ని విశ్లేషించండి (లేదా)  
శాలివాహన విజయం పాఠ్యభాగ సారాంశం తెలపండి 15M
- 2.హరిజన శతకం ద్వారా కుసుమ ధర్మన్న ప్రబోధం విశ్లేషించండి (లేదా) 15M  
విమల వంటిల్లును వర్ణించిన వైఖరి వివరించండి
- 3.ఈ క్రింది వానిలో రెండింటికి సందర్భ సహిత వ్యాఖ్యలు రాయండి 2X5=10M
  - 1.మాట తిరగలేరు మానవధనులు
  2. ధరణి ఏటి పుణ్య చరితుడగును
  3. మాయ బుద్ధి చూడ మచ్చుకైనను లేదు
  - 4.ఇంట్లో అమ్మలంతా ఇక్కడే స్త్రీలయ్యారు
4. ఈ క్రింది వానిలో మూడింటికి సమాధానాలు రాయండి 3X5 = 15M
  - 1.వామన మూర్తి విశ్వరూపాన్ని పోతన వర్ణించిన విధానం తెలపండి
  2. విక్రమార్కుని ఇంద్రుడు సింహాసనాన్ని బహుకరించిన విధానం తెలపండి
  - 3.పాటుపడుట పరుగుచేటు కాదన్నాడు కుసుమ ధర్మన్న వివరణ
  4. వంటిల్లు సందేశాన్ని సంక్షిప్తంగా రాయండి
5. వ్యక్తిత్వ వికాసం విశిష్టతను తెలియజేయండి (లేదా)  
అవి వ్యక్తి నైపుణ్యాలను విశ్లేషించండి 10M

6. ఈ క్రింది పద్య పాదానికి ఘన విభజన చేసి ఏ పద్య పాదము తెలిపి యతిప్రాసనను 5M  
గుర్తించండి

రవిబింబం ఉపమావింప చాత్రం మగు చత్రం భయ శిరోరత్నమై (లేదా)

శార్దూల పద్య పాదానికి ఘన విభజన చేసి యతిప్రాసులు గుర్తించండి

7. ఈ క్రింది పద్యంలోని అలంకారాన్ని గుర్తించి సమన్వయం చేయండి 5M

ఆదిన్ శ్రీపతి కొప్పుపై తనువుపై సంస్తోతరియంబుపై

పాదాబ్జంబులపై కపోతలటిపై పాలిండ్లపై నూతన

మర్యాదం చందు కరంబు క్రిందగుట మీద నా కరం బొటమే కరం భూమి

రాజ్యము దీర్ఘమున్ సతతమే కాయంబు నా పాయమే (లేదా)

ఉత్పేక్ష అలంకారమును సోదాహరణంగా వివరించండి

**Corporate Accounting**

**After completion of this course the student can be able to:**

- CO1- Acquire the knowledge of capital structure and raisin of capital amount for corporate business firms. (PO 5, PO 6)
- CO2- Analyse the fund rising options from outsiders and their sources. (PO 6)
- CO3- Understand the importance of ‘REPUTATION ‘for the success of any Organisation. (PO 5, 6)
- CO4- Understand corporate structure in the light of earing ability and financial stability. (PO 7)
- CO5- Familiarize on the impact of loss by fire and the procedure to lodge claims. (PO 6)

| <b>CO-PO MATRIX</b> |              |            |            |            |            |            |            |            |
|---------------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| <b>COURSE CODE</b>  | <b>CO-PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>COMT31</b>       | CO1          |            |            |            |            | H          | M          |            |
|                     | CO2          |            |            |            |            |            | H          |            |
|                     | CO3          |            |            |            |            | M          | H          |            |
|                     | CO4          |            |            |            |            |            |            | H          |
|                     | CO5          |            |            |            |            |            | H          |            |
|                     |              |            |            |            |            |            |            |            |

(PO 1)

**Unit – I Company Share Capital -I**

**15 hrs**

- 1. Provisions relating to issue of shares **as per the Companies Act 2013**
  - 1.1 Issue – At par – At Premium – At discount
  - 1.2 Pro - rata Allotment
  - 1.3 Forfeiture and Re issue

**Unit – II Company Share Capital -II**

**15hrs**

- 2.1 Issue Bonus Shares
- 2.2 Methods of Valuation of Shares  
Net Assets Method, Yield Method, Fair Value Method
- 2.3 Valuation of shares
- 2.4 Buy Back of Shares (Theory)

**Unit – III Issue and Redemption of Debentures**

**15 hrs**

- 3.1 Provisions relating to issue of Debentures
- 3.2. Issue and Redemption of Debentures
- 3.3 Sinking fund Method
- 3.4 Accounting treatment for Convertible and non-convertible Debentures
- 3.5 Issue for cash – Issue for Consideration other than cash
- 3.6 Issue at Par – Premium and Discount
- 3.7 Employee stock options(Theory)

**Unit – IV Company Final Accounts**

**15 hrs**

- 4.1 Valuation of good will
- 4.2 Need & Importance of Valuation of Goodwill
- 4.3 Methods of Valuation of Goodwill (**Theory only**)
- 4.4 Preparation of final accounts

4.5 Profit & loss statement

4.6 Balance sheet

4.7 Adjustments relating to preparation of final accounts

**Unit – V      Fire Claims**

**15 hrs**

5. Fire Claim Problems.

5.1 Calculation of claim for loss of Stock.

5.2 Average Clause.

5.3 Problems on calculation of claims for loss of stock (calculation of claims for loss of profit excluded)

**Text Book**

Corporate Accounting – S. P. Jain & K.L. Narang, Kalyani Publishers

**Reference Books:**

Advanced Accountancy – S. P. Jain & K.L. Narang, Kalyani Publishers

Advanced Accountancy – Paul New Central Book Agency

Advanced Accountancy – T.S Grewal & S.c Gupta, S.Chand And Company

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|                 |               |                    |                            |
|-----------------|---------------|--------------------|----------------------------|
| <b>Commerce</b> | <b>COMT32</b> | <b>2018 - 2019</b> | <b>B.Com(General, CA )</b> |
|-----------------|---------------|--------------------|----------------------------|

**SEMESTER:III**

**No of Credits :4**

**Business Statistics**

**After completion of this course the student can be able to:**

- CO1- Illustrate the structure and characteristics of statistical data. (PO 6)
- CO2- Calculate and interpret measures of central tendency and variability in statistical data. (PO 5)
- CO3- Identify and carryout basic statistical analysis used in sociological inquiry. (PO 6, PO 7)
- CO4- Design, evaluate and apply regression analysis. (PO 5, PO 6)
- CO5- Determine whether observed statistical patterns and associations are generalizable to the larger social world. (PO 6)

| <b>CO-PO MATRIX</b> |              |            |            |            |            |            |            |            |
|---------------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| <b>COURSE CODE</b>  | <b>CO-PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>COMT32</b>       | CO1          |            |            |            |            |            | H          |            |
|                     | CO2          |            |            |            |            | M          |            |            |
|                     | CO3          |            |            |            |            |            | M          | H          |
|                     | CO4          |            |            |            |            | H          | M          |            |
|                     | CO5          |            |            |            |            |            | H          |            |

**Unit 1: Introduction to Statistics:**

**10 Hours**

- 1.1 Definition
- 1.2 Importance and limitation of statistics
- 1.3 Collection of data
- 1.4 Schedule and questionnaire
- 1.5 Frequency distribution
- 1.6 Tabulation

**Unit 2: Measures of Central Tendency:**

**20 Hours**

- 2.1 Characteristics of measures of central tendency
- 2.2 Types of Averages
- 2.3 Arithmetic Mean
- 2.4 Geometric Mean
- 2.5 Harmonic Mean
- 2.6 Median
- 2.7 Mode

**Unit 3: Measures of dispersion and Skewness:**

**15 Hours**

- 3.1 Properties of dispersion
- 3.2 Range
- 3.3 Quartile Deviation
- 3.4 Mean deviation
- 3.5 Standard deviation
- 3.6 Coefficient of Variation
- 3.7 Skewness Definition
- 3.8 Karl Pearson's and Bowley's Measures of skewness

**Unit 4: Measures of Relation:****12 Hours**

- 4.1 Meaning and use of correlation
- 4.2 Types of correlation
- 4.3 Karl Pearson's correlation coefficient, Probable Error
- 4.4 Spearman's Rank correlation
- 4.5 Regression analysis comparison between correlation and Regression
- 4.6 Regression Equations

