

Revised Common Framework of CBCS for PBSC w.e.f..2022-23

Table-1: B.Com Honour (ACCOUNTING AND FINANCE) SEMESTER - I

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-I	22ENGT15	I	First Language	100	25	75	4	3
2	TELUGU-I	22TELT11	I	Second Language	100	25	75	4	3
3	HINDI-I	22HINT11							
4	MANAGERIAL ECONOMICS	22ECOT19	III	Life Skill	50	10	40	2	2
5	FUNDAMENTALS OF ACCOUNTING	22COHT11	III	Life Skill	50	10	40	2	2
6	BUSINESS ORGANIZATION AND MANAGEMENT	22COHT12	II	Core	100	25	75	5	4
7	BANKING, THEORY AND PRACTICE	22COHT13	II	Core	100	25	75	5	4
8	ENVIRONMENTAL STUDIES	22LSCT01	II	Core	100	25	75	5	4
9	COMPUTER FUNDAMENTALS AND OFFICE TOOLS	22LSCL02	II	Core	100	25	75	5	4
		TOTAL(Maximum)			700	170	530	32	26

Table-2: B.Com Honour (ACCOUNTING AND FINANCE) SEMESTER - II

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-II	22ENGT25	I	First Language	100	25	75	4	3
2	TELUGU-II	22TELT21	I	Second Language	100	25	75	4	3
3	HINDI-II	22HINT21							
4	FINANCIAL ACCOUNTING-I	22COHT21	III	Life Skill	50	10	40	2	2
5	BUSINESS ENVIRONMENT	22COHT22	III	Life Skill	50	10	40	2	2
6	BUSINESS STATISTICS	22COHT23	III	Skill Development	50	10	40	2	2
7	ELEMENTS OF FINANCIAL MANAGEMENT	22COHT24	III	Skill Development	50	10	40	2	2
6	COMMUNITY SERVICE PROJECT	22CAIP2	II	Core	100	25	75	5	4
7	QUANTITATIVE APTITUDE	22LSCT14	II	Core	100	25	75	5	4
8	REASONING	22LSCT15	II	Core	100	25	75	5	4

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9	COMMUNICATION SKILLS FOR EMPLOYABILITY-I	22ENGSDT04	II	Core	100	25	75	5	4
10	COMMUNICATION SKILLS FOR EMPLOYABILITY-II	22ENGSDT05	II	CSP	100	100	0		4
		TOTAL(Maximum)			900	290	610	36	34

Table-3: B.Com Honour (ACCOUNTING AND FINANCE) SEMESTER - III

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-III	22ENGT02	I	First Language	100	25	75	4	3
2	FINANCIAL ACCOUNTING-II	22COHT31	III	Skill Development	50	10	40	2	2
3	BUSINESS LAWS	22COHT33	II	Core	100	25	75	5	4
4	DIRECT TAX	22COHT36	II	Core	100	25	75	5	4
5	FINANCIAL MANAGEMENT	22COHT37	II	Core	100	25	75	5	4
6	AUDITING	22COHT38	II	Core	100	25	75	5	4
7	MARKETING MANAGEMENT	22COHT39	II	Core	100	25	75	5	4
8	INSURANCE PROMOTION	22COMSDT01	II	Core	100	25	75	5	4
9	YOGA	22CEXP01	IV	Extension Activity	50	15	35	2	2
		TOTAL(Maximum)			800	200	600	38	31

Table-4: B.Com Honour (ACCOUNTING AND FINANCE) 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	22TELT01	I	Second Language	100	30	70	4	3
2	HINDI-III	22HINT01	I						
3	ACCOUNTING FOR CORPORATE ISSUES	22COHT41	II	Core	100	30	70	5	4
4	CORPORATE LAWS	22COHT43	II	Core	100	30	70	5	4
5	INDIRECT TAX LAWS	22COHT46	II	Core	100	30	70	5	4

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6	COST ACCOUNTING	22COHT47	II	Core	100	30	70	5	4
7	SECURITY ANALYSIS	22COHT49	II	Core	100	30	70	5	4
8	IN-HOUSE PROJECT	22CAIP4	II	IHP	100	100	0		4
9	LOGISTIC AND SUPPLY CHAIN MANAGEMENT	22COMSDCT05	III	Skill Development	50	15	35	2	2
10	NCC/NSS/Sports/Extra Curricular	22CEXP02	IV	Extension Activity	50	15	35	2	2
TOTAL(Maximum)					800	310	490	33	31

TABLE 5: B.Com Honour (ACCOUNTING AND FINANCE) SEMESTER V

S.NO	Name of the Course	Course Code	Part No	Type of the Paper	Total Marks	Internal Assessment	External Assessment Component	Monitoring Hours	Credits
1	INTERNSHIP- COMMERCE -A & F	22COHIAP5	II	Core Project	200	60	140	6	12

TABLE 6: B.Com Honour (ACCOUNTING AND FINANCE) SEMESTER - VI

S.NO	Name of the Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	ACCOUNTING FOR CORPORATE RESTRUCTURING	22COHSET01	II	CORE	100	25	75	5	4
2	MANAGEMENT ACCOUNTING	22COHSET02	II	CORE	100	25	75	5	4
3	E COMMERCE	22COHSET03	II	CORE	100	25	75	5	4
4	E FILING	22COHSET04	II	CORE	100	25	75	5	4
5	STOCK MARKETS	22COHSET05	II	CORE	100	25	75	5	4
6	STOCK MARKET ANALYSIS	22COHSET06	II	CORE	100	25	75	5	4
7	TAX PLANNING AND MANAGEMENT	22COHSET07	II	CORE	100	25	75	5	4
8	ACCOUNTING PACKAGES (TALLY)	22COHSET08	II	CORE	100	25	75	5	4
9	PORTFOLIO MANAGEMENT	22COHSET09	II	CORE	100	25	75	5	4
10	ACCOUNTING PACKAGES (TALLY)	22COHSET10	II	CORE	100	25	75	5	4
11	CAPITAL MARKETS FOR BPS	22COHSET11	II	CORE	100	25	75	5	4
12	SUPPLY CHAIN MANAGERMENTS	22COHSET12	II	CORE	100	25	75	5	4
13	INCOME TAX-III	22COHSET13	II	CORE	100	25	75	5	4
14	CUSTOMS	22COHSET14	II	CORE	100	25	75	5	4
15	MANAGING BUSINESS PROCESS-II	22COHSET16	II	CORE	100	25	75	5	4
16	CAMPUS TO CORPORATE TRANSITION	22ENGSET01	II	CORE	100	25	75	5	4
17	FINANCIAL SERVICES	22COHSET17	II	CORE	100	25	75	5	4
18	INDIAN FINANCIAL SYSTEM	22COHSET18	II	CORE	100	25	75	5	4
TOTAL(Maximum)					600	150	450	30	24

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

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

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

No of Credits: 4

FUNDAMENTLS OF ACCOUNTING

After completing this programme the students will be able to –

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

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

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

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

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

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

Unit 1: ACCOUTNING PROCESS. (5 Hours online)

24hrs

1.1 – Need, Definition and Scope Of Accounting

1.2 –Book Keeping and Accounting, Advantages and Limitations

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

1.4 –Journalizing

1.5 –Ledger Accounts

1.6 –Trail Balance

1.7 –Subsidiary Books

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

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

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

2.2—Problems with Favourable and Un-Favourable Balances

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

UNIT 3: DEPRECIATIONS AND PROVISIONS(4Hours online)

21hrs

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

3.2—Accounting Treatment and Provision for Depreciation

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

PROVISIONS AND RESERVE

3.4—Meaning and Different Types of Reserve

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

3.6—Provision for Repairs and Renewals (Problems)

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

15hrs

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

4.2—Trading, Manufacturing and Profit And Loss Account

4.3—Balance Sheet

4.4—**Adjustments and Closing entries**

UNIT 5: ERRORS AND THEIR RECTIFICATION

(4 Hours online)

15hrs

5.1—**Types of Errors**

5.2—Rectification Before and After Preparation of Final Accounts

5.3—**Suspense Accounts**

5.4—Effect of Errors and Their Rectification On Profit

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

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

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SEMESTER:I

No of Credits: 4

FUNDAMENTLS OF ACCOUNTING

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

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

Unit 1: ACCOUTNING PROCESS. (5 Hours online)

24hrs

1.1 – Need, Definition and Scope Of Accounting

1.2 –Book Keeping and Accounting, Advantages and Limitations

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

1.4 –Journalizing

1.5 –Ledger Accounts

1.6 –Trail Balance

1.7 –Subsidiary Books

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

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

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

2.2—Problems with Favourable and Un-Favourable Balances

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

UNIT 3: DEPRECIATIONS AND PROVISIONS(4Hours online)

21hrs

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

3.2—Accounting Treatment and Provision for Depreciation

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

PROVISIONS AND RESERVE

3.4—Meaning and Different Types of Reserve

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

3.6—Provision for Repairs and Renewals (Problems)

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

15hrs

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

4.2—Trading, Manufacturing and Profit And Loss Account

4.3—Balance Sheet

4.4—**Adjustments and Closing entries**

UNIT 5: ERRORS AND THEIR RECTIFICATION

(4 Hours online)

15hrs

5.1—**Types of Errors**

5.2—Rectification Before and After Preparation of Final Accounts

5.3—**Suspense Accounts**

5.4—Effect of Errors and Their Rectification On Profit

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

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

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

No of Credits:4

Business Organisation and Management

After completing this programme the students will be able to –

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

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT12A	CO1	M	M					
	CO2						H	
	CO3						H	M
	CO4					H		
	CO5						M	H

Unit – I

15 Hours

Introduction: (4 Hours online)

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

Unit – II (4 Hours online)

12 Hours

Structure and Size of Industry:

- 2.1 Industrial structure
- 2.2 Public and Private Sectors,

- 2.3 Joint and co-operative sectors
- 2.4 Definition of size of industrial unit
- 2.5 Measurement of size Optimum size of firm
- 2.6 Different optima
- 2.7 Representative firm.

Unit – III (4 Hours online)

13 Hours

Introduction to Management

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

UNIT IV

15 Hours

Planning and Organising(4 Hours online)

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

UNIT V

20 Hours

Staffing and Controlling(4 Hours online)

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

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

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

No of Credits:4

Business Organisation and Management

After completing this programme the students will be able to –

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

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT12A	CO1	M	M					
	CO2						H	
	CO3						H	M
	CO4					H		
	CO5						M	H

Unit – I

15 Hours

Introduction: (4 Hours online)

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

Unit – II (4 Hours online)

12 Hours

Structure and Size of Industry:

- 2.1 Industrial structure
- 2.2 Public and Private Sectors,

- 2.3 Joint and co-operative sectors
- 2.4 Definition of size of industrial unit
- 2.5 Measurement of size Optimum size of firm
- 2.6 Different optima
- 2.7 Representative firm.

Unit – III (4 Hours online)

13 Hours

Introduction to Management

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

UNIT IV

15 Hours

Planning and Organising(4 Hours online)

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

UNIT V

20 Hours

Staffing and Controlling(4 Hours online)

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

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

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

No of Credits :4

Banking Theory and Practice

Students can be able to;

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

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

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

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

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

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

UNIT – I

15 Hrs.

Banking structure in India –

1.1 Commercial banks

1.2 Central bank

1.2.1 foreign banks

1.2.2 Regional Rural Banks

1.2.3 Co-operate banks

1.2.4 Non Banking financial institutions

1.2.5 Micro finance institutions

1.3 Functions of Commercial Banks

1.4 Types of Deposits

1.4.1 Current,

1.4.2 Savings

1.4.3 Fixed

1.4.4 Deposit services to Non Resident Indians

1.5 Guidelines for appearing and operating deposit accounts

1.6 KYC

1.7 Deposit related services.

UNIT – II

12 Hrs

Reserve Bank of India

2.1 origin-

2.1.1 Organizational structure

2.2 Functions of RBI

2.3 Credit Control methods

2.4 Quantitative methods

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

UNIT – III

15Hrs

Innovations in Banking:

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

UNIT – IV

10Hrs

Basics of lending –

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

UNIT – V

23 Hrs

Relationship between Banker and customer

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

Text Books:

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

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

No of Credits :4

Banking Theory and Practice

Students can be able to;

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

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

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

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

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

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

UNIT – I

15 Hrs.

Banking structure in India –

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

UNIT – II

12 Hrs

Reserve Bank of India

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

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

UNIT – III

15Hrs

Innovations in Banking:

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

UNIT – IV

10Hrs

Basics of lending –

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

UNIT – V

23 Hrs

Relationship between Banker and customer

- 5.1 Special features of relationship between banker and customer
- 5.2 Types of Customers
- 5.3 Opening of Accounts:
 - 5.3.1 Minor,
 - 5.3.2 Married Woman,
 - 5.3.3 Joint stock companies,
 - 5.3.4 Partnership firm –
- 5.4 Circumstances in which a Cheque presented for payment can be dishonoured
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(2020-2021)