**Unit 5: Analysis of Time Series & Index Numbers****18 Hours**

- 5.1 Meaning and utility of time series
- 5.2 Components of Time series
- 5.3 Measurement of trend and Seasonal Variations
- 5.4 Techniques of Time series analysis
  - 5.4.1 Methods of averages(Semi , Moving averages)
  - 5.4.2 Least square method
- 5.5 Index Numbers
- 5.6 Methods of Construction of Index numbers
- 5.7 Price index numbers
- 5.8 Limitations of index numbers

**Text Book**

- 1) Business Statistics –S.Chand

**Reference Books:**

- 1) Business Statistics – S. L Agarwal , S. L Bhrdwaj, K. Raghuvver – Kalyani publishers
- 2) Business Statistics And Operations Research – Dr. S.P .Gupta, P.K. Gupta, Dr. Manmohan – S. Chand

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|          |        |             |                 |
|----------|--------|-------------|-----------------|
| Commerce | COMT33 | 2018 - 2019 | B.Com(General ) |
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**Semester : III**

**Credits: 4**

**Banking Theory and Practice**

**CO1:** understand essence of Commercial banking and its latest trends. – **Po1.**

**CO2:** impart thorough knowledge of banking system in India and innovations like e-banking advancements. – **Po1, Po7.**

**CO3:** Students will understand the operations and structure of different financial Institutions. – **Po1.**

**CO4:** Able to understand the relationship of a bank with its customers, gives rise to important legal rights and obligations. – **P03.**

**CO5:** acquire specialized knowledge of duties and responsibilities relating to paying and collecting bankers. – **Po5.**

**CO-PO MATRIX**

| COURSE CODE   | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|---------------|-------|-----|-----|-----|-----|-----|-----|-----|
| <b>COMT33</b> | CO1   | H   |     |     |     |     |     |     |
|               | CO2   | H   |     |     |     |     |     | L   |
|               | CO3   | H   |     |     |     |     |     |     |
|               | CO4   |     |     | H   |     |     |     |     |
|               | CO5   |     |     |     |     | H   |     |     |

**Unit – I Introduction:**

**10 hrs**

- 1.1 Meaning and Definition of Bank
- 1.2 Kinds of Banks
- 1.3 Functions of Commercial Banks
- 1.4 Central Banking Vs Commercial Banks

**Unit – IIBanking Systems**

**20 hrs**

- 2.1 Unit Banking, Branch Banking, Investment Banking
- 2.2 Innovations in Banking – E- Banking - Online and Offshore Banking- Internet Banking- Any ware Banking – ATM’s – RTGS, NEFT

**Unit – III Banking Development**

**15hrs**

- 3.1 Indigenous Banking
- 3.2 Co - operative Banking
- 3.3 Regional Rural Banks
- 3.4 Development Banks
  - 3.4.1 SIDBI
  - 3.4.2 NABARD
  - 3.4.3 EXIM Banks

**Unit – IV Banker and Customer**

**15 hrs**

- 4.1 Meaning and Definition of Banker and Customer – Types of Customers.
- 4.2 General relationship and special relationship between Banker and Customer

4.3 KYC Norms, Am buds man

**Unit – V Collecting Banker and Paying Banker**

**15 hrs**

5.1 Concepts – Duties and Responsibilities of Collecting Banker

5.2 Holder for Value – Holder in Due Course

5.3 Statutory Protection to Collecting Banker

5.4 Responsibilities of Paying Banker

5.5 Payment Gateways

**Text Book**

1. Banking and Financial Services – S.N. Maheshwari& R.R. Paul by Kalyani Publishers

**Reference Books:**

1. Banking Theory Law and Practice – Sundaram&Varshney – Sultan chand& Sons
2. Banking and Financial Services – S.N. Maheshwari& R.R. Paul by Kalyani Publishers
3. Banking and Financial Systems - Mithani Gordon
4. Banking Theory Law and Practice – Dr. P.K Srivastava – Himalaya Publications





**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      | III Semester | ENGT01      | 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.** Analyze, interpret, appreciate and comprehend the specified text and the contexts in terms of their content, purpose and form. **PO1**
- CO 2.** Write effectively for a variety of professional and social settings adapting other writers' ideas as they explore and develop their own. **PO3**
- CO 3.** Speak clearly, effectively and appropriately in a public forum with correct pronunciation, pause and articulation of voice for a variety of audiences and purposes. **PO2**
- CO 4.** Think critically; convey their own interpretations, perspectives, producing new creative and artistic works following grammatical structures in oral and written assignments. **PO7**

| CO-PO MATRIX- ENG T01 |     |     |     |     |     |     |     |
|-----------------------|-----|-----|-----|-----|-----|-----|-----|
| CO-PO                 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1                   |     | M   |     |     |     |     |     |
| CO2                   | M   |     |     |     |     |     |     |
| CO3                   |     |     |     |     | H   |     |     |
| CO4                   | M   |     |     |     |     |     |     |
| CO5                   | M   |     |     |     |     |     |     |

**P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE**

**DEPARTMENT OF ENGLISH**

**GENERAL ENGLISH SYLLABUS FOR B.A, B.COM/B.SC COURSES UNDER CBCS**

**SEMESTER-III**

**UNIT-I PROSE**

1. M.K.Gandhi; Shyness My Shield [from The Story of My Experiments with Truth]
2. Alexis C. Madrigal: Why people Really Love Technology: An INTERVIEW WITH GENEVIEVE BELL

**UNIT-II POETRY**

1. Gabriel Okara: Once upon a Time
2. Seamus Heaney: Digging

**UNIT -III SHORT STORY**

1. Jumpa Lahiri: The Interpreter of Maladies
2. Shashi Deshpande: The Beloved C HARIOTEER

**UNIT-IV**

**ONE ACT PLAY-WURZEL FLUMMERY-A.A.MILNE**

**UNIT -V LANGUAGE ACTIVITY**

1. Classroom and LABORATORY Activities
  - i. JAM Sessions
  - ii. Note Taking
  - iii. Reporting for the Media
  - iv. Expansion of an idea
2. Classroom Activity
  - i. Transformation of Sentences(Simple-Complex-Compound sentences)
  - ii. Note Making
  - iii. Report Writing
  - iv. Writing for the media

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|                 |                |                    |                       |
|-----------------|----------------|--------------------|-----------------------|
| <b>Commerce</b> | <b>COMT11A</b> | <b>2018 - 2019</b> | <b>B.Com(General)</b> |
|-----------------|----------------|--------------------|-----------------------|

**SEMESTER:I**

**No of Credits :4**

**Fundamental of Accounting –I**

**After completion of this course the student can be able to:**

**CO 1:** Acquire conceptual knowledge in financial accounting and to impart skills to develop a working vocabulary of accounting terminology and organize the complex data in preparing final accounts **(PO 6)**

**CO 2:** Develop the ability to organize the complex data of accounts to solve the problem in preparation of final books of accounts. **(PO 6)**

**CO 3:** Classification of errors and their effect after rectification on final accounts. **(PO 5, PO 6)**

**CO 4:** Understand the reason for differences and need for preparation of reconciliation statement. **(PO 5, PO 6)**

**CO 5:** Ability in preparation of final accounts. **(PO 6, PO 7)**

| <b>CO-PO MATRIX</b> |              |            |            |            |            |            |            |            |
|---------------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| <b>COURSE CODE</b>  | <b>CO-PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>COMT11A</b>      | CO1          |            |            |            |            |            | H          |            |
|                     | CO2          |            |            |            |            |            | H          |            |
|                     | CO3          |            |            |            |            | H          | M          |            |
|                     | CO4          |            |            |            |            | H          | M          |            |
|                     | CO5          |            |            |            |            |            | H          | M          |

**UNIT – I**

**15 Hours**

**1. Introduction of Accounting**

- 1.1 Need for Accounting
- 1.2 Definition
- 1.3 Objectives
- 1.4 Scope of accounting
- 1.5 Advantages and disadvantages
- 1.6 Book conventions
- 1.8 Accounting cycle
- 1.9 Classification of accounts and its rules
- 1.10 Accounting system
  - 1.10.1 Single entry system
  - 1.10.2 Double entry system
- 1.11 Double entry book keeping
- 1.12 Journalization
- 1.13 Posting to ledgers and balancing of ledger accounts(problems)

**Unit – II**

**15 Hours**

**2. Subsidiary books**

- 2.1 definitions
- 2.2 types of subsidiary books
  - 2.2.1 purchase book
  - 2.2.2 sales book
  - 2.2.3 purchase returns book
  - 2.2.4 sales returns book
  - 2.2.5 bills receivable book
  - 2.2.6 bills payable book
- 2.3 cash book
  - 2.3.1 single
  - 2.3.2 double
  - 2.3.3 three columns cash books
  - 2.3.4 petty cash book(problems)

**Unit – III****15 Hours****3. Trail balance and Rectification of errors**

## 3.1 Trail balance

3.1.1 preparation of trail balance

3.1.2 methods of trail balance

3.1.2.1 gross trail balance

3.1.2.2 net trail balance

3.1.2.3 total and balance method

## 3.2 rectifications of errors

3.2.1 errors, their rectification meaning

3.2.2 types of errors

3.2.3 rectification before and after preparation of final accounts

3.2.4 suspense account

3.2.5 effect of errors and their rectification on profit

**Unit – IV****10 Hours****4. Bank reconciliation statement**

4 need for bank reconciliation statement

4.1 reasons for difference between cash book and pass book balances

4.2 preparation of bank reconciliation statement

4.3 problems on both favourable and unfavourable balances

4.4 problems with extracts of cash book and pass book

4.5 ascertainment of correct cash book balance

**Unit – V****20 Hours****5. Final accounts**

5. Preparation of final accounts

5.1 Trading account

5.2 Profit and loss account

5.3 Balance sheet

5.4 Final accounts with adjustments

5.5 Adjusting and closing entries

5.6 Provisions and reserves

5.6.1 Differences between provisions and reserves

5.6.2 Types of reserves

5.6.3 Preparation of bad debts accounts

5.6.4 Provision for bad and doubtful debts

5.6.5 Provision for discount on debtors

5.6.6 Provision for discount on creditors

**Text Book:**

Fundamental of Accounting-1 Kalyani publishers Auth:Jain&amp;Narang

**Ref.Books:**

1. Fundamental of Accounting-1Pragathi Prakashan publishers Auth: Sagar, K NarayanaRao, P Subhakar

2. Fundamentals of Accounting I Himaliya publications

3. Accountancy-1 Tulasian Tata McGraw Hill Co.

4. Principles and Practice of Accounting, Sultanl Chand &amp; Sons publisher, Auth: RL Gupta &amp; VK Gupta

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|          |        |             |                 |
|----------|--------|-------------|-----------------|
| Commerce | COMT12 | 2018 - 2019 | B.Com(General ) |
|----------|--------|-------------|-----------------|

**SEMESTER:I**

**No of Credits :4**

**Business Organisation**

**CO1:** understand the basic concepts in Commerce, trade and industry and enable to expose to the modern business world. – **Po1, Po6.**

**CO2:** Enable to identify the role of an entrepreneur in developing a new venture. – **PO1.**

**CO3:** understand the nature, purpose and importance of different types of organizations.**Po1.**

**CO4:** familiarize the students with the fundamentals of Joint Stock Company as per Companies Act, 2013. – **Po5, Po6.**

**CO5:** acquaint with incorporation stages and to create awareness on documentation. – **Po1, Po6.**

**CO-PO MATRIX**

| COURSE CODE   | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|---------------|-------|-----|-----|-----|-----|-----|-----|-----|
| <b>COMT12</b> | CO1   | H   |     |     |     |     | L   |     |
|               | CO2   | H   |     |     |     |     |     |     |
|               | CO3   | H   |     |     |     |     |     |     |
|               | CO4   |     |     |     |     | M   | L   |     |
|               | CO5   | H   |     |     |     |     | L   |     |

**Unit-I – Introduction**

**15 hrs**

- 1.1 Concepts of Business Trade , Industry and Commerce – Features of Business
- 1.2 Trade Classification - Aids to Trade
- 1.3 Industry – Classification
- 1.4 Relationship of Trade, Industry and Commerce .

**Unit II- Business Functions and Entrepreneurship**

**15 hrs**

- 2.1 Functions of Business and their relationship
- 2.2 Factors influencing the choice of suitable form of organization
- 2.3 Meaning of Entrepreneurship – Characteristics of a good entrepreneur
- 2.4 Types – Functions of Entrepreneurship.

**Unit –III – Forms of Business Organizations**

**15 hrs**

- 3.1 Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages
- 3.2 Partnership -Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages  
PartnershipDeed
- 3.3 Hindu-undivided Family
- 3.4 Cooperative Societies.
- 3.5Inturisdiction to LLP

**Unit-IV- Joint Stock Company**

**15 hrs**

- 4.1 Joint Stock Company – Meaning – Characteristics –Advantages
- 4.2 Kinds of Companies
- 4.3 Differences between Private Ltd and Public Ltd Companies.

**Unit-V- Company Incorporation**

**15 hrs**

- 5.1 Preparation of important Documents for incorporation of Company
- 5.2 Memorandum of Association
- 5.3 Articles of Association
- 5.4 Differences between Memorandum of Association and Articles of Association
- 5.5 Prospectus and its contents.

**Text Book**

R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.

**Reference Books**

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Sherlekar, Business Organization and Management, Himalaya Publications



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**College with Potential for Excellence**

**(Awarded by UGC)**

**Course Structure and Syllabi under CBCS**

| Sl No. | Semester   | Course Code | Name Of The Subject | Teaching Hours | Credits |
|--------|------------|-------------|---------------------|----------------|---------|
| 1      | I Semester | ENGT11A     | English-I           | 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.** Analyze, interpret, appreciate and comprehend the specified text and the contexts in terms of their content, purpose and form. **PO1**
- CO 2.** Write effectively for a variety of professional and social settings adapting other writers' ideas as they explore and develop their own. **PO3**
- CO 3.** Speak clearly, effectively and appropriately in a public forum with correct pronunciation, pause and articulation of voice for a variety of audiences and purposes. **PO2**
- CO 4.** Think critically; convey their own interpretations, perspectives, producing new creative and artistic works following grammatical structures in oral and written assignments. **PO7**

| CO-PO MATRIX- ENG T11A |     |     |     |     |     |     |     |
|------------------------|-----|-----|-----|-----|-----|-----|-----|
| CO-PO                  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1                    | M   |     |     |     |     |     |     |
| CO2                    |     |     | M   |     |     |     |     |
| CO3                    |     | H   |     |     |     |     |     |
| CO4                    |     |     |     |     |     |     | H   |
| CO5                    | --- |     |     |     |     |     |     |

**P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE**

**DEPARTMENT OF ENGLISH**

**GENERAL ENGLISH SYLLABUS FOR B.A/ B.COM/B.SC COURSES UNDER CBCS**

**UNIT-I PROSE**

1. **A.P.J. Abdul Kalam: The Knowledge Society (from Ignited Minds)**
2. **Ngugi Wa Thiong'o: The Language of African Literature (from Decolonizing the Mind)**

**UNIT-II POETRY**

1. **Robert Frost: The Road Not Taken**
2. **Nissim Ezekiel: Night Of The Scorpion**

**UNIT –III SHORT STORY**

1. **Mulk Raj Anand: The Lost Child**
2. **Henry Lawson: The Loaded Dog**

**UNIT-IV**

**ONE ACT PLAY- STEPMOTHER-ARNOLD BENNETT**

**UNIT -V LANGUAGE ACTIVITY**

1. **Classroom and LABORATORY Activities**  
**Sound (Pronunciation), Sight (Spelling), Sense (Meaning), Syntax (Usage)**
2. **Classroom Activity**
  - i. **Exercises in Articles and Prepositions**
  - ii. **Exercises in Tenses, Interrogatives and Question Tags**



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.  
(An Autonomous College in the jurisdiction of Krishna University, Machilipatnam)

SEMESTER-I

Credits – 3

TITLE OF THE PAPER: HINDI-I

COURSE CODE:HINTII

HINDI-I

2018-2019

| COURSE NAME | COURSE OUTCOMES | COURSE OUTCOMES                                                                                                                    | PO'S |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------|------|
| HINT11      | CO1             | मानव मूल्यों को पहचानकर समाज कल्याण हेतु देने के लिए तैयार रहना।                                                                   | PO3  |
|             | CO2             | आधुनिक युग की भावनाओं को पहचानकर सामाजिक समस्याओं का सामना करते हुए , निरंतर आगे बढ़ना।                                            | PO2  |
|             | CO3             | विषय का विश्लेषण करके,विषयों को अपना अनुकूल बनाकर समाज में आगे बढ़ने के लिए प्रयास करना।                                           | PO7  |
|             | CO4             | ग्रहण किये गये पाठ्यांशों द्वारा विद्यार्थियों का ज्ञान मापन किया जाता सकता है।                                                    | PO1  |
|             | CO5             | हमारी भाषा का उपयोग हम किस भाषा का प्रयोग करते हैं, उसके द्वारा समाज कल्याण, विद्यार्थियों का उज्वल भविष्य हेतु उपयोगी होना चाहिए। | PO7  |

## CO-PO MATRIX

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

### I. गद्य संदेश :

1. साहित्य की महत्ता - महावीर प्रसाद द्विवेदी
2. सच्ची वीरता- सरदार पूर्णसिंह
3. मित्रता - आचार्य रामचन्द्र शुक्ल

### II. कथा-लोक :

1. मुक्तिधन - प्रेमचंद
2. गूदड साई - जयशंकर प्रसाद
3. उसने कहा था - चन्द्रधरशर्मा गुलेरी

### III. व्याकरण :

1. लिंग
2. वचन
3. विलोम शब्द

### IV. कार्यालय हिन्दी

1. अंग्रेजी से हिन्दी
2. हिन्दी से अंग्रेजी

### V. अवकरण

Reference Books:

गद्य संदेश

Hindi Text Book for B.A., B.Com., & B.Sc.