MANAGERIAL ECONOMICS

**For BBA, BBA (Business Analytics), B.Com(Hon)A&F, B.Com. (Hon)TPP and
B.Com. (BPM)**

Course Code : ECOT19

No. of hours per week: 5

Credits: 4

UNIT – I - Introduction

- 1.1. Economic & Non-Economic Activities
- 1.2. Definitions(*Through online*)
- 1.3. Nature and slope of business economics
- 1.4. Laws of utility
 - 1.4.1. The Law of Diminishing Marginal Utility(*Limitationsthrough online*)
 - 1.4.2. The Law of Equi-marginal Utility (*Limitationsthrough online*)
 - 1.4.3. The concept of Consumer's Surplus

UNIT – II - Demand and supply analysis

2.1. Demand Analysis

- 2.1.1 The law of demand

2.2. Elasticity of Demand

- 2.2.1. Types of Price Elasticity of Demand
- 2.2.2. Methods to Measure Price Elasticity of Demand.(*through online*)

2.3. Demand Forecasting-Meaning

- 2.3.1. Qualitative Techniques
- 2.3.2. Quantitative Techniques

2.4. Supply Analysis

- 2.4.1. Meaning and importance of supply(*through online*)
- 2.4.2. The Law of supply

UNIT – III - Production, Cost and Revenue Analysis

3.1. Production Analysis

- 3.1.1. Production function
- 3.1.2. The law of variable proportions
- 3.1.3. The law of returns to scale

3.2. Cost Analysis

- 3.2.1. Concepts of cost(*through online*)
- 3.2.1. Short run and long run cost curves

3.3. Revenue Analysis

- 3.3.1. Revenue Concepts(*through online*)
- 3.3.2. TR, AR& MR curves and their relationships

UNIT – IV - Market Analysis

4.1. Meaning & Classification of Market

4.2. Perfect competition market

- 4.2.1. Characteristics(*through online*)
- 4.2.2. Pricing in the perfect competition market
- 4.2.3. Equilibrium of the firm in the short run & long run

4.3. Monopoly market

- 4.3.1. Characteristics(*through online*)
- 4.3.1. Equilibrium of the firm under monopoly

4.4. Monopolistic competition

- 4.4.1. Characteristics(*through online*)
- 4.4.2. Equilibrium of the firm

4.5. Oligopoly Market

- 4.5.1. Features(*through online*)
- 4.5.2. Kinky demand curves analysis

UNIT – V - National Income and Trade Cycles

5.1. National Income

- 5.1.1. Meaning and definitions of National Income(*through online*)
- 5.1.2. Concepts of National Income
- 5.1.3. Methods to Measure National Income

5.2. Trade cycles

- 5.2.1. Definitions of Trade cycles
- 5.2.2. Phases of Trade cycles
- 5.2.3. Causes for trade cycles(*through online*)

REFERENCES:

1. Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).
2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.
3. Dwivedi D.N. : Managerial Economics, Vikab Pub.
4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.
5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.
6. G.S. Gupta : Managerial Economics, TMH Pub.
7. A.R. Aryasri & V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.
8. Salwator: Managerial Economics
9. Peterson: Managerial Economics



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College with Potential for Excellence

(Awarded by UGC)

BUSINESS ENGLISH SYLLABUS FOR BBA/ BBA BA/ B.COM AF/B.COM

TPP/BPM/MSDS/CSCS/BSFI/AI&ML COURSES UNDER CBCS

SEMESTER-I

COURSE CODE: ENG T15

Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

COURSE TITLE- BUSINESS ENGLISH-I

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

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

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

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

Barriers of Communication

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

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

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

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

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

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

- Making claims
- Offering adjustments

Review Questions/Exercises

Business Correspondence and Report Writing , RC Sharma and Krishna Mohan

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

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

COURSE OUTCOMES:

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

CO 1. Recognize the basics of Communication, i.e., its process, components and besides types, giving them a clear perception of the nature of business communication, its global, ethical and legal aspects. **PO1**

CO 2. Establish and maintain interpersonal relationships with agility and transmit message through nonlinguistic signs focus is on both spoken and written form. **PO3**

CO 3. Identify the basic principles and elements of writing business letters and apply the fundamentals to compose business letters required for business transactions. **PO7**

CO 4. Produce clear and coherent writing in which the development, order and style are appropriate to task, purpose and addressees. **PO1**

CO-PO MATRIX- ENG T15							
CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2			M				
CO3							H
CO4	M						
CO5							



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BUSINESS ENGLISH SYLLABUS FOR BBA/ BBA BA/ B.COM AF/B.COM

TPP/BPM/MSDS/CSCS/BSFI/AI&ML COURSES UNDER CBCS

SEMESTER-I

COURSE CODE: ENG T15

Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

COURSE TITLE- BUSINESS ENGLISH-I

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

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

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

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

Barriers of Communication

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

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

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

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

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- Offering adjustments

Review Questions/Exercises

Business Correspondence and Report Writing , RC Sharma and Krishna Mohan

Sl No.	Semester	Course Code	Name Of The Subject	Teaching Hours	Credits
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OBJECTIVE: The main objective of this course is not only to facilitate the learners to acquire the linguistic competence with a focus on business contexts and environments but also to help them practice and enrich their communication skills by using English in specific business settings and situations and develop their intellectual, personal and professional abilities.

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CO 1. Recognize the basics of Communication, i.e., its process, components and besides types, giving them a clear perception of the nature of business communication, its global, ethical and legal aspects. **PO1**

CO 2. Establish and maintain interpersonal relationships with agility and transmit message through nonlinguistic signs focus is on both spoken and written form. **PO3**

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CO 4. Produce clear and coherent writing in which the development, order and style are appropriate to task, purpose and addressees. **PO1**

CO-PO MATRIX- ENG T15							
CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2			M				
CO3							H
CO4	M						
CO5							

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SEMESTER- I

PAPER - I

TITLE OF THE PAPER: HINDI-I

NO OF HOURS: 60

CREDITS: 03

WEF: 2021-22

COURSE CODE: HINT11A

COURSE OUTCOMES:

1. मानव मूल्यों को पहचानकर छात्र समाज कल्याण हेतु अपने योगदान दे सकेंगे ।
2. आधुनिक युग की भावनाओं को पहचानकर सामाजिक समस्याओं के प्रति जागरूक हो सकेंगे।
3. हिन्दी और अंग्रेजी के माध्यम से विध्यार्थी अनुवाद कौशल विकसित कर सकेंगे।
4. छात्रों में व्याकरण के व्दारा भाषा में निपुणता बढ़ेगी।
5. छात्रों में पत्रलेखन व्दारा लेखन कौशल बढ़ेगा तथा संप्रेषण बढ़ेगा।

SYLLABUS

I. गद्य संदेश :

1. साहित्य की महत्ता
2. सच्ची वीरता
3. मित्रता

II. कथा – लोक :

1. मुक्तिधन
2. गूदड़ साई
3. उसने कहा था

III. व्याकरण : कार्यालयीन हिन्दी शब्दावली

(हिन्दी से अंग्रेजी में बदलना तथा अंग्रेजी से हिन्दी में बदलना)

IV. व्याकरण :

1. लिंग
2. वचन
3. विलोम शब्द
4. काल
5. वाच्य
6. वाक्य शुद्ध कीजिए

V. पत्र लेखन: पत्र लेखन (मित्र को पत्र, पिताजी को पत्र)

Recommended Books:

1. गद्य संदेश – Dr. V.L. Narasimham Siva Koti
2. कथा – लोक - Dr. Ghana Shyam
3. मिलिन्द प्रकाशन

Hyderabad-95.

Degree First Year Text Book,

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

SECTION-I

। निम्न लिखित प्रश्नों का उत्तर लिखिए।

4×5=20

1.(a) जीवन में साहित्य की क्या आवश्यकता है? साहित्य द्वारा सभ्यता की परीक्षा किस प्रकार हो सकती है? L1

(अथवा)

(b) वीरता किसे कहते हैं? लेखक का 'सच्ची वीरता' से क्या अभिप्राय है? L1

2.(c) रहमान का चरित्र-चित्रण कीजिए। L2

(अथवा)

(d) गूदड़ साई का शीर्षक पर अपना उद्देश्य प्रकट कीजिए। L2

3.(e) काल किसे कहते हैं तथा उसके कितने प्रकार हैं? L3

(अथवा)

(f) वाच्य किसे कहते हैं तथा उसके कितने प्रकार हैं? L3

4.(g) नीचे दिए गए शब्दों का लिंग बदलकर लिखिए। L1

1.विद्वान 2.अध्यापक 3.मोर 4.ठाकुर 5.धोबी

(अथवा)

(h) नीचे दिए गए शब्दों का वचन बदलकर लिखिए। L1

1.लड़की 2.वीर 3.सेना 4. रुपया 5.कविता

SECTION-II

1×10=10

5.(a) 'मित्रता' पाठ का सारांश लिखिए। L2

(अथवा)

(b) 'साहित्य की महत्ता' पाठ का सारांश लिखिए। L2

SECTION-III**1×10=10**

6.(a) 'मुक्तिधन' कहानी का सारांश लिखिए। L2

(अथवा)

(b) 'उसने कहा था' कहानी का सारांश लिखिये। L2

SECTION-IV

7.(a) किन्हीं पाँच शब्दों को अंग्रेजी से हिंदी में अनुवाद कीजिए। L2

5×2=10

- 1.Acceptance 2.Ballot Officer 3.Chairman 4.Duty 5.Supervisor
6.High Court 7.Fair copy 8.Eligibility 9. Passport 10.Accountant

(अथवा)

(b) किन्हीं पाँच शब्दों को हिंदी से अंग्रेजी में अनुवाद कीजिए। L2

- 1.प्रशासन 2.परिपत्र 3.गोपनीय 4.स्पष्टीकरण 5.राजदूत
6.निर्देशक 7.शिक्षा-अधिकारी 8.कुलपति 9.महा प्रबंधक 10.अनुवादक

8.(a) किन्हीं पाँच शब्दों का विलोम शब्द लिखिए। L1

5×2=10

- 1.वीरता 2. अच्छा 3.नया 4.आना 5.भिन्न 6.सस्ता 7.मित्र 8. लेना

(अथवा)

(b) वाक्य शुद्ध कीजिए। L1

- 1.मोहन पुस्तक पढ़ा।
2.सीता ने चार आम खाया।
3.राम ने गया।
4.दशरथ की तीन रानियाँ थीं।
5.चोरी कौन किया?

SECTION-V**1×10=10**

9.(a) पुस्तकें खरीदने के लिए पैसे माँगते हुए अपने पिताजी के नाम पर पत्र लिखिए। L3

(अथवा)

(b) हिंदी सीखने की आवश्यकता के बारे में बताते हुए अपने मित्र को पत्र लिखिए। L3

।।।।।।।।।।।।।।।।।।।।।।

పి.బి. సిద్ధార్థ ఆర్ట్స్ & సైన్స్ కళాశాల (స్వయంప్రతిపత్తి) :: విజయవాడ -10

బి.ఎ., బి.బి.ఎ., బి.కా., బి.ఎస్సి., బి.సి.ఎ., తదితర ప్రోగ్రాములు

సి.బి.సి.ఎస్. పద్ధతిలో సవరించబడిన పాఠ్యప్రణాళిక

2020-2021 విద్యా సంవత్సరం నుండి

తెలుగు - పాఠ్య ప్రణాళిక

సెమి.	కోర్సు	శీర్షిక	పీరియడ్లు/వారానికి	క్రెడిట్లు	మొత్తం మార్కులు		
					IA	SE	Total
I	I	తెలుగు - I	04	03	25	75	100

(B.A,B.Com-GEN,C.A,A&F,TPP,BPM,BBA,BBA-B.A,BCA,B.Sc&CSCS) EXTRA

కోర్స్ కోడ్: TELT11A

అంశం: తెలుగు

సెమిస్టర్- I

కోర్సు-1 : తెలుగు-I

యూనిట్ల సంఖ్య: 5

పీరియడ్ల సంఖ్య: 60

కోర్స్ అవుట్ కమ్స్ :

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ప్రాచీన తెలుగు సాహిత్యం యొక్క ప్రాచీనతను, విశిష్టతను గుర్తిస్తారు. తెలుగు సాహిత్యంలో ఆదికవి నన్నయ కాలనాటి భాషాసంస్కృతులను, ఇతిహాసకాలం నాటి రాజనీతి విషయాలపట్ల పరిజ్ఞానాన్ని సంపాదించగలరు.
2. శివకవుల కాలనాటి మతపరిస్థితులను, భాషా విశేషాలను గ్రహిస్తారు. తెలుగు నుడికారం, సామెతలు, లోకోక్తులు మొదలైన భాషాంశాల పట్ల పరిజ్ఞానాన్ని పొందగలరు.
3. తిక్కన భారతనాటి మత, ధార్మిక పరిస్థితులను, తిక్కన కవితా శిల్పాన్ని, నాటకీయతను అవగాహన చేసుకోగలరు.
4. పోతన అద్భుత కథాకథన శిల్పం, సజీవపాత్ర చిత్రణ, శబ్దాలంకారాల ప్రయోగం మొదలగు విభిన్న రీతులపట్ల అభిరుచిని పొందగలరు. మొల్ల కవిత్యంలోని వీనుల విందైన పదాలు, పాత్రలు మనోభావాల చిత్రణ గుర్తించగలరు.
5. తెలుగు పద్యం స్వరూప-స్వభావాలను, సాహిత్యాభిరుచిని పెంపొందించుకుంటారు. ప్రాచీన కావ్యభాషలోని వ్యాకరణాంశాలను అధ్యయనం చేయడం ద్వారా భాషా సామర్థ్యాన్ని, రచనలో మెలకువలను గ్రహించగలరు.