Published by

LORVEN PUBLICATIONS, 3-5-1108, Blood bank Road, Narayanaguda, Hyderabad.

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SEMESTER-I

Credits – 3

TITLE OF THE PAPER: HINDI-I

COURSE CODE:HINT11

No. of Pages: 2

Roll No.:

Max. Marks: 75M

Time: 3 Hrs.

No. of Questions: 08

Pass Min. : 30M



1. निम्न लिखित प्रसंगों में से किन्हीं दो की सप्रसंग व्याख्या कीजिए :- 2 X 8 = 16M L3

अ. ज्ञान-राशि के संचित कोष ही का नाम साहित्य है ।

आ. सत्व-गुण के समुद्र में जिन का अन्त:-

करण निमग्न हो गया वे ही महात्मा, साधु और वीर है ।

इ. कुसंग का ज्वर सबसे भयानक होता है ।

2. किसी एक गद्यांश का सारांश लिखकर उसकी विशेषताएँ बताइए । 14M L1

अ. मित्रता

आ. सच्ची वीरता

3. किसी एक कहानी का सारांश लिखकर उसकी विशेषताएँ बताइए:- 10M L1

अ. गूढसाई

आ. उसने कहा था

4. किन्हीं पाँच वाक्यों को लिंग बदलकर वाक्य फिर से लिखिए :- 5 X 1 = 5M L3

1. लडका बाजार जा रहा है ।

2. अध्यापक पाठ पढ़ाते हैं ।

3. पंडित पूजा करता है ।

4. शेर जंगल में दौड़ता है ।

5. वह एक बड़ा गायक है ।
6. बच्ची रो रही है ।
7. पिताजी घर जा रहे हैं ।
8. नौकर बाजार से सामान लाता है ।

5. किन्हीं पाँच वाक्यों को वचन बदलकर फिर से लिखिए:- 5 X 1 = 5M L3

1. सभा में विद्वान बोल रहा है ।
2. लड़की मैदान में दौड़ती है ।
3. औरत घर में काम करती है ।
4. मैं खाना खाता हूँ ।
5. वह कहानी लिखता है ।
6. ये बाजार जा रहे हैं ।
7. गाय मैदान में चरती है ।
8. यहाँ एक नेता है ।

6. किन्हीं पाँच शब्दों के विलोम रूप लिखिए :- 5 X 1 = 5M L3

- |           |          |
|-----------|----------|
| 1. अंधकार | 2. लायक  |
| 3. अनुकूल | 4. ज्ञान |
| 5. सफल    | 6. उचित  |
| 7. बड़ा   | 8. नाम   |

7. अ) किन्हीं पाँच अंग्रेजी शब्दों को हिन्दी में रूपांतर कीजिए:- 5 X 1 = 5M L1

- |            |                |
|------------|----------------|
| 1. Balance | 2. Goods       |
| 3. Loss    | 4. Call letter |
| 5. Advance | 6. Cheque      |
| 7. Bill    | 8. Labour      |

आ) किन्ही पाँच हिन्दी शब्दों को अंग्रेजी में रूपांतर कीजिए :- 5 X 1 = 5M L1

- |           |             |
|-----------|-------------|
| 1. अनुदान | 2. हिसाब    |
| 3. निधि   | 4. विभाग    |
| 5. पूंजी  | 6. दस्तावेज |
| 7. श्रम   | 8. उद्योग   |

8. अवकरण कीजिए :-

10M L3

आदर्श विद्यार्थी लगन और तपस्या की आँच में पिघलकर स्वयं को सोना बनाता है। जो छात्र सुख-सुविधा और आराम के चक्कर में पड़े रहते हैं, वे अपने जीवन की नींव को ही कमजोर बना लेते हैं। परिश्रमी विद्यार्थी को यदि सफलता न मिले, तो वह निराश नहीं होता है। बल्कि वह बार-बार मेहनत करके सफलता प्राप्त करता है। वह सदा यह जानने की इच्छा रखता है कि कार्य में सफलता क्यों नहीं मिली। वह यह भी जानता है कि बिना परिश्रम के केवल इच्छा मात्र से ही कोई सफलता प्राप्त नहीं कर सकता। अर्थात्, परिश्रम से ही कार्य पूर्ण होते हैं। इससे सिद्ध होता है कि सफलता करने के लिए हमें बार-बार अभ्यास एवं कठिन परिश्रम करने की आवश्यकता होती है। ठीक उसी प्रकार, जैसे रस्सी के बार-बार घिसने से पत्थर पर भी निशान बनजाता है।

1. उपरोक्त गद्यांश का उचित शीर्षक दीजिए ?
2. कौन लगन और तपस्या की आँच में पिघलकर स्वयं को सोना बनाता है ?
3. कार्य कैसे पूर्ण होते हैं ?
4. जीवन की नींव कमजोर क्यों हो जाती है ?
5. परिश्रमी विद्यार्थी असफल होने पर क्या करते हैं ?



# Department of Telugu

Academic Year 2019-2020

Parvathaneni Brahmayya Siddhartha College of Arts and Science Vijayawada 520010  
(An autonomous college in the Jurisdiction of Krishna University. Machilipatnam)

Course Code : TEL T11

| COURSE NAME                                                                                                 | COURSE OUT COMES NO | COURSE OUT COMES                                                                                                                                        | PO NO. |
|-------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| B.A, BBA, BBA (BA)<br>B.COM (GEN),<br>B.COM (CA),<br>B.SC(MPCS),<br>B.SC(BZC),<br>B.SC(MECS),<br>B.SC(MSCA) | CO 1                | విద్యార్థులు నైతికంగా మానసిక పరిపక్వాన్ని పొంది సమాజ శ్రేయస్సుకు దోహతపడగలరు                                                                             | 3      |
|                                                                                                             | CO 2                | ఆధునికమైన భావజాలంతో సమాజంలో దురయ్యే సమస్యలని ఎదుర్కొంటూ జీవితంలో ముందుకు సాగగలరు                                                                        | 1      |
|                                                                                                             | CO 3                | విషయాన్ని సులభంగా గ్రహించి వానిని తన జీవితానికి అనుగుణంగా మార్చుకుని ఉత్తమ మార్గం వైపు ప్రయాణించగలరు                                                    | 1      |
|                                                                                                             | CO 4                | గ్రహించిన పాఠ్యాంశాల ద్వారా మన జ్ఞానం ఎంతవరకు అనేది కొలబద్ధంగా నిలబడుతుంది                                                                              | 6      |
|                                                                                                             | CO 5                | మాట్లాడే భాషలో స్పష్టత ఎదుట వ్యక్తితో మాట్లాడేటప్పుడు మాటల్లోనే ఆకర్షణీయత కలిగి దానికి శాస్త్ర సమ్మతిని జోడించి మరింత చేరువయ్యేందుకు ఉపయోగకరంగా ఉంటుంది | 2      |

## CO - PO MATRIX

Course Code : TEL T11

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



|        |        |         |                                                                                                      |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|
| Telugu | TELT11 | 2019-20 | B.A,B.Sc,,B.Com,B.Com<br>Computers, Applications,<br>B.Com E-<br>commerce,BBA,BBABA,B.Com<br>TPP,BCA |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|

Semester -I

SYLLABUS

Credits: 3

### అభ్యసన ఫలితాలు :

CO 1 :విద్యార్థులు నైతికంగా మానసిక పరిపక్వాన్ని పొంది సమాజ శ్రేయస్సుకు  
దోహదపడగలరు