ఊర్పింగ్ అభ్యక్తీప్న :

1. తెలుగు భాషాసాహిత్యాల పట్ల ప్రీతి, మమకారం, ప్రాచీన కాలంలోని రాజనీతి పట్ల అవగాహన కల్గుతుంది.
2. ప్రాచీన కాలం నాటి చరిత్ర, సంస్కృతి ఆచార సాంప్రదాయాల పట్ల ఆసక్తి కల్గుతుంది.
3. అలనాటి ధర్మ, మత పరిస్థితులు, నైతిక విలువల పట్ల అవగాహన ఏర్పడుతుంది.
4. పూర్వ కవుల సజీవ పాత్రల స్పష్టి, వివిధ శబ్ద ప్రయోగాల పట్ల అభిరుచి కల్గుతుంది.
5. కావ్య భాషలోని భాషా పరిజ్ఞానం, వ్యాకరణాంశాలు, వివిధ రచనలలోని మెలకువలు తెలుసుకుంటారు.

పాఠ్య ప్రణాళిక

యూనిట్-I

రాజనీతి - నన్నయ

మహాభారతము - సభాపర్వము - ప్రథమాశ్వాసంలో 26వ పద్యము “మీవంశమున..... నీవు వారిదైన నేర్పెఱింగి” నుండి 57వ పద్యము “నాయథాశక్తి వాని ననుస్థితు బ్రియముతోడ” వరకు.

యూనిట్-II

దక్షయజ్ఞం - నన్నెచోడుడ

కుమార సంభవం - ద్వితీయాశ్వాసంలో 49వ వచనం “అంతకమున్ను... భయంకరా కారంబుదాల్చిన” నుండి 86వ పద్యం “ప్రమథగణము.... కనిరిశంభు” వరకు.

యూనిట్-III

ధౌమ్యధర్మోపదేశము - తిక్కన

మహాభారతము - విరాటపర్వము - ప్రథమాశ్వాసంలో 116వ పద్యం “ఎఱిగెడు వారికినైనను.... వలయు దగియెడు బుద్ధుల్” నుండి 146వ పద్యం “అతడు నియతితోడ సంచయములు దగ జపించుచుండె” వరకు.

యూనిట్-IV

మధుర స్నేహం - పోతన

ఆంధ్రమహాభాగవతము - దశమస్కంధము - కుచోలోపాఖ్యానంలో 962వ పద్యం “లలిత పతివ్రతాతిలకంబు... కుషాయమూ హింప వైతి” నుండి 983వ పద్యం “తన మృదుతల్పమందు... ధరణీసురు డెంతటి భాగ్యవంతుడో” వరకు.

యూనిట్-V

సీతారావణ సంవాదం - మొల్ల

రామాయణము - సుందరకాండములో 40వ వచనం “ఆరామంజూచి.... వృక్షం బారోహించి యందు” నుండి 87వ పద్యం “కావున నిక్కోమలియెడ.... మనకు దిక్కుగు మీదన్” వరకు.

వ్యాకరణము:

1. సంధులు:- సవర్ణ, గుణ, యణాదేశ, వృద్ధి, అకార, ఇకార, ఉకార, త్రిక సంధులు.
2. సమాసములు:- తత్పరుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి సమాసములు.
3. ఛందస్సు:- వృత్త పద్యాల్లో ఉత్పలమాల, చంపకమాల, శార్దూలము, మత్తేభము.
జాతులు, ఉపజాతుల్లో కందము, తేటగీతి, ఆటవెలది మరియు ముత్యాలసరాలు.
4. అలంకారములు:- శబ్దాలంకారాల్లో అనుప్రాసాలైన వృత్త్యనుప్రాస, ఛేకానుప్రాస, లాటానుప్రాస, అంత్యానుప్రాసములు.
అర్థాలంకారాల్లో ఉపమ, ఉత్పేక్ష, రూపక, క్లేషలు.

ఆధార గ్రంథాలు:

1. శ్రీమదాంధ్ర మహాభారతము : సభాపర్వము-తిరుమల తిరుపతి దేవస్థానం ప్రచురణ
2. శ్రీమదాంధ్ర మహాభారతము : విరాటపర్వము-తిరుమల తిరుపతి దేవస్థానం ప్రచురణ
3. కుమార సంభవం - నన్నెచోడుడు
4. శ్రీ మహాభాగవతము - పోతన
5. రామాయణము - మొల్ల

TELUGU	TELT11A	2020-2021	B.A., B.Com., B.B.A., B.B.A.-Ana, B.Com.-CA, B.C.A., & B.Sc.,
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I

Credits – 3

ప్రశ్నపత్ర నిర్మాణ సూచిక :

TELUGU-I

1. ప్రతిపదార్థ పద్యాలు :	2-1	1×7=7మా,	2. సందర్భ సహిత వ్యాఖ్యలు:	5-3	3×4=12మా
3. సంగ్రహరూప ప్రశ్నలు :	5-3	3×4=12మా,	4. వ్యాసరూప ప్రశ్నలు :	5-3	3×8=24మా
5. సంధులు :	5-3	3×2=6మా,	6. సమాసములు :	5-3	3×2=6మా
7. ఛందస్సు :	2-1	1×4=4మా,	8. అలంకారములు :	2-1	1×4=4మా
				మొత్తం = 75మా	

గమనికలు / సూచనలు:

- ప్రతిపదార్థ పద్యాలు:-** “రాజనీతి, ధౌమ్యధర్మోపదేశం, మధురస్నేహం” అనే మూడు పాఠాల నుండి రెండు పద్యాలు ఇవ్వాలి. అవి కూడ ఈ క్రింది పద్యాల్లో నుండి రెండు ఇవ్వాలి-
రాజనీతి:
1. ఉత్తమ మధ్యమాధమ కాలము దప్పకుండగన్
2. బహుధనధాన్య సంగ్రహము భవత్పరి రక్ష్యములైన దుర్గముల్
ధౌమ్యధర్మోపదేశము:
3. రాజ గృహంబు కంటె దగదట్లు సేయగన్
4. ధరణిపు చక్క నుండుటనీతి కొల్వనన్
మధురస్నేహం:
5. కలలో నందను సంపద్విశేషోన్నతుల్.
6. కనిడాయం జనునంత విలోలుండై దిగెన్ దల్పమున్.
- సందర్భసహిత వ్యాఖ్యలు:-** “రాజనీతి, దక్షయజ్ఞం, ధౌమ్యధర్మోపదేశము, మధురస్నేహం, సీతారావణ సంవాదం” అనే ఐదు పాఠాలనుండి ఒకొక్కటి చొప్పున సందర్భసహిత వ్యాఖ్య ఇవ్వాలి.
- సంగ్రహరూప ప్రశ్నలు:-** “రాజనీతి, దక్షయజ్ఞం, ధౌమ్యధర్మోపదేశము, మధురస్నేహం, సీతారావణసంవాదం” అనే ఐదు పాఠాల నుండి ఒకొక్కటి చొప్పున సంగ్రహరూప ప్రశ్న ఇవ్వాలి.
- వ్యాసరూప ప్రశ్నలు:-** “రాజనీతి, దక్షయజ్ఞం, ధౌమ్యధర్మోపదేశము, మధురస్నేహం, సీతారావణసంవాదం” అనే ఐదు పాఠాల నుండి ఒకొక్కటి చొప్పున వ్యాసరూప ప్రశ్న ఇవ్వాలి.
- సంధులు:-** “సవర్ణ, గుణ, యణాదేశ, వృద్ధి, అకార, ఇకార, ఉకార, త్రిక” సంధులు నుండి ఐదు సంధులు ఇవ్వాలి.
- సమాసములు:-** “తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహుప్రీహి సమాసములు” నుండి ఐదు సమాసములు ఇవ్వాలి.
- ఛందస్సు:-** వృత్తపద్యాలైన “ఉత్పలమాల, చంపకమాల, శార్దూలము, మత్తేభము”ల నుండి ఒక పద్యపాదమును ఇవ్వాలి.
జాతులు, ఉపజాతుల పద్యాలైన “కందము, తేటగీతి, ఆటవెలది” మరియు ‘ముత్యాలసరాలు’ నుండి ఏవైన మూడిచ్చి ఒకదానిని లక్ష్యలక్షణ సమన్వయం చేయమనాలి.
- అలంకారములు:-** అర్థాలంకారాలైన “ఉపమ, ఉత్పేక్ష, రూపకము, శ్లేష”ల నుండి ఒక అలంకారము ఇవ్వాలి. అది కూడ ఐదు పాఠాల (రాజనీతి, దక్షయజ్ఞం, ధౌమ్యధర్మోపదేశము, మధురస్నేహం, సీతారావణసంవాదం) నుండి ఒక పద్యాన్ని ఇవ్వాలి-
శబ్దాలంకారాల నుండి “వృత్తనుప్రాస, ఛేకానుప్రాస, లాటానుప్రాస, అంత్యానుప్రాసా”ల నుండి రెండు అలంకారములు ఇచ్చి, ఒక అలంకారము వ్రాయమనాలి.

ఇక నమూనా ప్రశ్నపత్రాన్ని పరిశీలించి ప్రశ్నపత్రాన్ని తయారు చేసుకోవాలి.

I Semester Model Question Paper, 2020-21 Batch

No. of Pages: 2
Time: 3 Hrs.

Roll No.:
No. of Questions: 08

Max. Marks: 75M
Pass Min. : 30M

అక్షరాలను ఉపయోగించి ప్రతి పదార్థ తాత్పర్యమును వ్రాయండి:

I. క్రింది వానిలో ఒకదానికి ప్రతి పదార్థ తాత్పర్యమును వ్రాయండి: 7మా L1

1. బహుధనధాన్య సంగ్రహము బాణశరాసన యోధవీర సం
గ్రహము నిరంతరాంతరుదకంబులు ఘాసరసేందనౌఘ సం
గ్రహము ననేక యంత్రములు గల్గియ సాధ్యములై ద్విషద్యుయా
వహు లగుచుండ నొప్పునె భవత్పురి రక్ష్యములైన దుర్గముల్.
లేదా
2. కలలోనందను మున్నెఱుంగని మహా కష్టాత్ముడై నట్టి దు
ర్బలు డౌపత్నమయంబునన్ నిజ పదాబ్జాతంబులు ల్లంబులోన్
దలపన్నంతనె మెచ్చి యార్తి హరుడై తన్నైన నిచ్చున్ సు ని
శ్చల భక్తిన్ భజియించువారి కిడడే సంపద్విశేషోన్నతుల్.

II. క్రింది వానిలో మూడింటికి సందర్భసహిత వ్యాఖ్యలు వ్రాయండి: 3 x 4 = 12మా L2

1. వార్త నిర్వహింపవలయు బతికి.
2. నన్ను బనువు దక్షు బట్టి తెచ్చెదన్.
3. పురుషార్థంబునకు హాని పుట్టక యున్నే?
4. గోవింద దర్శనోత్సాహి యగుచు.
5. ఉండు టిది న్యాయమె లతాంగీ !

III. క్రింది వానిలో మూడింటికి సంగ్రహరూప సమాధానాలు వ్రాయండి: 3 x 4 = 12మా L1

1. రాజు చేయకూడని పనుల్ని తెల్పండి?
2. ప్రమథులు దక్షుని బంధించిన తీరును తెల్పండి?
3. ధౌమ్యుని ఉపదేశానంతరం ఏమి జరిగింది?
4. అంతఃపురకాంతలు కుచేలుని గూర్చి భావించిన విషయాల్ని తెల్పండి?
5. త్రిజట తన స్వప్నాన్ని ఏమని వివరించెను?

IV. క్రింది వానిలో మూడింటికి వ్యాసరూప సమాధానాలు వ్రాయండి:

3 × 8 = 24మా

L1

1. ప్రజాపాలనలో రాజులు పాటించాల్సిన ధర్మాలేవి?
2. 'దక్షయజ్ఞం' సారాంశాన్ని వ్రాయండి.
3. ధౌమ్యుడు పాండవులకు చేసిన ధర్మోపదేశాన్ని వివరించండి
4. 'మధురస్నేహం' పాఠ్య సారాంశాన్ని తెల్పండి?
5. సీతారావణ సంవాదాన్ని వివరించండి.

V. క్రింది వానిలో మూడింటిని విడదీసి, సంధి కార్యము వ్రాయండి:

3 × 2 = 6మా

L3

1. శత్రైకవృద్ధి
2. జగమెల్ల
3. మనుజేంద్రుడు
4. కష్టాత్ముడు
5. ఇక్కోమలి

VI. క్రింది వానిలో మూడింటికి విగ్రహ వాక్యాలు వ్రాసి, సమాస నామములు తెల్పండి: 3×2=6మా

L3

1. అష్టాంగాలు
2. అశ్రమము
3. భీమార్జునులు2
4. మధురస్నేహం
5. తోయజాక్షి

VII. క్రింది పద్య పాదాన్ని గణ విభజన చేసి, యతిని గుర్తించి, ఏ పద్యపాదమో తెల్పండి: 1×4=4మా

L3

తన మృదుతల్పమందు వనితామణియైన రమాలలామ పొం
లేదా

క్రింది వానిలో ఒకదానికి లక్ష్య, లక్షణ సమన్వయం చేయండి.

L1

1. తేటగీతి
2. ముత్యాలసరాలు
3. ఆటవెలది

VIII. క్రింది పద్యంలోని అలంకారమును గుర్తించి, లక్ష్య లక్షణ సమన్వయం చేయండి: 1×4=4మా

L3

బాల సఖుడైన యప్పద్మ పత్రనేత్రు
గాన నేగి దరిద్రాంధకార మగ్గు
లయిన మము సుద్ధరింపుము హరి కృపాక
టాక్ష రవిదీప్తి వడసి మహాత్మ! నీవు.

లేదా

క్రింది వానిలో ఒకదానికి లక్ష్య, లక్షణ సమన్వయం చేయండి.

L1

1. వృత్త్యాను ప్రాసము
2. లాటానుప్రాసము

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

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

Commerce	COHT21A	2019-20	B.Com(Honours) A&F/TPP
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SEMESTER:II

No of Credits: 4

FINANCIAL ACCOUNTING – I

CO1-Gain an understanding with regard to special transactions related to accounting for consignment.**PO1**

CO2- Grasp the accounting treatment in issue of negotiable instruments and also learn the techniques of accounting to bills.**PO4**

CO3 Gain the knowledge with regard to special transactions relating to joint Venture business.**PO7**

CO4 Able to ascertain the profitability and financial position of an enterprise by using statement of affairs method and conversion method.**PO1**

CO5 Get the knowledge of importance of inventory in ascertainment of profitability and financial position by determining the correct value of inventory. **PO5**

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

UNIT 1: BILLS OF EXCHANGE

15hrs

1.1--Meaning and Definition – Promissory Note and bill of exchange

1.2-- Recording of Bills Transactions in Journal and Ledger – In Books of Drawer and Drawee

1.3—Honour and Dishonour of Bills, Renewal of Bills, Retiring a Bill under Rebate

UNIT 2: CONSIGNMENT ACCOUNTS.

20hrs

2.1—Features of Consignment, Performa Invoice, Account Sales and Commission

2.2— Accounting Treatment in the Books of Consignor and Consignee

2.3— Consignment Stock, Normal Loss and Abnormal Loss

2.3—Invoicing Goods At Higher Than Cost Price (Invoice Price Treatment)

UNIT 3: JOINT VENTURE

18hrs

3.1—Features of Joint Venture, Joint Venture Vs Partner Ship and Joint Venture Vs Consignment

3.2—Accounting Treatment- In the Books of Ventures – Memorandum Joint Venture Account – Separate Set of Books

UNIT 4: ACCOUNTS FROM INCOMPLETE RECORDS **15hrs**

4.1—Features

4.2—Ascertainment of Profit on the Basics Statement of Affairs

4.3—Conversion Method

UNIT 5: INVENTORY VALUATION **22hrs**

5.1—Meaning- Inventory Valuation, and Basis of Inventory Valuation

5.2- Accounting Std-2

5.3—Inventory Recording System

5.4—Perpetual Inventory System and Periodical Inventory System

5.5—Stock Taking (Problems)

Reference Books: 1. Adavnced Accountancy By S.P Jain And K.L Narang. Kalyani Publishers

2. Advanced Accounting By M. RadhaSwamy And R.L.Gupta. Sultan Chand And Sons

P.B.Siddhartha College of Arts & Science, Vijayawada – 10.

B.Com Hon-(Acc. & Fin)(TPP)(BPM)

SEMESTER – II

Financial Accounting– I

COURSE CODE: COHT21A

MAX MARKS: 75

MODEL PAPER

SECTION - A

Answer any **SIX** of the following.

6x2=12

1. Stock taking (CO5,L3)
2. FIFO (CO5,L3)
3. Renewal of Bill of Exchange(CO1,L1)
4. Retirement of Bill (CO1,L2)
5. Loss of Stock in Consignment(CO2,L2)
6. Account Sales (CO2,L2)
7. Features of Joint Venture(CO3,L1)
8. Memorandum Joint Venture a/c(CO3,L3)
9. Statement of Affairs (CO4,L1)
10. Single Entry System (CO4,L3)

SECTION – B

Answer any **FOUR** of the following.

4x12=48

11. Distinguish between Periodic Inventory system and Perpetual Inventory system.(CO5L2)

12. On 15-4-14 Srinivas sold goods to Govind for Rs.2,000 and drew upon him a bill for 3 months for the amount which the later accepted. Govind expressed his inability to meet the bill and offered to pay Rs.500 in cash and to accept a new bill for the balance plus interest at 6 % p.a. for 4 months. Srinivas agreed to the proposal. On the due date the bill was dishnoured on account of insolvency of Govind and 25 paise in rupee was received from his estate. Write entries in the books of both parties. **(CO1L1)**
13. Bharat cycles of Vijayawada consigned to Hind Bros. of Guntur 1,000 bicycles at Rs.300 each. Bharat cycles paid freight Rs.20,000 and insurance Rs.3,000. During the transit 100 bicycles were totally damaged by fire. Hind Bros. took delivery of the remaining cycles and paid Rs.1,500 for Octroi.
Hindu Bro. sent a bank draft for Rs.1,00,000 as advance payment and later sent an account sales showing that 800 bicycles were sold at Rs.400 each. Expenses incurred for rent and insurance amounted to Rs.4,000. Hind Bros. is entitled to commission at 5 % on sales. Prepare necessary accounts in the books of Bharat cycles assuming that the insurance claim was settle for Rs.28,000.**(CO2L2)**
14. A and B doing business separately as building contractors, undertake jointly to construct a building for a newly started joint stock company for a contract Price of Rs.1,00,000 payable as to Rs.80,000 by instalments in cash and Rs.20,000 in fully paid shares of the company. A banking account is opened in their joint names. A paying in Rs.25,000 and B Rs.15,000. They are to share profits and losses in the proportions of 2/3 and 1/3 respectively. Their transactions were as follows :

	Rs.
Paid wages	30,000
Bought materials	70,000
Materials Supplied by A	5,000
Materials supplied by B	4,000
Architect's Fees paid by A	2,000

The contract was completed and the Price (cash and shares) duly received. The joint venture was closed by A taking up all the shares of the company at an agreed valuation of Rs.16,000 and B taking up the stock of materials at an agreed valuation of Rs.3,000. Show the necessary ledger accounts.**(CO3,L3)**

15. Mr. Sanjeev maintains books on single entry. He gives you the following information.

Particulars	On 31.3.2002	On 31.3.2003
Bank balance	1,200	2,000
Cash in hand	200	300
Stock of goods	10,000	12,000
Debtors	12,000	8,000
Furniture	4,000	4,000
Buildings	20,000	20,000
Creditors	7,000	8,000

Sanjeev introduced a fresh capital of Rs.10,000 on 1st July 2002 and withdrawn Rs.5,000 during the year. You are required to find out the profit made by Sanjeev after providing 5%

depreciation on Buildings, 10% depreciation of Furniture and for the year ended 31.3.2003.(CO4,L1)

16. Two materials A and B are used as follows:

Minimum usage	50 Units per week each.
Maximum Usage	150 Units per week each.
Normal Usage	100 Units per week each.
Reorder Quantity:	A 600 Units. B 1,000 Units.
Delivery Period:	A 4—Weeks B 2 - 4 Weeks.

Calculate for each material: (1)Reorder level (2) Minimum level (3) Maximum level (4) Average Stock level (CO5,L1).

SECTION –C (UNIT-IV)

Answer the following question

1x15=15

17. Sunil does not keep a systematic record of his transactions. He is able to give you the following information regarding his assets and liabilities.

	Dec. 31 2004	Dec. 31. 2005
	Rs.	Rs.
Creditors for goods	25,000	30,000
Creditors for expenses	2,000	2,500
Bills Payable	8,000	11,000
Sundry Debtors	30,000	35,000
Stock (at cost)	28,000	30,000
Furniture	12,000	15,000
Cash	10,000	?

Additional Information :

Bills payable issued Rs.21,000 ;Cash Sales Rs.20,000; Payment to Creditors Rs.32,000; Expenses paid Rs.8,000; Drawings Rs.9,000; Bad Debts during the year were Rs.1,000. He always sells goods at cost plus 25%. Furniture is to be depreciated at 10% on the opening balance.

Prepare Trading and Profit and Loss Account for the year 2005 and Balance Sheet as on 31st December, 2005(CO4,L3)

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Commerce	COHT22A	2020-21	B. Com(Honors) A&F/TPP
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SEMESTER: II

No of

Credits: 4

Business Environment

Course objectives

- This course aims at acquainting the students with emerging issues in business at the National and International level in the light of policies of liberalization and Globalization.
- evaluate the economic, social political and legal environment components in business decision making.

Course out comes

CO1: Understand how an entity systematically explores the external environment in which business operates.

CO2: To enlighten/familiarize the impact of economic environment and its effect on government policies for development of business.

CO3: To acquire specialized knowledge relating to economic policies in India.

CO4: critically examine the economic, social political and legal environment components in business decision making.

CO5: synthesize multiple perspective to formulate responses to opportunities and institutions in international environment.

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT22A	CO1	M					M	
	CO2					H		
	CO3						H	
	CO4					H		
	CO5							H

Unit - I: Overview of Business Environment

15 hrs

Business Environment – Meaning- Micro Dimensions of Business Environment-

Macro Dimensions of Business Environment - Changing Scenario and implications – Indian Perspective – Global Perspective.

Unit – II: Economic environment **12 hrs**

Meaning of Economic growth - Factors Influencing Development- Balanced Regional Development

-Meaning -Types of plans- Main objects of planning in India- NITI Ayog and its role in economic development -NDC.

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

4.1 Economic Reforms and New Economic Policy- New Industrial Policy -Trade policy- Fiscal Policy – Objectives and Limitations- Union budget – Structure and importance of Union budget- Monetary policy and RBI.

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.

Unit–V: Global Environment: Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalization

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

Referece Books

1. K. Aswathappa : Essentials of Business Environment, Himalaya PublishingHouse
2. Francis Cherunilam : Business Environment,HimalayaPublishingHouse
3. Dr S Sankaran: : Business Environment, MarghamPublications

Co-curricular activities

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of businessenvironment
- ◆ Seminar on Monetary policies ofRBI
- ◆ Debate on social, political and legalenvironment
- ◆ Group Discussions on Global environment and its impact onbusiness
- ◆ To learn about NITI Ayog and National DevelopmentCouncil
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policyetc.
- ◆ Reports on WTO,BRICS, SAARC

Web Links :

1. <http://keydifferences.com-difference-between-micro-internal-and-macro-external-environment.html#:~:text=micro%20environment%20is%20defined%20as,working%20of%20all%20business%20enterprises.&text=>
2. <http://niti.gov.in-objectives-and-features>
3. <http://www.jagranjosh.com-general-knowledge-national-development-council-1438068500-1>
4. <http://www.jagranjosh.com-general-knowledge-new-economic-policy-of-1991-objectives-features-and-impacts-1448348633-1>
5. <http://www.bankbazar.com-finance-tools-emi-calculator-monetary-policy.html>
6. <http://www.moneycontrol.com-new-business-demonetisation-4-years-on-a-look-at-what-it-achieved-and-didnot-6086571.html>
7. <http://corporatefinanceinstitute.com/resources-knowledge-economics-world-trade-organization-wto->

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B.Com Hon-(Acc.&Fin)(TPP)

SEMESTER – II

Business Environment

Model Paper

Semester - II	Course Code: COHT22A	Max. Marks: 75
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Section - A

Answer any six of the following:

6 X 2M = 12M

1. Macro dimensions of Business Environment. **CO1, L1**
2. Define Business Environment. **CO1, L1**
3. Trade Blocks **CO5, L2**
4. Globalization **CO5, L1**
5. What is Legal Environment. **CO4, L1**
6. Define Annual Plan. **CO2, L1**
7. What Budget. **CO3, L2**
8. Define Fiscal Policy. **CO3, L1**
9. Define National Development Council **CO2, L1**
10. What is Political Environment. **CO4, L2**

Section B

Answer any four of the following:

4 X 12M = 48M

- 11. How are the demographic variable influence business environment? CO1, L1**
- 12. What is economic growth? State the factors that influence the development. CO2, L2**
- 13. What is planning? State the main objectives of NITI AYOOG. CO2, L2**
- 14. What is Competition Act 2002? Write its objectives. CO3, L2**
- 15. Write about the legal changes of business environment. CO4, L1**
- 16. Explain briefly about BRICS CO5, L1**

Section C (From – Unit V)

Answer the following:

1 X 15M = 15M

- 17. Define WTO? Write the Role & Functions of WTO CO5, L**

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Commerce	COHT24	2020-21	B.Com(Honours) A&F/TPP/BPM
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SEMESTER:II

No of Credits:

4

Elements of Financial Management

Course Objectives:

- 1.To help the students to develop cognizance and understanding of the overall role and Importance of financial management in corporate valuation.
- 2.Communicate effectively using standard business terminology.