CO 2 :ఆధునికమైన భావజాలంతో సమాజంలో ఎదురయ్యే సమస్యలని ఎదుర్కొంటూ  
జీవితంలో ముందుకు సాగగలరు

CO 3 : విషయాన్ని సులభంగా గ్రహించి వానిని తన జీవితానికి అనుగుణంగా మార్చుకుని  
ఉత్తమ మార్గం వైపు ప్రయాణించగలరు

CO 4 :గ్రహించిన పాఠ్యాంశాల ద్వారా మన జ్ఞానం ఎంతవరకు అనేది కొలబద్ధంగా  
నిలబడుతుంది

CO 5 : మాట్లాడే భాషలో స్పష్టత ఎదుట వ్యక్తితో మాట్లాడేటప్పుడు మాటల్లోనే ఆకర్షణీయత  
కలిగి దానికి శాస్త్ర సమ్మతిని జోడించి మరింత చేరువయ్యేందుకు ఉపయోగకరంగా  
ఉంటుంది

## ప్రాచీన కవిత్వం

1. గంగా శాంతనుల కథ - నన్నయ

( శ్రీ మహాభారతం ఆదిపర్వం నాల్గవ ఆశ్వాసం 120వ పద్యం నరవరుడగు శంతనునకు సురవధికిని నుండి 165 వ పద్యం దివ్యభూషణాలంకృత వరకు)

2. ద్రౌపతి పరివేదనం -తిక్కన

( శ్రీ మహాభారతం ఉద్యోగపర్వం తృతీయాశ్వాసం 100 వ పద్యం ధర్మనందను పలుకులు నుండి 125 పద్యం వరకు)

## ఆధునిక కవిత్వం

1.కన్యక -గురజాడ అప్పారావు

2. దేశ చరిత్రలు -శ్రీశ్రీ

## కథానికలు

1. చింతలతోపు -పాపినేని శివశంకర్

2. సావు కూడు - బండి నారాయణస్వామి

## వ్యాకరణం

1.సంధులు :సవర్ణదీర్ఘ ,గుణ, యణాదేశ ,వృద్ధి ,అత్వ, ఇత్వా, త్రిక ,గసదవా దేశ ,రుగాగమా , ఆప్రేడిత, సంధులు

2. సమాసాలు : తత్పురుష ,కర్మధారయ ,ద్వంద్వ ,ద్విగు , బహువ్రీహి సమాసాలు  
అక్షర దోషాలు: : దోషాలు సరిదిద్ది సాధురూపాలు రాయాలి సరిదిద్ది

|        |        |         |                                                                                                      |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|
| Telugu | TELT11 | 2019-20 | B.A,B.Sc.,B.Com,B.Com<br>Computers, Applications,<br>B.Com E-<br>commerce,BBA,BBABA,B.Com<br>TPP,BCA |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|

Semester -I

MODEL PAPER

Credits: 3

1) ఈ క్రింది పద్యాలలో ఒకదానికి ప్రతిపదార్థ తాత్పర్య సహిత వ్యాకరణాంశాలను రాయండి 10M

1. అ) కని వనకన్యయో ధనుజ కన్యయో భుజగేంద్ర కన్యయో

అనిమిష కన్యయో ఇది వియచ్చరకన్యయో అపూర్వ మీ

వనకన్య కిట్టు లేకతను వచ్చునే మానవ కన్య యంచు న

య్యనఘుడు దాని చిత్తమున నాదట బోవక చూచె బ్రీతితోన్

ఆ ) వరమున పుట్టితిన్ భరతవంశంబు జొచ్చితి నందు పాండు భూ

వరునకు కోడలైతి వ్యందుల పొందితి నీతి విక్రమ

సిద్ధులకు పుత్రులను పడసితిన్ సహజనుల ప్రాపుగాంచితిన్

సరసి జనాధ ఇన్నిట ప్రసస్తికి నెక్కిన దాన ఎంతయున్ నెంతయున్

2) ఈ క్రింది వానిలో రెండింటికి సందర్భా సహిత వ్యాఖ్యలు రాయండి

2X5 = 10M

1. కుల గోత్ర నామము అడుగక దాని ఇష్టం సలుపుము

2. కలకలనవ్వుచు వికంగ కాలంబయ్యెన్

3. విద్యనేర్చినవాడు విప్పుడు

4. మానవ కథ వికాసమెట్టిది

3) ఈ క్రింది వానిలో రెండింటికి సమాధానాలు రాయండి

2X5 = 10M

1. గంగా ప్రతీపుల వృత్తాంతాన్ని వివరించండి

2. ద్రౌపతి పరి దేవనము ఆధారంగా తిక్కన కవితా లక్షణాలను విశ్లేషించండి

3. కన్యక జనులను ఉద్దేశించి ఏమని పలికింది

4. చీకటి కోణంలో పడిన ఎవరిని గురించి శ్రీ శ్రీ ప్రశ్నించాడు

4) గంగా శంతనుల కథ ఆధారంగా నన్నయ కవితా వైభవాన్ని రాయండి 10M

(లేదా)

ద్రౌపతి తన భంగపాటును కృష్ణునికి చెప్పిన విధమెట్టిది

5) కన్యక వృత్తాంతాన్ని తెలియజేయండి 10M

(లేదా)

గత చరిత్ర సారాన్ని శ్రీ శ్రీ విశ్లేషించిన విధమెట్టిది

6) చింతల తోపు కథలో వర్ణింపబడిన రైతుల కష్టనష్టాలను తెలియజేయండి 10M

(లేదా)

సావు కూడు కథను వివరించండి

7) ఈ క్రింది వానిలో మూడింటికి సంధి కార్యాలను రాయండి  $3 \times 2 = 6M$

1. గురూప దేశము 2. దేవర్షి 3. పిత్రాజ్ఞ 4. నిగ్గుటద్దము 5. ఇచ్చలు 6. చిట్టచివర

8) ఈ క్రింది వానిలో రెండింటికి విగ్రహ వాక్యాలు రాసి సమాస నామాలు రాయండి  $2 \times 2 = 4M$

1. శీతోష్ణము 2. చరణ కమలములు 3. పద్మాక్షి 4. రామకృష్ణులు

9) ఈ క్రింది పదాన్ని సరిదిద్ది సాధురూపాలని రాయండి  $5 \times 1 = 5M$

1. పరుషం 2. మిత్యడు 3. బేధము 4. యేనుగు 5. పాలకుడు

## CO – PO MATRIX

Course Code : TEL T01

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

|        |        |         |                                                                                                      |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|
| Telugu | TELT01 | 2019-20 | B.A,B.Sc.,B.Com,B.Com<br>Computers, Applications,<br>B.Com E-<br>commerce,BBA,BBABA,B.Com<br>TPP,BCA |
|--------|--------|---------|------------------------------------------------------------------------------------------------------|

**SYLLABUS**

semester –III & IV

credits: 3

**అభ్యసన ఫలితాలు**

CO 1 ప్రాచీన పద్యభాగం గత వైభవాన్ని ప్రవర్తనలను తెలియజేయడం వలన మన నాగరికత

సంస్కృతి తెలుసుకోవడానికి అవకాశం:

CO 2 : నూతన ఆలోచనలు కలిగి వాటిని వ్యక్తీకరించినట్లయితే దాని వలన ప్రయోజనం

CO 3 : గ్రహించవలసినది సులభంగా గ్రహించి తన భావాల్ని వ్యక్తీకరించేందుకు

ఉపయోగపడటం

CO 4 : భాషలోని లయ సౌందర్యం అవగాహన చేసుకుని ఆచరించేందుకు సహకరించటం

CO 5: వినడానికి వినసంపైన మాటల పొందిగా ఇందులో కనిపిస్తుంది

## ప్రాచీన కవిత్వం

1. వామనవతారం -పోతన

( శ్రీ మహా భాగవతం ఎనిమిదవ స్కంధం 582వ పద్యం నుండి 621)

2.శాలివాహన విజయం కొరవి గోపరాజు

(సింహాసనద్వాత్రింశికప్రథమ శ్వాసం 115 వ పద్యము నుండి 165 వ పద్యం వరకు )