Course Outcomes

- CO1: Impart thorough knowledge about financial management and how it has evolved over a Period of time.
- CO2: able to identify the importance of financial planning for corporate companies.
- CO3;Demonstrate knowledge of the value of money over the time and its uses.
- CO4: Develop an idea about multiple sources of finance and analyse the main ways of rising Capital and their respective advantages and disadvantages in different circumstances.
- CO5: .Analyse the complexities associated with management of cost of funds in the capital Structure.

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

Unit – I: Scope and Objective of Financial Management

12 Hours

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

Unit – II: Financial Planning

12Hours

Meaning and Definition of Financial plan - Objectives of Financial plan - Characteristics of a sound financial plan - Process of financial plan – Long term and Short term financial plans - Factors effecting financial plan - Limitations.

Unit – III Time Value of Money

15 Hours

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

Unit – IV: Sources of Finance**12 Hours**

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

Unit – V:Cost of Capital:**24 Hours**

Measurement of Cost of Capital- Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings -Weighted-Average Cost of Capital.

Text Books:

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

References: PrasannaChandra : Financial Management Theory and Practice, Tata McGraw Hill, New Delhi.

Suggested Co-Curricular Activities:

- power point presentations
- role play
- Seminar
- Problem Solving Exercises
- quiz using google forms.
- field trips

Web Links:

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://www.managementstudyguide.com/financial-planning.htm>
3. https://en.m.wikipedia.org/wiki/Time_value_of_money
4. <https://efinancemanagement.com/sources-of-finance#:~:text=Sources%20of%20finance%20for%20business,and%20their%20source%20of%20generation>

P. P.B.Siddhartha College of Arts & Science, Vijayawada – 10.
B.Com Hon-(Acc.&Fin)(TPP)(BPM)
SEMESTER – II
Elements of Financial Management
Model paper

Time: 3 Hours

Marks: 75

Section – A

Answer any SIX of the following.

6 x 2=12

1. What is Finance function? CO1, L1
2. Write a note on Wealth Maximisation. CO1, L2
3. Meaning of financial plan.CO2, L1
4. Long term financial plans. CO2, L1
5. Present value. CO3, L2
6. Future value. CO3, L2
7. Preference share capital. CO4, L1
8. Retained earnings. CO4 L1
9. Cost of equity CO5, L2
10. Cost of debt. CO5, L2

Section – B

Answer any FOUR of the following.

4 x 12=48

11. Explain the nature, scope and importance of financial management. CO1, L2
12. Explain the characteristics of financial plan. CO2, L2
13. Explain the reasons why money in the future is worth less than similar money today. CO3, L2
14. Briefly explain the features and importance of preference shares as a long-term finance. CO4, L2
15. Mr. X invests Rs. 10,00,000 in a bank @10% for 5 years. Calculate maturity value if interest is compounded half yearly. CO3, L3
16. A company issues 10,000; 10% irredeemable preference shares of Rs. 100 each at 10% premium. The issue expenses were Rs. 20,000. Calculate the cost of preference share capital. CO5, L3

Section – C (Unit – V)

Answer the following

1X15=15

17. A firm has the following capital structure and after -tax costs for the different sources of funds used:

sources of funds	Amount (RS)	Proportion (%)	After-tax cost (%)
Debt	15,00,000	25	5
Preference shares	12,00,000	20	10
Equity shares	18,00,000	30	12
Retained earnings	15,00,000	25	11
TOTAL	60,00,000	100	

You are required to compute the weighted average cost of capital. CO5, L3



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Reaccredited at the level 'A+' by the NAAC

College with Potential for Excellence

Title of the Course: Business English-II

Semester -II

Course Code: ENG T25 Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

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

COURSE OUTCOMES:

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

CO 1. Develop the skills of writing an effective sales letter by providing detailed guidance on how to arrest the potential buyer's attention and to induce in him an irresistible desire to buy the product. **PO2**

CO2. Acquaint the learner how credit is requested, how it is accepted and when it is rejected and also to make him aware of the procedure for collecting the credit. **PO3**

CO3. Describe the characteristic features of reports written in professional contexts and to impress upon the learner the need for acquiring the skill of report writing. **PO4**

CO4. Describe the various elements of the structure of a report and to provide detailed guidance on how to write them. **PO1**

CO5. 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 punctuation and understand the significance of capitalization in writing. **PO1**

CO-PO MATRIX- ENG T25

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

SYLLABUS

UNIT – I SALES AND CIRCULAR LETTERS

page no: 142 to 154

10hrs

- Communication Core
- Writing a Sales Letter
- Circular Letters
- Review Questions
- Exercises

UNIT – II CREDIT AND COLLECTION LETTERS page no: 163 to 171

14hrs

- Communication Core
- Nature of a Credit Letter
- Types of Credit Letters
- Collection Procedure
- Distinctive Features of Business Letters
- Review Questions
- Exercises

UNIT – III BUSINESS AND TECHNICAL REPORTS page no: 211 to 221

12hrs

- Communication Core
- Characteristics
- Importance
- Types
- Routine Reports
- Review Questions
- Exercises

UNIT – IV STRUCTURE AND LAYOUT OF REPORTS page no: 222 to 236

14hrs

- Communication Core
- Elements of Structure
- Front Matter
- Main Body
- Back Matter
- Review Questions
- Exercises

UNIT – V PLANNING AND PREPARATION page no: 237 to 243

10hrs

- Preparatory Steps
- Words Often Confused
- Punctuation and Capitalization

Parvathaneni Brahmayya Siddhartha College of Arts & Science, Vijayawada-10

Title of the Paper: Business English–II

Max. Marks: 100

Course Code: ENGT25

Max.Time: 3h

MODEL PAPER

SECTION – A

I. Answer any five of the following questions: 5x8=40M

1. "Every business letter, in principle, is a sales letter." Find the qualities of the sales letter in the light of this statement. (L1)CO1
2. In what way does a collection letter differ in tone and style from a sales letter? (L1)CO2
3. Why do engineers and scientists need training in report writing? (L1)CO3
4. What are the differences between an abstract and a summary? In what circumstances should both be given in a report? (L1)CO4
5. Construct a definition of the circular letter and describe the features that distinguish it from other business letters. (L1)CO1
6. Show the difference between routine reports and formal reports. (L1)CO3
7. Describe the various elements of the structure of a report. (L1)CO4

SECTION – B

II. Answer any four of the following questions. 4x5=20M

1. What are the different ways of starting a sales letter? Illustrate your answer with examples. (L3)CO1
2. Draft a sales letter to be sent to all universities to promote the sale of a new book on the working of democracy in India that your firm has just published. (L3)CO1
3. You are appointed the Manager of a newly-opened stationary shop in a town with a population of about 1, 50,000. There are 19 primary and higher secondary schools and 4 degree colleges in it. Besides, there are several district administration offices. Write a sales letter to be sent to the heads of local educational institutions and offices for promoting the sale of goods you stock. (L3)CO1
4. Assuming you to be the Senior Manager of Production in Stella Steel Manufacturing Company Limited, Amritpura, explain the annual assessment report of Assistant Manager (Production) for 2013-14. (L3)CO3
5. Identify the preparatory steps of writing a report. (L3)CO4

SECTION – C

III. Choose the correct words from the following pairs given in the brackets and fill up the blanks. L2 (CO5) 5x1=5M

1. In his report Hari has made an ----- to the recent address of the General Manager. (allusion/illusion)
2. The arguments in favour of his proposal were rather ----- (childish/childlike)
3. The ----- to the summit was difficult. (ascent/assent)
4. The abolition of bonded labour is a ----- measure. (human/humane)
5. The thief seems to have used a clever ----- to put the police off the scent. (device/devise)

IV. Rewrite the following sentences using the correct punctuation marks. L3(CO5)

5x1=5M

1. John A Burgan observes people in technical fields need to express their ideas clearly
2. Hari has to perform dual function to handle correspondence with other branches organizations and the government and to maintain accounts
3. Your interpretation of socialism is different from mine

4. The qs are not used so frequently as the es
5. He said let us now consider the first suggestion

V. Rewrite the following sentences using Capital letters wherever necessary. L4 (CO5)
5x1=5M

1. there is a statue of mahatma gandhi near india gate in new delhi.
2. myfavourite books are green eggs and ham and Horton hears.
3. terry and Louis went to central park last july.
4. everydecember i can hardly wait for santaclass.
5. i like the poetry of keats and browning.

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- II

PAPER - II

TITLE OF THE PAPER: HINDI-II

NO OF HOURS: 60

CREDITS: 03

**WEF: 2021-22
HINT21A**

COURSE CODE:

COURSE OUTCOMES:

- 1.मानव मूल्यों से विद्यार्थी अवगत होंगे तथा इस दिशा में आगे बढ़ेंगे।**
- 2.आधुनिक युग की भावनाओं को पहचानकर,निरंतर सामाजिक समस्याओं का सामना करते हुए,आगे बढ़ेंगे।**
- 3.विषय के विश्लेषण से सामाजिक दायित्व को निभाने में अग्रसर होंगे।**
- 4.ग्रहण किये गये पाठ्यांशों के द्वारा विद्यार्थियों का ज्ञान मापन बढ़ेगा तथा अपने क्षेत्र में भी आगे होंगे**
- 5.भाषा की प्रवीणता और प्रयोग से विद्यार्थी उज्वल भविष्य की ओर बढ़ेंगे।**

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- II

PAPER - II

TITLE OF THE PAPER: HINDI-II

NO OF HOURS: 60

CREDITS: 03

**WEF: 2021-22
HINT21A**

COURSE CODE:

SYLLABUS:

I. गद्य संदेश:

1. संस्कृति और साहित्य का परस्पर संबंध
2. भारत एक है
3. एच.आई.वी. / एड्स

II. कथा लोक

1. ज़रिया
2. भूख हड़ताल
3. परमात्मा का कुत्ता

III. कार्यालयीन हिन्दी शब्दावली

(हिन्दी से अंग्रेजी में बदलना तथा अंग्रेजी से हिन्दी में बदलना)

IV. व्याकरण: संधि विच्छेद, वाक्य प्रयोग

V. पत्र लेखन: आवेदन पत्र, पुस्तक विक्रेता के नाम पत्र

Recommended Books:

1. गद्य संदेश- Dr. V. L. Narasimham Siva Koti
2. कथा लोक- Dr. Ghana Shyam

SECTION-I

निम्नलिखित प्रश्नों का उत्तर लिखिए।

4×5=20

1. (a) भारत की मध्यकालीन संस्कृति कैसी रही है? L1

(अथवा)

(b) विविधता के भीतर भारत की एकता कैसे समायी हुई है? स्पष्ट कीजिए। L1

2. (c) एच.आई.वी./ एड्स के लक्षणों पर प्रकाश डालिए। L2

(अथवा)

(d) "अधेड आदमी" चरित्र चित्रण कीजिए। L2

3. (e) "ज़रिया" कहानी का उद्देश्य क्या है? L2

(अथवा)

(f) "भूख हड़ताल" की विशेषताएँ क्या-क्या हैं? L2

4. (g) अनुवाद किसे कहते हैं? L1

(अथवा)

(h) संधि किसे कहते हैं तथा उसके कितने प्रकार के हैं? L1

SECTION-II

1×10=10

1. (a) एच.आई.वी./ एड्स के इतिहास पर प्रकाश डालिए। L2

(अथवा)

(b) 'भारत एक है' पाठ का सारांश लिखिए। L2

SECTION-III

1×10=10

6. (a) “ज़रिया” कहानी का सारांश लिखिए। L2

(अथवा)

(b) “भूख हड़ताल” कहानी का सारांश लिखिए। L2

SECTION-IV

7.(a) किन्हीं दस शब्दों को अंग्रेजी से हिंदी में अनुवाद कीजिए। L1

10×1=10

1.Camp Office 2.Embassy 3.Municipal Corporation 4.Governor

5.Applicant

6.Charge 7.Absence 8.Supervisor 9.Court 10. Building

division 11.District board 12.Cash section 13. Branch office 14.Complaint office

15.Enquiry office

(अथवा)

(b) किन्हीं दस शब्दों को हिंदी से अंग्रेजी में अनुवाद कीजिए।L1

1.प्रशासनअधिकारी 2.विज्ञापन 3.लेखा परीक्षक 4.प्राचार्य 5.स्वीकार करना

6.अतिथि गृह 7.प्रयोगशाला 8.हृदय-रोग विभाग 9.जिला बोर्ड 10.कलकटरी

11.सिविल न्यायालय 12.वन विभाग 13.प्रसारण केन्द्र 14.बजट अनुभाग

15.अस्पताल

8.(a) किन्हीं पाँच शब्दों का संधि विच्छेद कीजिए।L3

5×2=10

1.रामावतार 2.परमौषध 3.यद्यपि 4.गायक

5.उन्नति 6.प्रत्येक 7.यशोधरा 8.निराशा

(अथवा)

(b) किन्हीं पाँच शब्दों को वाक्यों में प्रयोग कीजिए। L3

1.विरासत 2.अज्ञानांधकार 3.इकट्ठा करना 4.बसर करना

5.दुर्भिक्ष 6.पथ प्रदर्शक 7.हवन 8.चिरस्थाई

SECTION-V

1×10=10

9. (a) अनुवादक की नौकरी के लिए प्रबन्धक के नाम पत्र लिखिए। L3

(अथवा)

(b) किसी पुस्तक विक्रेता के नाम पत्र लिखिए। L3

।।।।।।।।।।।।।।।।।।।।।।।।।।।।

TELUGU	TELT21A	2020-'21	B.A., B.Com., B.B.A., B.B.A.-Ana, B.Com.-CA, B.C.A., & B.Sc.,
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SEMESTER-II

Credits – 3

TELUGU-II
ఆధునిక తెలుగు సాహిత్యం

యూనిట్ల సంఖ్య: 5

కోర్స్ అవుట్ కమ్స్:

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ఆంగ్ల భాష ప్రభావం కారణంగా తెలుగులో వచ్చిన ఆధునిక సాహిత్యాన్ని, దాని విశిష్టతలను గుర్తిస్తారు.
2. సమకాలీన ఆధునిక సాహిత్య ప్రక్రియలైన “వచన కవిత్వం, కథ, నవల, నాటకం” విమర్శలపై అవగాహన పొందుతారు.
3. భావకవిత, అభ్యుదయ కవిత్వాల లక్ష్యాలను గూర్చిన జ్ఞానాన్ని పొందుతారు. ఇంకా అస్తిత్వవాదం, ఉద్యమాల పుట్టుకను, ఆవశ్యకతను గుర్తిస్తారు.
4. కథా సాహిత్యం ద్వారా సామాజిక చైతన్యాన్ని పొందుతారు. సిద్ధాంతాల ద్వారా కాకుండా, వాస్తవ పరిస్థితులను తెలుసుకోవడం ద్వారా సిద్ధాంతాన్ని సమీక్షించుకోగలరు.
5. ఆధునిక తెలుగు కల్పనా సాహిత్యం ద్వారా సామాజిక, సాంస్కృతిక, రాజకీయ చైతన్యాన్ని పొందుతారు.

లెర్నింగ్ అబ్జెక్టివ్స్:

1. ఆధునిక భాషా సాహిత్యము నందలి ప్రక్రియల పట్ల ప్రీతి, మమకారం, ఆసక్తి కల్గుతుంది.
2. ఆధునిక కవిత్వము పట్ల అవగాహన పర్థతులు, ప్రసిద్ధులైన కవుల, రచయితల రచనా శైలి తెలుస్తాయి.
3. ఆధునిక సాహిత్య ప్రక్రియలైన కథ, నవల, నాటకం, విమర్శ మొదలగు సాహిత్య ప్రక్రియలలో రచనా మెలకువలు తెలుసుకోవటం జరుగుతుంది.
4. ఆధునిక సాహిత్యంలోని వివిధ కొత్త పదబంధాలు, శబ్ద ప్రయోగవైచిత్రి, భాషా పరిజ్ఞానాన్ని తెలుసుకుంటారు.
5. కాలానుగుణంగా సాహిత్యం తన స్వరూపాన్ని ఏవిధముగా మార్చుకుంటుందో విద్యార్థులు క్షుణ్ణంగా పరిశీలించే అవకాశం కల్గుతుంది.

TELUGU

TELT21A

2020-'21

B.A., B.Com., B.B.A., B.B.A.-Ana,
B.Com.-CA, B.C.A., & B.Sc.,

TELUGU-II

పాఠ్యప్రణాళిక

యూనిట్-I

1. ఆధునిక కవిత్వం - పరిచయం
2. కన్యక - గురజాడ వేంకట అప్పారావు
3. కొండవీడు - దువ్వూరి రామిరెడ్డి (కవి కోకిల గ్రంథావళి - ఖండ కావ్యాలు - సక్షత్రాల సంపుటి నుండి)
4. మాతృ సంగీతం - అనిసెట్టి సుబ్బారావు (అగ్ని వీణ కవితాసంపుటి నుండి)

యూనిట్-II

5. తెలుగు కథానిక - పరిచయం
6. భయం / కథ / - కాళీ పట్నం రామారావు
7. స్వేదం ఖరీదు ? / కథ / - రెంటాల నాగేశ్వరరావు

యూనిట్-III

8. తెలుగు 'నవల' - పరిచయం
9. రథచక్రాలు / నవల / - మహీధర రామ్మోహనరావు (సంక్షిప్త ఇతివృత్తం మాత్రమే)
10. రథ చక్రాలు / సమీక్షా వ్యాసం / - డా. యల్లప్రగడ మల్లికార్జునరావు

యూనిట్-IV

11. తెలుగు నాటకం - పరిచయం
12. యక్షగానము / నాటకము / నాటిక / - ఎం.వి.ఎస్. హరనాథరావు
13. అపురూప కళారూపల విధ్వంస దృశ్యం 'యక్షగానము' / సమీక్షావ్యాసం - డా.కందిమళ్ళ సాంబశివరావు

యూనిట్-V

14. తెలుగు సాహిత్య విమర్శ - పరిచయం
15. విమర్శ - స్వరూప స్వభావాలు, ఉత్తమ విమర్శకుడు - లక్షణాలు.

ఆకార గ్రంథాలు / వ్యాసాలు:

1. ఆధునిక కవిత్వం - పరిచయం - ప్రొ.ఎస్వీ. సత్యనారాయణ
2. తెలుగు కథానిక - పరిచయం - ప్రొ. రాచపాళెం చంద్రశేఖర రెడ్డి
3. తెలుగు నవల - పరిచయం - వల్లంపాటి వెంకట సుబ్బయ్య
4. సాంఘిక నవల - కథన శిల్పం - ప్రొ. సి. మృణాళిని
5. తెలుగు నాటకం - పరిచయం - ప్రొ.ఎస్.గంగప్ప
6. తెలుగు సాహిత్య విమర్శ - పరిచయం - ప్రొ. జి.వి. సుబ్రహ్మణ్యం
7. సూరేశ్వర తెలుగు నాటక రంగం - ప్రొ. మొదలి నాగభూషణ శర్మ
8. నాటక శిల్పం - ప్రొ. మొదలి నాగభూషణ శర్మ

Contd...

TELUGU

TELT21A

2020-'21

B.A., B.Com., B.B.A., B.B.A.-Ana,
B.Com.-CA, B.C.A., & B.Sc.,

ప్రశ్నపత్ర నిర్మాణ సూచిక:

TELUGU-II

1. సంక్షిప్తరూప ప్రశ్నలు :

5 × 5 = 25మా

ప్రతి యూనిట్ నుండి తప్పనిసరిగా ఒక ప్రశ్న ఇచ్చి, మొత్తం మీద ఎనిమిది ప్రశ్నలు ఇవ్వాలి. అందులో ఐదింటికి సమాధానాలు వ్రాయమనాలి.

2. వ్యాసరూప ప్రశ్నలు :

5 × 10 = 50మా

ప్రతి యూనిట్ నుండి తప్పనిసరిగా ఒక ప్రశ్న ఇచ్చి, మొత్తం మీద ఎనిమిది ప్రశ్నలు ఇవ్వాలి. అందులో ఐదింటికి సమాధానాలు వ్రాయమనాలి.

మొత్తం = 75మా

Course Code: TEL T21A (Telugu-II)

Max. Marks: 75M

Time: 3 Hrs.

Pass Min. : 30M

SECTION - A

I. క్రింది వానిలో ఐదింటికి సంగ్రహ రూప సమాధానాలు వ్రాయండి: 5 × 5 = 25మా

1. 'కొండవీడు' - శ్రీ దువ్వూరి.
2. తెలుగు కథానికను పరిచయం చేయండి.
3. 'కన్యక' ఖండికను వివరించండి.
4. తెలుగు నాటక సాహిత్యాన్ని తెల్పండి.
5. ఉత్తమ విమర్శకుని లక్షణాలు.
6. ఆధునిక కవిత్వం - పరిచయం.
7. కాళీ పట్నం రామారావు.
8. అనిసెట్టి సుబ్బారావు.

SECTION - B

II. క్రింది వానిలో ఐదింటికి వ్యాసరూప సమాధానాలు వ్రాయండి: 5 × 10 = 50మా

9. శ్రీ దువ్వూరి 'కొండవీడు' ఖండికలో ఇచ్చిన సందేశాన్ని తెల్పండి.
10. 'భయం' కథలోని రచయిత అభిప్రాయాన్ని వివరించండి.
11. 'రథ చక్రాలు' నవల్లోని ఇతివృత్తాన్ని విశ్లేషించండి.
12. యక్షగానాన్ని సమీక్షించండి.
13. విమర్శ స్వరూప స్వభావాల్ని వివరించండి.
14. ఆధునిక కవిత్వ ఆవిర్భావ వికాసాన్ని తెల్పండి.
15. తెలుగు సాహిత్య విమర్శను వివరింపుము.
16. సాహిత్య ప్రక్రియగా 'సవల' స్థానాన్ని విమర్శించండి.



P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE

Siddhartha Nagar, Vijayawada – 520 010
Autonomous - ISO 9001 – 2015 Certified
FINANCIAL ACCOUNTING – II

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

Course Type: Core (Theory)
COHT31

Course Code:

Year of Introduction: 2021-22

Year of Revision:

Percentage of Revision:

Semester: III

Credits : 4

Hours Taught: 75 hrs. Per Semester

Max. Time : 3 Hours

Course Prerequisites (if any): Intermediate level

Course Description:

Course Objectives:

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

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

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

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

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

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

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

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

Syllabus

Course Details

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

Textbook:

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

Recommended Reference book:

1. M. Radha Swamy And R.L Gupta, Advanced Accounting, Sultan Chand and Sons.
2. Advanved Accountancy, Himalaya Publications
3. SN Maheswari& SK Maheswari, Financial Accounting, Vikas Publications.
4. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.N.Maheshwari&V.L.Maheshwari, Advanced Accountancy (Vol-II), Vikas publishers.

6. Tulasian, Accountancy–III, Tata McGraw Hill Co.
Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

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

Model Question Paper
FINANCIAL ACCOUNTING – II

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

Course Code:

COHT31

Max.: 75 Marks
Marks

Min. Pass: 30

Section-A

Answer Any SIX of the following questions

6 x 2 = 12 Marks

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

Section - B

Answer any FOUR of the following questions
Marks

4 x 12 = 48

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

Receipts	Rs.	Payments	Rs.
To Cash in hand on 1-4-2019	7,000	By Payments for Medicines	30,000
To Subscriptions	50,000	By Honorarium to Doctors	10,000
To Donations	14,500	By Salaries	27,500
To Interest on Investments (At 7% for the year)	7,000	By Sundry Expenses	500
To Charity Show proceeds	10,000	By Equipment Purchased	15,000
		By Charity show expenses	1,000
		By Cash on hand	4,500
	88,500		88,500

Additional Information:

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

You are required to prepare:

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

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

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

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

- 1) Buildings be appreciated by Rs.7,000.
- 2) Provision for bad debts be made @ 5% on debtors.
- 3) Goodwill of the firm be valued at Rs.9,000 and adjustment in this respect be made without raising Goodwill Account.
- 4) Rs.5,000 be paid to B immediately and the balance due to him be treated as a loan carrying interest @ 6% per annum. Show the Balance Sheet of the firm as it would appear immediately after B's retirement.

15. The following is the Balance Sheet of P Q and R on 31st December 2020, the partners sharing profits in the ratio of 5:3:2. (CO4, L3)

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

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

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

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

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

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

Section – C

Answer the following question.

1 x 15 = 15

Marks

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

Balance Sheet as at 31st December, 2005

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

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



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SEMESTER: III

No of Credits: 4

Business Laws

Commerce	COHT33A		B.Com (Honours) A&F/TPP/BPM
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Offered to: B.Com (Honors) A&F, B.Com (Honors) TPP & B.Com BPM

Course Type: Core (Theory)

Year of Introduction: 2021-22

Year of Revision:

Percentage of Revision:

Semester: III

Credits : 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: The students opting for this course should have some basic knowledge of law relating to the economic laws. The student is expected to adopt business customs and traditions with the existing laws and the amendments.