## 3.ఆధునిక కవిత్వం

హరిజన శతకము -కుసుమ ధర్మన్న

వంటిల్లు -విమల

గద్యభాగం / వ్యాస సంపుటి

1. అభి వ్యక్తి నైపుణ్యాలు - సుబ్బారావు

2. వ్యక్తిత్వ వికాసం -ఆచార్య రాచపాలెం చంద్రశేఖరరెడ్డి

## వ్యాకరణం

చందస్సు : ఉత్పలమాల, చంపకమాల,, శార్దూలం, కందం, తేటగీతి ,ఆటవెలది ,సీసం

అలంకారాలు : శబ్దాలంకారాలు, ఉపమా ,,ఉప్రేక్ష, రూపక ,స్వభావక్తి ,అతిశయోక్తి ,

అర్థాంతరన్యాసాలంకారాలు

**Fundamentals of Accounting –II**

**After completion of this course the student can be able to:**

CO1- Able to discuss and describe various methods of depreciation and valuation of depreciation to depreciable assets. **(PO6)**

CO2- Classify and understand the accounting treatment in issue of negotiable instruments.**(PO5, PO7)**

CO3-Understanding with regard to special transactions related to accounting for consignment.**(PO5)**

CO4-Gain the knowledge to formation and operate an accounting system for a partnership firm and focus on the accounting transactions at the of reconstitution. **(PO6)**

CO5- Apply accounting techniques and methods for retirement and death of a partner in the partnership firm. **(PO5, PO7)**

| <b>CO-PO MATRIX</b> |              |            |            |            |            |            |            |            |
|---------------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| <b>COURSE CODE</b>  | <b>CO-PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>COMT21A</b>      | CO1          |            |            |            |            |            | H          |            |
|                     | CO2          |            |            |            |            | H          |            | M          |
|                     | CO3          |            |            |            |            | M          |            |            |
|                     | CO4          |            |            |            |            |            | H          |            |
|                     | CO5          |            |            |            |            | M          |            | H          |

**UNIT – I Depreciation**

1. Depreciation
  - 1.1 Meaning and Causes of depreciation
  - 1.2 Objectives of providing for depreciation factors in calculating depreciation
  - 1.3 Methods of depreciation
    - 1.3.1 Straight line
    - 1.3.2 Diminishing balance method
    - 1.3.3 Sum of the years digits
    - 1.3.4 Annuity (Excluding Sinking Fund Method)
    - 1.3.5 Depletion method , production units method , Machine hour method (3 methods theory only)

**UNIT – II Bills of Exchange**

3. Bills of Exchange
  - 3.1 Meaning of a bill
  - 3.2 Promissory note Vs bill of exchange
  - 3.3 Parties in Bills of Exchange
  - 3.4 Discounting of bill
  - 3.5 Honour and dishonour of bill
  - 3.6 Renewal of bill, Retirement of bill, Insolvency of drawee
  - 3.7 Entries in the books of drawer and drawee

**UNIT – III Consignment Accounts**

4. Consignment
  - 4.1 Consignment features
  - 4.2 Proforma invoice
  - 4.3 Account sales
  - 4.4 Types of commission
    - 4.4.1 Ordinary commission
    - 4.4.2 Delcredere commission



- 4.4.3 Overriding commission
- 4.5 Accounting treatment in the books of consignor and consignee
- 4.6 Valuation of closing stock
- 4.7 Normal and abnormal losses(Problems)
- 4.8 Invoicing goods at a price higher than cost price

#### **UNIT – IV Partnership Accounts I**

- 4. Definition and Features of partnership
- 4.1 Fixed and Fluctuating Capitals
- 4.2 Profit and Loss Appropriation account
- 4.3 Admission of a partner**
- 4.3.1 Accounting treatment
- 4.3.2 Calculation of new profit ratio
- 4.3.3 Goodwill (Premium method only)
- 4.3.4 Revaluation of assets and liabilities
- 4.3.5 Preparation of new balance sheet

#### **UNIT – V Partnership Accounts II**

##### **5.1 Retirement of partner**

- 5.1.1 Accounting treatment
- 5.1.2 Calculation of new profit ratio
- 5.1.3 Revaluation of assets and liabilities
- 5.1.4 Preparation of new balance sheet

##### **5.2 Death of partner**

- 5.2.1 Accounting treatment
- 5.2.2 Calculation of new ratio
- 5.2.3 Revaluation of assets and liabilities
- 5.2.4 Settlement of deceased partner's capital
- 5.2.5 Preparation of new balance sheet

#### **Text Book:**

Fundamental of Accounting-II Kalyani publishers AuthSP:Jain&KLNarang

#### **Ref.Books:**

1. Fundamental of Accounting-II PragathiPrakashan publishers Auth: Sagar, K NarayanaRao, P Subhakar
2. Fundamentals of Accounting II Himaliya publications
3. Accountancy-1 Tulasian Tata McGraw Hill Co.
4. Principles and Practice of Accounting, Sultanl Chand & Sons publisher, Auth: RL Gupta & VK Gupta

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(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam)

|          |         |             |                 |
|----------|---------|-------------|-----------------|
| Commerce | COMT22A | 2018 - 2019 | B.Com(General ) |
|----------|---------|-------------|-----------------|

**SEMESTER:II**

**No of Credits :4**

**Business Environment**

**After completion of this course the student can be able to:**

- CO1:** Understand how an entity systematically explores the external environment in which business operates. – **PO1, PO6.**
- CO2:** Familiarize the impact of economic growth and economic development on businesses. – **PO5.**
- CO3:** Specialized knowledge relating to economic development and economic planning in India. – **PO6.**
- CO4:** Acquaint with economic policies. – **PO5.**
- CO5:** Enlighten about impact of legal, social, political and ethical environment of business. – **PO7.**

**CO-PO MATRIX**

| COURSE CODE    | CO-PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|----------------|-------|-----|-----|-----|-----|-----|-----|-----|
| <b>COMT22A</b> | CO1   | M   |     |     |     |     | M   |     |
|                | CO2   |     |     |     |     | H   |     |     |
|                | CO3   |     |     |     |     |     | H   |     |
|                | CO4   |     |     |     |     | H   |     |     |
|                | CO5   |     |     |     |     |     |     | H   |

**Unit - I: Overview of Business Environment**

**15 hrs**

- 1.1 Business Environment - Meaning
- 1.2 Macro and Micro Dimensions of Business Environment
- 1.3 Economic - Political - Social - Technological - Legal - Ecological  
Cultural - Demographic factors
- 1.4 Changing Scenario and implications – Indian Perspective – Global Perspective.

**Unit – II: Economic Growth**

**12 hrs**

- 2.1 Meaning of Economic growth
- 2.2 Factors Influencing Development
- 2.3 Balanced Regional Development.

**Unit –III: Development and Planning**

**18 hrs**

- 3.1 Rostow’s stages of economic development -Meaning
- 3.2 Types of plans
- 3.3 Main objects of planning in India
- 3.4 NITI Ayog and National Development Council
- 3.5 Five year plans.

**Unit –IV : Economic Policies****15 hrs**

- 4.1 Economic Reforms and New Economic Policy
- 4.2 New Industrial Policy
- 4.3 Competition Law
- 4.4 Fiscal Policy – Objectives and Limitations
- 4.5 Union budget – Structure and importance of Union budget
- 4.6 Monetary policy and RBI.

**Unit–V: Social, Political and Legal Environment****15 hrs**

- 5.1 Concept of Social Justice - Schemes
- 5.2 Political Stability
- 5.3 Legal Changes.

**Text book:** . Rosy Joshi and Sangam Kapoor :Business Environment

**Referece Books**

- .1. Rosy Joshi and Sangam Kapoor :Business Environment
- 2. Francis Cherunilam:Business Environment.
- 3. S.K. Mishra and V.K. Puri:Economic Environment of Business.
- 4. K. Aswathappa:Essentials of Business Environment.