Course Objectives:

1. The objective of this course is to acquaint the students with basic laws to be followed at the time of undertaking the business activities
2. The objective of this course is to acquaint the students with different forms of business organisations in the business field and the law relating to their incorporation and operations.
3. The objective of this course is to acquaint the students with the technical implications with reference to parties and technicalities with reference to any contracts to be followed at the time of undertaking the business activities

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

CO1 : Impacts the students in acquiring the basic knowledge regarding contracts in business and the role of parties to the contract and impact of it to “QUID- PRO-QUO” for the enforceability of the contract. (PO7 PO5)

CO2: Students will have clarity on competence of persons to the contract and their role in agreement for its enforceability. (PO 5)

CO3 : Students will have clarity on certain special type of contractual relationships. (PO 5)

CO4 : Students get knowledge in law and procedure relating to sale of goods in Indian context. (PO 6)

CO5 : Students get knowledge on protection given by existing Law and Practice relating to consumer protection. (PO5, PO7)

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

Syllabus

Course Details		
Unit	Learning Units	Lecture Hours
I	Law of contracts-Nature & Kinds of Contracts- Contracts & agreement-Essentials of contract - Offer - Acceptance -Intention to create legal relations -Communication –Considerationn.	15
II	Free consent - Coercion- Undue influence - Fraud –Misrepresentation – Mistake - Capacity of Parties -Legality of object -Agreements not declared void - Legal formalities - Contingent contracts - Performance of contracts - Discharge of Contracts - Remedies for breach of contract - Quasi contracts.	15
III	Contracts of Indemnity - Contracts of Guarantee - Bailment – Pledge - Contract of agency	15
IV	Sale of Goods Act, 1930 -Contract of sale - Differences between Sale & Agreement to sell -Essentials for a valid contract of sale - Goods - Classification of goods - Conditions : - Types of Conditions Warranties : - Types of warranties -Comparison between conditions and warranties - Doctrine of Caveat emptor -Exceptions to the Doctrine of Caveat Emptor - Rules for the transfer of ownership - Transfer of Title by non-owners - Rights of Unpaid seller.	15
V	The Consumer Protection Act 1986 Objects of the Act -Basic rights of consumer - Consumer Forums - District Forum - State Commission - National Commission - Penalties for non-compliance of order. The Essential Commodities Act 1955: Objectives and applicability of the Act .-Control of production& supply - Distribution of essential commodities - confiscation of essential commodity - Distinction between Seizure and Confiscation - Penalties.	15

Textbook:

Author: K C Garg ,Vk Sareen,Mukesh Sharma RC Chawala. Book Title : Business Law. Publishing company: Kalyani publishers.

Recommended Reference book:

Author: 1. N. D. Kapoor, Book Title : Mercantile Law, Publishing company: Sultan Chand
2. SN Maheswari, SK Maheswari Business Laws, Himalaya Publications
House Mumbai

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability / Entrepreneurship

Co-curricular Activities:

1. Power point presentations
2. Role play
3. Seminar
4. Quiz
5. Field trips

Model Question Paper**Business Laws**

Commerce	COHT33A		B.Com (Honours) A&F/TPP/BPM
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Max.: 75 Marks
Marks

Min. Pass: 30

Section-A

Answer Any SIX of the following questions

6 x 2 = 12 Marks

1. Define Contracts (CO1, L1)
2. Define Consideration- (CO1, L1)
3. What is Coercion (CO2, L2)
4. What is Quasi contracts (CO2, L2)
5. Contracts of Indemnity (CO3, L3)
6. Who is sub Agent (CO3, L4)
7. Caveat Emptor means (CO4, L3)
8. Sales Vs Barter system (CO4, L4)
9. Explain consumer protection act 1986 (CO5, L2)
10. Explain Confiscation (CO5, L2)

Section - B

Answer any FOUR of the following questions
Marks

4 x 12 = 48

11. Define Contract. What are the essentials of a valid contract?(CO1, L1)

12. Write the exceptions to the statement “no consideration no contract”.(CO1, L2)
13. What are the different modes of discharge of contract? (CO2, L4)
14. What are the rights and duties of a bailor (CO3, L2)
15. Explain sale and agreement to sell. Write the differences between sale and agreement to sell. (CO4, L4)
16. State the objectives of consumer protection council. (CO5, L1)

Section – C

Answer the following question.

1 x 15 = 15

Marks

Explain the role of consumer forum at various levels in protecting consumer rights in India.
(CO4, L4)



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Direct Tax

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

Course type: Core (Th)

Year of Revision: 2017

Semester: III

Hours taught: 75

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

Course objectives:

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

Course outcomes:

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

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

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

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

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

CO-PO MATRRIX

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

Unit	Learning Units	Lecture Hours
I	Residential status: Important definitions, Assessment year, previous year, Assessee, person - Determination of residential status of an Assessee -Relationship between residential status and incidence of tax (Problems). Income Tax Authorities	12
II	Salaries:	15

	Basis of charge of salary income - Forms of salary - Allowances - Perquisites and their valuation - Deductions from Salary. (Problems)	
III	Income from house property: Basis of charge - Computation of income taxable under the head - Deductions allowed. (Problems).	15
IV	Income under the head “profits and gains of business or profession : Basis of charge - Basic principles for arriving at Business income - Specific deductions and allowances - Allowable depreciation - Computation of Income under “Profits and gains from business” (Problems) .Computation of Income from profession “(Problems).	15
V	Deductions from gross total income under section 80: 80C: Deduction for savings - 80D: Health insurance - 80E: Interest on Education loan 80G: Donations - 80U: Medically handicapped or mentally retarded assessee	18

Text Books:

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

Reference Books:

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

Suggested Co-Curricular Activities:

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

MODEL PAPER

Commerce	COHT36	2020-21	B.Com (Honours) A&F
SEMESTER:III			No of Credits :4
Direct Tax			
Max. Marks 75			Time 3hrs

SECTION-A

Answer any **SIX** of the following

6x2=12

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

SECTION-B

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

- 11) Smt. Lohitha submitted the following details of income for the previous year 2017-2018
- I) Salary received in INDIA from a former employer of DUBAI rs.6, 80,000
 - II) Income from business in HONGKONG but controlled from CHINA RS.1, 62,000
 - III) Income from property in INDIA, but received in U.K RS.2,79,000
 - IV) Income from property in BANGLADESH, but received in PAKISTAN RS.15, 50,000
 - V) Income from property in BANGLADESH, but received in INDIA RS.9, 30,000
 - VI) Income from business in NEPAL, but controlled from INDIA RS.62, 000

VII) Income received from company deposit in SRILANKA (1/3rd received in INDIA)

Rs.1, 60,000

VIII) Income from business in JAPAN for the year 2009-10, remitted to INDIA during 2020-

21 RS.12, 40,000

IX) Profit from business in Gujarat, controlled from USA RS.6, 20,000

Compute the total income if her residential status is:

- Resident and ordinary resident
- Resident but not ordinary resident
- Non-resident. **(CO1,L1)**

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

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

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

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

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

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

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

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

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

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

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

SECTION-C (UNIT-2)

Answer the following

1x15=15

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

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

Compute his income from salary for the assessment year 2018-19. (CO2,L3)



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Financial management

Commerce	COHT37		B.Com (Honours) A&F/TPP/BPM
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Offered to : B.Com Hons (A&F, TPP, BPM)

Course Type : Core (TH) /

Year of Introduction:

Year of Revision:

Percentage of Revision:

Semester : III

Credits : 4

Hours Taught : 75 hrs. per Semester

Max. Time : 3 Hours

Course Prerequisites (if any): students should have a basic knowledge on accounts, economics, and statistics.

Course Description:

Course Objectives:

1. The aim of the course is to expose the students to the basic tools and techniques of financial Management which can be used to help firms maximize value.
2. To enable the students to understand how corporations make important investment, financing and dividend decisions and how they establish working capital policies.

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

CO1 To impart thorough knowledge about capital budgeting tools and techniques. **(PO5, PO7)**

CO2: Understand and analyze the concepts of leverage and capital structure theories. **(Po5, Po7)**

CO3: To provide knowledge about dividend policies and various dividend models. **(Po5 PO7)**

CO4: Evaluate the importance of working capital management to meet the firm's financial objectives. **.(Po5, Po7)**

CO5: Equip with the necessary tools and techniques to be used in working capital management. **(Po5, Po7)**

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

Syllabus

Course Details

Unit	Learning Units	Lecture Hours
I	Investment Decisions Capital Budgeting Definition-Purpose of Capital Budgeting and-Capital Budgeting Process-Types of Capital Investment Decisions-Basic principles for measuring Projected Cash Flows-Capital Budgeting Techniques – Pay Back Period, Accounting Rate of Return, Net Present Value, Profitability Index, Internal Rate of Return	15
II	Financing Decisions: Leverages: Operating Leverage-Financial Leverage -Combined Leverage -EBIT – EPS Analysis -Indifferent point -Capital Structure theories: Net Income Approach,-Net Operating Income Approach,-Traditional Approach and Modigliani Miller approach.	20
III	Dividend Theories Nature of Dividend decisions -Factors affecting Dividend Decisions - Dividend policies -Forms of Dividends-Dividend theories- Walter’s theory-Gordon’s theory-MM theory.(Problems)	15
IV	Overview of Working Capital Meaning and concepts -Determinants of working capital-Issues in working capital management- Estimating working capital needs -Working capital cycle-Estimation of working capital (Problems)	15
V	Working Capital Management: Cash management- Motives of holding cash -Objectives of cash Management-Computation of Optimum cash management Receivables management: Meaning and Objectives -Credit policy - Inventory management: Objectives -costs and risks of holding inventory-tools and techniques of inventory control.	10

Textbook:

- Shashi.K.Gupta. R.K.sharma. Financial Management Theory and Practice, Kalyani publishers, Ludhiana.

Recommended Reference book:

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

- Prasanna Chandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.
- Pandey I.M.: Financial Management, Vikas Publishing House, New Delhi.

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability

Websites of Interest : WWW. INVESTOPEDIA.COM

Co-curricular Activities:

1. Role Play.
2. Seminars
3. Quiz
4. Guest lecturers

Model Question Paper

FINANCIAL MANAGEMENT

II B.COM H (A&F) TPP BPM

C Code: COHT37

Max.: 75 Mark

Section A

Answer any six of the following

6×2=12M

1. Explain the term capital budgeting. **CO1 L2**
2. What is meant by leverage? **CO2, L1**
3. What is dividend? **CO3, L1**
4. Define working capital. **CO4, L1**
5. Explain the motives of holding cash. **CO5, L2**
6. Importance of capital budgeting. **CO1, L2**
7. What is meant by operating leverage? **CO2, L1**
8. What is Scrip dividend. **CO3, L2**
9. What is meant by inventory management? **CO5, L1**
10. Define Components of working capital. **CO4, L2**

Section-B

Answer any four of the following

4×12=48M

11. Explain the techniques of capital budgeting. **CO1, L2**
12. Compare Net Income and Net Operating Income Approach in the capital

Structure. **CO2, L2**

13. Sales 960000, variable cost 560000, fixed cost 240000, interest 60000, tax rate 50%.

calculate Operating leverage, financial leverage, and Combined leverage. **CO2, L3**

14. The cost of capital and the rate of return an investment of MRM Limited are 10% and 15% respectively. The company has 1 million equity share of rupees 10 each outstanding and earnings per share is Rs. 5. The value of the firm in the following situations. Use Walters model comment on the results.

a. 100% retention b. 50% retention c. No retention. **CO3 L3**

15. ABC Limited supplies the following information. Estimate its working capital requirement at a level of activity of 20000 units p.a.

Elements of cost	per unit Rs.
Raw materials	50
Labour	30
Overhead	<u>20</u>
Total cost	<u>100</u>
Profit	25
Price	125

Additional information

Raw materials in stock on an average for 2 months

Material in progress on an average one month

Finished goods are stocked for three months

Credit to customers 3 months whereas suppliers allowed 2 months credit

Wages and overheads are delayed by half month

Cash hand is estimated at 100000. **CO4 L3**

16. Prepare cash budget from the following data for three months ending 30th June 2016

Month	Sales	Purchases	Wages	Overheads
Feb	140000	96000	30000	17000
Mar	150000	90000	30000	19000
Apr	160000	92000	36000	20000
May	170000	100000	32000	22000
June	180000	104000	60000	23000

Other information

a. 10% cash sales 50% of credit sales are collected in next month and the balance in the following month

b. Suppliers - 2-month credit period from the date of purchase

c. Wages outstanding 1/4 month

d. Overheads outstanding 1/4 month

e. Cash and bank balance as on 1/4 /2016 is expected to be Rs 60000.

f. Machinery will be installed in February 16 at a cost of Rs 960000.

g. The monthly instalment Rs 20000 is payable from April onwards. **CO5, L3**

Section C (From Unit-I)

Answer the following

15M

17. From the following information calculate the Net Present Value of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%.

Particulars	Project X	Project Y
Initial investment	Rs 20000	Rs 30000
Estimate life	5 years	5 years
Scrap value	Rs. 1000	Rs. 2000

The profit before depreciation and after-tax cash flow are as follows.