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

**I BA EMS SEMESTER-II**

**MICRO ECONOMICS-PRODUCTION AND PRICE THEORY**

**COURSE CODE : ECOT21 A**

No. of hours per week: 5

Credits: 4

**COURSE OUTCOMES**

| <b>S.No:1</b> | <b>Course Code:<br/>ECOT21A</b>                                                                                   | <b>Title of the paper: MICRO ECONOMICS-<br/>PRODUCTION AND PRICE THEORY</b> | <b>Remarks</b> |
|---------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------|
| CO 1          | Able to know the fundamental problems of economic systems and difference definitions and methodology of economics |                                                                             |                |
| CO 2          | Able to know the consumer behavior through cardinal approach                                                      |                                                                             |                |
| CO 3          | Able to know consumer behaviour through ordinal approach.                                                         |                                                                             |                |
| CO 4          | Able to understand the demand analysis                                                                            |                                                                             |                |
| CO 5          | Able to solve the economic problems by using differential calculus                                                |                                                                             |                |

| <b>CO-PO MATRIX</b> |            |            |            |            |            |            |            |
|---------------------|------------|------------|------------|------------|------------|------------|------------|
| <b>CO-PO</b>        | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b>          |            |            |            |            |            | H          |            |
| <b>CO2</b>          |            |            |            |            | M          |            |            |
| <b>CO3</b>          |            |            |            |            | M          |            |            |
| <b>CO4</b>          |            |            |            |            |            |            | H          |
| <b>CO5</b>          |            |            |            |            |            | M          |            |

## **UNIT-I Introduction**

### **1.1. Production function**

- 1.1.2. Cobb-Douglas Production function
- 1.1.3. The law of variable proportions
- 1.1.4. Law of returns to scale

### **1.2. Cost analysis**

- 1.2.1. Types of Costs
- 1.2.2. Short Run cost curves
- 1.2.3. Average and marginal cost curves relationships

### **1.3. Revenue Analysis .**

- 1.3.1. Revenue Concepts
- 1.3.2. Total, Average and Marginal revenue curves

### **1.4. Break-even point**

### **1.5. The Law of Supply**

## **UNIT-II Market structure**

2.1 Meaning and classification of markets

### **2.2. Perfect Competition**

- 2.2.1. Characteristics
- 2.2.2. Pricing under perfect competition
- 2.2.3. Short and long run equilibrium of firm and industry

### **2.3. Monopoly Market**

- 2.3.1. Characteristics
- 2.3.2. Price and output determination under monopoly market

### **2.4. Monopolistic Competition**

- 2.4.1. Characteristics
- 2.4.2. Price and output determination in short run and long run

### **2.5. Oligopoly Market**

- 2.5.1. Characteristics
- 2.5.2. Kinked demand curve analysis

## **Unit-III Theories of Rent and Wages**

### **3.1. Marginal Productivity Theory of Distribution**

### **3.2. Rent Theories**

- 3.2.1. Ricardian Theory of Rent
- 3.2.2. Quasi Rent

### **3.3. Theories of Wages**

- 3.3.1 Subsistence theory of wages
- 3.3.2 Standard of living theory of wages
- 3.3.3 Modern theory of wages.

## **UNIT – IV Theories of Interest and Profit**

- 4.1 Classical Theory of Interest
- 4.2 Neo-Classical Theory of Interest
- 4.3 Keynes Liquidity Preference Theory of Interest
- 4.4 Theory of Profit
  - 4.4.1 Hawley's Risk Theory of Profit
  - 4.4.2 Knight's Uncertainty Bearing Theory of Profit
  - 4.4.3 Clark's Dynamic Theory of Profit

## **UNIT-5 Application of Integral Calculus**

- 5.1. Definite Integration
- 5.2. Cost Function
- 5.3. Revenue Function
- 5.4. Consumer's Surplus
- 5.5. Producer's Surplus

## **REFERENCE BOOKS:**

1. R.G. Lipsey and K.A.Chrysal - "Economics", Oxford University Press, 10/e, 2004. 5
2. P.A.Samuelson & W.D. Nordhaus-"Economics", Tata Mc.Graw Hill, 18/e, 2005.
3. N.Gregory Mankiw-"Principles of Economics", Thompson 2015.
4. H.L.Ahuja-"Advanced Economic Theory" S.Chand, 2004.
5. M.L.Seth-"Micro Economics", Laxrni Narayana Agarwal, 2015;
6. Bilas, A.-"Micro Economic Theory", International Student Edition, Mc.Graw Hill, 1971.
7. Telugu Academy Publications
8. D.M. Mithani & O.K. Murty - Business Economics, Himalaya Publishing, 2015.
9. Bilas, A.- "Micro Economic Theory", International Student Edition, Mc.Graw Hill, 1971.



**Parvathaneni Brahmayya Siddhartha College of Arts & Science, Vijayawada-10**  
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**College with Potential for Excellence**

**(Awarded by UGC)**

**DEPARTMENT OF ENGLISH**

**Course Structure and Syllabi under CBCS**

| Sl No.   | Semester           | Course Code    | Name Of The Subject | Teaching Hours | Credits  |
|----------|--------------------|----------------|---------------------|----------------|----------|
| <b>1</b> | <b>II Semester</b> | <b>ENGT21A</b> | <b>English-II</b>   | <b>4</b>       | <b>3</b> |

**GENERAL ENGLISH SYLLABUS FOR B.A/ B.COM/B.SC COURSES UNDER CBCS**

**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.**Analyze, interpret, appreciate and comprehend the specified text and the contexts in terms of their content, purpose and form. **PO1**

**CO 2.**Write effectively for a variety of professional and social settings adapting other writers' ideas as they explore and develop their own. **PO3**

**CO 3.** Speak clearly, effectively and appropriately in a public forum with correct pronunciation, pause and articulation of voice for a variety of audiences and purposes. **PO2**

**CO 4.**Think critically; convey their own interpretations, perspectives, producing new creative and artistic works following grammatical structures in oral and written assignments. **PO7**

**CO 5.**Acquaint the learner with some widely used words which appear to be similar but are semantically different and also help them to realize the importance of meanings, and understand the grammatical structures in writing. **PO7**

**CO-PO MATRIX- ENG T21A**

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





PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA-520 010.  
(An Autonomous College in the jurisdiction of Krishna University, Machilipatnam)

SEMESTER-II

Credits – 3

TITLE OF THE PAPER: HINDI-II

COURSE CODE:HINT21

HINDI -II

2020-2021

| COURSE NAME | COURSE OUTCOMES | COURSE OUTCOMES                                                                            | PO'S |
|-------------|-----------------|--------------------------------------------------------------------------------------------|------|
| HINT21      | CO1             | भारतीय संस्कृति ,भारत सभ्यता ,भारतीय इतिहास व नारी का समाज में महत्व, पर्यावरण की आवश्यकता | PO4  |
|             | CO2             | समाज में व्याप्त कुरीतियों से विद्यार्थियों का परिचय                                       | PO4  |
|             | CO3             | पत्र लेखन में पारिवारिक एवं व्यापारिक पत्रों की जानकारी                                    | PO6  |
|             | CO4             | भाषा परिज्ञान की वृद्धि                                                                    | PO1  |
|             | CO5             | तकनीकी शब्दावली से सरकारी कार्यालयों में प्रयुक्त शब्दों की जानकारी                        | PO7  |

CO-PO MATRIX

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

## I. गद्य संदेश :

1. संस्कृति और साहित्य का परस्पर संबंध - डॉ. जी. सुन्दर रेड्डी
2. आम फिर बौरा गये - आचार्य हजारी प्रसाद द्विवेदी
3. भारत एक है - रामधारी सिंह दिनकर

## II. कथा लोक :

1. जरिया - चित्रा मुद्गल
2. भूख हडताल - श्री बालशौरि रेड्डी
3. परमात्मा का कुत्ता - मोहन राकेश

## III. व्याकरण :

1. कारक
2. संधि किच्छेद
3. वर्तनी दोष

## IV. कार्यालय हिन्दी

1. अंग्रेजी से हिन्दी
2. हिन्दी से अंग्रेजी

## V. पत्र लेखन :

1. पुस्तकों का आर्डर देते हुए पत्र
2. छुट्टी माँगने के पत्र
3. भाई के नाम पर - हिन्दी सीखने की आवश्यकता पत्र
4. नौकरी के लिए आवेदन पत्र



4. किन्हीं पाँच कारक जोड़ कीजिए:-

5 X 1 = 5ML3

1. राम — पत्र लिखा ।
2. रमेश कलम — लिखता है ।
3. मेज — किताब है ।
4. राम — पत्नी सीता है ।
5. कृष्ण ने कंस — मारा ।
6. ये रमेश — बच्चे हैं ।
7. यह सुनील — घर है ।
8. जंगल — पशु-पक्षी रहते हैं ।

5. किन्हीं पाँच शब्दों का संधि-विच्छेद कीजिए :-

5 X 1 = 5ML3

- |             |               |          |         |
|-------------|---------------|----------|---------|
| 1. विद्यालय | 2. पित्राज्ञा | 3. नयन   | 4. एकैक |
| 5. स्वागत   | 6. इत्यादि    | 7. तपोवन | 8. सदैव |

6. किन्हीं पाँच शब्दों का वर्तनी दोष लिखिए :-

5 X 1 = 5ML3

- |            |             |          |           |
|------------|-------------|----------|-----------|
| 1. पाठशाला | 2. कविइत्री | 3. बोजन  | 4. लढ़का  |
| 5. बाषा    | 6. अधयापक   | 7. छात्र | 8. हीन्दी |

7. अ) निम्न लिखित में से किन्हीं पाँच अंग्रेजी शब्दों को हिन्दी में

रूपांतर कीजिए:-

5 X 1 = 5ML1

- |                |           |
|----------------|-----------|
| 1. Agriculture | 2. Botany |
| 3. Code        | 4. Dairy  |
| 5. Training    | 6. System |
| 7. Normal      | 8. Gland  |

आ) निम्न लिखित में से किन्हीं पाँच हिन्दी शब्दों को अंग्रेजी में

रूपांतर कीजिए:-

5 X 1 = 5ML1

- |                   |              |
|-------------------|--------------|
| 1. मनो विज्ञान    | 2. रक्त वर्ग |
| 3. कवच            | 4. विषम      |
| 5. प्राणि विज्ञान | 6. तापमान    |
| 7. रसायन          | 8. ऊष्मा     |

8. किसी एक पत्र लिखिए :-

10ML3

1. चार दिन की छुट्टी माँगते हुए अपने प्रधानाचार्य के नाम एक पत्र लिखिए ।
2. हिन्दी सीखने की आवश्यकता पर अपने भाई के नाम पर पत्र लिखिए ।



Course Code : TEL T21

| COURSE NAME                                                                              | COURSE OUT COMES NO | COURSE OUT COMES                                                                                                            | PO NO. |
|------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------|--------|
| B.A, BBA, BBA (BA) B.COM (GEN), B.COM (CA) B.SC (MPCS), B.SC(BZC), B.SC(MECS) B.SC(MSCA) | CO 1                | గతంలో జరిగిన గుణదోషాలు గ్రహించి సజ్జన మైత్రి బంధాన్ని అలవర్చుకొని ప్రవర్తించగలరు                                            | 5      |
|                                                                                          | CO 2                | నూతన పోకడలను అర్థంచేసుకొని ఇంకా ఎదుగుదలకు తోడ్పడండి మనుషులంతా ఒకటి అనే సదుద్దేశంతో ముందుకు సాగ గలదు                         | 4      |
|                                                                                          | CO 3                | తేలికైన మాటల రూపంలో గ్రహించిన విషయాలని తనతోజీవిస్తున్న సమాజానికి ఉపయోగించి ఉత్తమ పౌరులుగా ప్రవర్తనకు దారితీస్తుంది          | 3      |
|                                                                                          | CO 4                | వృత్తులు మనిషి అభ్యున్నతికి మాత్రమేనని గ్రహించి వాని ద్వారా భవిష్యత్ తరాలు సక్రమ పద్ధతిలో ప్రయాణించటానికి అవకాశం కల్పించేది | 7      |
|                                                                                          | CO 5                | నేర్చిన విషయజ్ఞానం మన మస్తీష్కంలో ఎంతవరకు నిక్షిప్తమై ఉందనే విషయాలు గుర్తు చేసేందుకు ఉపయోగకరం                               | 6      |

## CO PO MATRIX

Course Code : TEL T21

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



|        |        |         |                                                                                                       |
|--------|--------|---------|-------------------------------------------------------------------------------------------------------|
| Telugu | TELT21 | 2019-20 | B.A,B.Sc.,B.Com,B.Com<br>Computers, Appilications,<br>B.Com E-<br>commerce,BBA,BBABA,B.Com<br>TPP,BCA |
|--------|--------|---------|-------------------------------------------------------------------------------------------------------|

Semester -II

SYLLABUS

Credits: 3

**అభ్యసన ఫలితాలు :**

CO 1 : గతంలో జరిగిన గుణదోషాలు గ్రహించి సజ్జన మైత్రి బంధాన్ని అలవర్చుకొని  
ప్రవర్తించగలరు

CO 2 : నూతన పోకడలను అర్థం చేసుకొని ఇంకా ఎదుగుదలకు తోడ్పడండి మనుషులంతా  
ఒకటే అనే సదుద్దేశంతో ముందుకు సాగ గలదు

CO 3 : తేలికైన మాటల రూపంలో గ్రహించిన విషయాలని తనతో జీవిస్తున్న సమాజానికి  
ఉపయోగించి ఉత్తమ పౌరులుగా ప్రవర్తనకు దారితీస్తుంది

CO 4 : వృత్తులు మనిషి అభ్యున్నతికి మాత్రమేనని గ్రహించి వాని ద్వారా భవిష్యత్ తరాలు  
సక్రమ పద్ధతిలో ప్రయాణించటానికి అవకాశం కల్పించేది

CO 5 : నేర్చిన విషయ జ్ఞానం మన మస్తీష్కంలో ఎంతవరకు నిక్షిప్తమై ఉందనే  
విషయాలు గుర్తు చేసేందుకు ఉపయోగకరం

## ప్రాచీన కవిత్వం

1. మను చరిత్ర - అలసాని పెద్దన

(మను చరిత్ర ద్వితీయాస్వాసం 31 వ పద్యం నుండి 68వ పద్యం)

2. సుభద్ర పరిణయం - చేమకూర వెంకట కవి

(విజయ విజయ విలాసం తృతీయాస్వాసం 93వ పద్యం నుండి 139 వ పద్యం)

## ఆధునిక కవిత్వం

1. ముసాఫర్లు - జాషువా

2. మేఘ దూతం - పుట్టపర్తి నారాయణాచార్యులు

## కథానికలు

1. కులవృత్తి - కొలకూరి ఇనాక్

2. మార్పు వెనుక మనిషి - శీలా సుభద్రాదేవి

## ఉపవాచకం (నవల)

బతుకాట - డాక్టర్ .వి. ఆర్ .రాసాని

|        |        |         |                                                                                                       |
|--------|--------|---------|-------------------------------------------------------------------------------------------------------|
| Telugu | TELT21 | 2019-20 | B.A,B.Sc.,B.Com,B.Com<br>Computers, Appilications,<br>B.Com E-<br>commerce,BBA,BBABA,B.Com<br>TPP,BCA |
|--------|--------|---------|-------------------------------------------------------------------------------------------------------|

Semester -II

MODEL PAPER

Credits: 3

1. మన చరిత్ర పాఠ్యం ఆధారంగా ప్రవరుని గుణగణాలను వివరించండి (లేదా) 15M  
సుభద్ర పరిణయం లోని తెలుగు వాళ్ళ సంస్కృతి సంప్రదాయాలను వివరించండి
2. జాషువా కవి ముస్తఫాలు పాఠ్యాంశం ద్వారా అందించిన సందేశాన్ని తెలపండి (లేదా) 15M  
మేఘదూతము పాఠ్యాంశంలో పుట్టపర్తి వారు వర్ణించిన ఆంధ్రుల వైభవాన్ని తెలపండి
3. క్రింది వానిలో రెండింటికి సందర్భ సైత వ్యాఖ్యలు రాయండి 2X5 = 10M
  1. పారవైచితే మిన్నులు పడ్డచోట
  2. మోదమున నేగి కళ్యాణ వేదికడకు
  3. పారకున్న నీరు నీరు పాచి పట్టు
  4. శాస్త్రపుల రక్తం బెడవి సెలయేరుగా
4. కులవృత్తి కథ ద్వారా దళితుల జీవనాన్ని వివరించండి (లేదా) 10M  
మార్పు వెనుక మనిషి కథలో రచయిత్రి తెలిపిన సందేశాన్ని తెలపండి
5. ఈ క్రింది వానిలో మూడింటికి సమాధానం రాయండి 3X5 = 15M
  1. వరూధిని ప్రవరాఖ్యుల సంభాషణను గురించి రాయండి
  2. .ముసాఫర్లు పాఠ్య భాగంలో మానవత్వ ప్రబోధం
  3. కులవృత్తి కథలోని సందేశాన్ని సందేశమును తెలపండి
  4. మార్పు వెనుక మనిషి కథలో విచిత్రమైన పల్లె జీవనమును తెలపండి
  5. బతుకాట నవల లోని గజ్జి పూజను వర్ణించండి
  6. బతుకాట నవల లోనిసిద్ధోజి పాత్ర చిత్రణ
6. బతుకాట నవల లోని కళాకారుల జీవనాన్ని చిత్రించండి (లేదా) 15M  
బతుకాట నవల ద్వారా రాసాని వారు చెప్పదలచిన ముఖ్యాంశాలను రాయండి