Years	1	2	3	4	5
Project X	5000	10000	10000	3000	2000
Project Y	20000	10000	5000	3000	2000

CO1, L3



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AUDITING

Commerce	COHT38		B.Com (Honours) A&F/TPP/BPM
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Course Type: Core (TH)

Year of Introduction:

Year of Revision:

Percentage of Revision:

Semester: III

Credits: 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: Overall accounting knowledge in previous semesters.

Course Objectives:

1. To introduce the concept of auditing and to enable students to understand its various aspects.
2. To enable students to understand the importance of audit planning and documentation and procedures involved in audit
3. To enable students to assess the audit techniques and the concepts of internal control and internal checks.

CO1 Students will develop the knowledge & importance of auditing and accounting of any Organisation (PO 5)

CO2 – Students will have the ability of understanding the applicability of auditing types for different organizations (PO6)

CO3 – Students will have knowledge in planning the effectiveness of auditing of any Organisation (PO6 PO7)

CO4 - Students will have proper understanding of the requirements of documentary evidence for the completion of audit (PO6)

CO5- Students will have the knowledge of the competency of person, his rights and duties regarding auditing and audit report. (PO 6,7)

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

UNIT: I	Auditing meaning.-Distinction between auditing and accounting. Auditing objects. - Advantages of audit. -Audit programme.-. Preliminaries at the commencement of a new audit. -General audit and statutory audit. - Methods of audit. -Continuous and periodical audit, Interim audit.	15Hrs
UNIT: II	Internal check meaning. - Internal Audit. - Vouching meaning, Advantages and disadvantages.- Vouching of trading transitions.- Vouching of cash transitions. .	15Hrs
UNIT: III	Qualifications, disqualifications of auditor.-Appointment of auditor. Removal and remuneration. - Duties, rights of auditor. Liabilities of auditors. -. Audit of companies	15Hrs
UNIT: IV	Meaning of Verification and valuation. -Distinction between Verification and valuation and vouching. - Verification and valuation of assets and liabilities of a company. (Freehold property, leasehold property, Plant & machinery, goodwill, patent rights, stock and book debts).	15Hrs
UNIT: V	Divisible profits meaning. - Important legal decisions in relation thereto. - Reserves and its types.-Reserve funds auditor's duties. - Audit report and its types.	15Hrs

Text Book:

P. Kumar, B. Singh and Sachadev Kalyani Publications, .

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
4. Pradeesh Kumar, Baldev Sachdeva&Jagwant Singh, "Auditing Theory and Practice,

Co-Curricular Activities:

1. Seminars
2. Quiz
3. Group Discussion
4. Examinations (Scheduled and surprise tests).
5. Power Point Presentations.

MODEL QUESTION PAPER

Commerce	III B.Com (Hon) TPP/ BPM	Semester-III	COHT38	
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Auditing

Time: 3Hrs

Max.Marks:75

Section A

Answer any six of the following Questions

2X6=12 marks

1. What is periodic audit? CO1,L1
2. What is Interim audit? CO1,L1
3. What is Primary voucher? CO2,L1
4. What is internal audit? CO2,L1
5. What is Casual vacancy. CO3,L1
6. Briefly explain Auditor's lien. CO3,L1
7. Explain the Patent rights. CO4,L1
8. How to Creation of charge against asset. CO4,L1
9. What is Qualified report.CO5,L1
10. What is Capital profit CO5,L1

Section B

Answer any Four of the following Questions

12X4=48 marks

11. What is Auditing and Accounting? What are the differences between them? CO1,L3
12. "Auditor is a watch dog, but not a blood hound". Discuss. CO2,L2
13. Explain Vouching and give the objectives of vouching. CO3,L1
14. Explain the liabilities of a company auditor. CO3, L1

15. What is verification and valuation? What are the differences between verification and valuation? CO4,L3
16. What do you understand by “divisible profits”? State what conditions should be borne in Mind before declaring dividend? CO5,L2

Section C

Answer the following Question

15X1=15 marks

17. Explain final audit and continues audit? What are the differences between them? CO1,L3



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Marketing Management

Commerce	COHT39		B.Com (Honours) A&F/TPP
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Course Type: Core (TH)

Year of Introduction:

Year of Revision:

Percentage of Revision:

Semester: III

Credits: 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: The students opting for this Course should have some basic knowledge of the elements of marketing and marketing environment.

Course Objectives:

1. The objective of this course is to understand the concepts of Marketing Management.
2. To understand the marketing environment.
3. To understand the tools used by marketing managers in decision making.

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

CO1: Understand the concepts of marketing and understand the factors influence market environment. **(PO5, PO6)**

CO2: Understand the concept of product and identify the need of product mix and product line decisions based on product life cycle. **(PO5, PO7)**

CO3: Develop an idea about pricing strategies and pricing decisions. **(PO5, PO6, po7)**

CO4: Ability to create integrated promotional channel strategies helps in marketing products. **(PO5, PO6,PO7)**

CO5: Contributes to the development of strategies for the efficient and effective distribution of products. **(PO6, PO7)**

Syllabus

Course Details

Unit	Learning Units	Lecture Hours
I	<p>Introduction to Marketing Definitions of Market, Marketing and Marketer - Selling concept, marketing concept and Social marketing concept - Need for marketing in Business Sector, Non-profit sector and Government sector - Macro & Micro elements of marketing environment (An Overview) - Definition of Market segmentation - Bases for market segmentation for consumer and industrial market - Identifying effective market segments - Elements of Marketing Mix (An Overview).</p>	15

II	Product Decisions Definitions of Product and Product lines - Product hierarchy - Product classification - Product line decisions - Product attribute decisions - Branding and Brand decisions - Packing and labeling decisions - Stages in Product life cycle - Marketing strategies for different stages of the product life cycle.	15
III	Pricing Decisions Objectives of Price setting - Factors influencing price setting - Pricing methods and strategies - Price adapting policies (An overview).	15
IV	Promotion Decisions Objectives of Promotion - Elements of Promotion mix - Definition of Advertising - Types of Advertising Media (An Overview) - Definition of Sales Promotion - Tools of Sales promotion - Definition of Personal selling - Personal selling process - Publicity vs. Public relations (An Overview).	15
V	Distribution Decisions Definition of Marketing channels - Types of Marketing channels - Factors affecting Marketing channel decisions - Importance of marketing channels.	15

Textbook:

Professor. Rudra Saibaba, Marketing, Delhi, Kalyani Publishers, 2020.

Recommended Reference book:

1. J.P.Gupta and JoytiRana, Principles of Marketing Management, New Delhi, Chand & Co.

Course Delivery method: Face to Face.

Course has focus on: Foundation/Employability /Entrepreneurship

Websites of Interest:

1. Marketing edge website
2. Mashable.com

Co-Curricular Activities:

1. Seminars
2. Quiz
3. Group Discussion
4. Guest lecture by marketing professionals.
5. Examinations (Scheduled and surprise tests).
6. Power Point Presentations.

MODEL PAPER
MARKETING MANAGEMENT

Commerce	COHT39		B.Com (Honours) A&F/TPP
Max. Marks 75		Semesters: III	Time 3hrs

SECTION-A

Answer any SIX of the following:

6 X 2=12

1. Define Marketing. (CO1) L1
2. Define Marketing Mix.(CO1) L1
3. What is meant by Product hierarchy? (CO2) L1
4. What is Packaging. (CO2) L1
5. Define pricing. (CO3) L1
6. What is meant by Mark up pricing method. (CO3) L2
7. Define Direct Marketing. (CO5) L1
8. What is Publicity. (CO4) L1
9. Importance of marketing channels. (CO5) L2
10. Meaning of Distribution channel. (CO5) L1

SECTION-B

Answer any FOUR of the following:

4 X 12 = 48

11. Explain briefly about the classification of markets. (CO1) L2
12. Explain about product line decisions. (CO2) L1
13. Discuss about the importance of pricing. (CO3) L1
14. What is promotion? State its features and objectives. (CO4) L1
15. Explain the functions of channels of distribution. (CO5) L1
16. What is product mix? Explain the dimensions of the product mix with example. (CO2) L1

SECTION-C

Answer the following:

1 X 15 =

15

17. Define Personal selling. Explain the process of personal selling. (CO4) L2

P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE
DEPARTMENT OF ENGLISH
Course Structure and Syllabi under CBCS

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

P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE
DEPARTMENT OF ENGLISH
BUSINESS ENGLISH-III

No. of Hours per Week: 4
 No. of Credits: 3

Max. Marks: 100
 External: 75M
 Internal: 25M

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

COURSE OUTCOMES:

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

- CO 1.** Write an inter-office memorandum, press release and fax for performing day-to-day professional tasks and relate the situations in which these forms of communication are generally used. **PO 2**
- CO 2.** Understand the role of meetings in business transactions and figure out how to call a meeting, how to conduct and participate in a meeting, how to record the minutes and if necessary, how to write a note of dissent. **PO3**
- CO 3.** Inscribe a job-application letter, prepare a striking resume and also chart how letters of appointment and resignation are written. **PO4**
- CO 4.** Prepare for a face-to-face job interview, carry out oneself when being interviewed and also quiz the candidates, if required. **PO7**
- CO 5.** Participate in group discussions as an instrument for training in spoken English and imbibe the skills required for an effective participation. **PO3**

CO-PO MATRIX- ENG T02							
CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		M					
CO2						H	
CO3	H						
CO4							H
CO5	H						



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College with Potential for Excellence
(Awarded by UGC)

Course Code: ENG T02

Title: Business English-III

SEMESTER III

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

Max Marks: 75

Time: 3 hours

No. of Credits: 3

SYLLABUS

UNIT – I MEMORANDUM page-340-347

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

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

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

UNIT – III APPLICATION FOR JOBS page- 361-379

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

- Exercises

UNIT – IV EMPLOYMENT INTERVIEW page-381-391

- Communication Core
- Types of Interview
- Preparing for the Interview
- Attending the Interview
- Interview Process
- Employers' Expectations
- Telephone Interview
- Negotiating a Job Offer 15 hrs
- Thank –You Letter
- Conducting an Interview
- Negative Aspects
- Sample Interviews for a Job
- Review Questions
- Exercises

UNIT – V GROUP DISCUSSION page-392 - 495

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

Business Correspondence and Report Writing

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



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SEMESTER-III (2021-22)

COURSE CODE: ENG T02

No. of Hours per Week: 4

Title: BUSINESS ENGLISH-III

Max. Marks: 100

External: 75M

Internal Marks: 25M

QUESTION PAPER PATTERN

SECTION A

I. 8 short questions would be given of which the candidate has to attempt 6. Each question carries 5 marks. (From Review Questions) **6X5=30 marks**

SECTION B

II. 5 essay questions would be given of which the candidate has to attempt 3. Each question carries 10 marks. (From Exercises) **3X10=30marks**

SECTION C

III. Expansion of abbreviations. (Pgs 493,494 and 495) **5X1= 5marks**

IV. Fill in the blanks (from the 5 prescribed Units) **5X1=5marks**

V. Rewrite the following as instructed (from Numerals Pgs 495, 496 and 497)

5X1=5marks



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SEMESTER-III

COURSE CODE: ENG T02

No. of Hours per Week: 4

Title: Business English-III

Max. Marks: 100

External: 75M

Internal Marks: 25M

SECTION A

I. Answer any SIX of the following questions.

6X5=30 marks.

1. Distinguish clearly between a press release and a memo. (L2) CO1
2. What precautions should be taken while taking notes for writing the minutes of a meeting? (L4) CO1
3. What is a resume? What is its main function? (L1) CO3
4. What points would you bear in mind while writing the covering letter? (L3) CO3
5. What traits/ qualities does an employer look for in a candidate while interviewing him? (L4) CO4
6. What are the various purposes for which group discussion is held? (L4) CO5
7. Why is it necessary to circulate the agenda well in time to all those who have a right to attend a meeting? (L2) CO1
8. What is the difference between the tone and style of a letter and a memo? (L2) CO1

SECTION B

II. Answer any THREE of the following questions.

3X10=30 marks.

1. As the Managing Director of a company, write a memo to the Sectional Heads, announcing the appointment of a person from outside to the post of Personnel Manager. Bear in mind the fact that some of the sectional heads having long experience in your company were aspirants for this post. (L4) CO1
2. At a meeting of the Staff Council of Acharaya Polytechnic, Bhopal, the following business was transacted: minutes of the last meeting, introduction of the tutorial system, special classes for weak students, better facilities for sports, organization of community lunch and entertainment, any other matter. Assuming that you are the Secretary of the Council, write the minutes of the meeting. Invent the necessary details. (L3)
3. Write an application in response to the following advertisement:
A large company having foreign collaboration requires salesmen. Candidates should be graduates with about two years selling experience. Age should not exceed 28 years. Attractive salary commensurate with ability offered. Other benefits include provident fund, gratuity, bonus and allowances. Bright prospects of promotion for the right men. Apply within two weeks to P.O. Box No. 3214, New Delhi-110001. (L3) CO3

4. Assume that you are going to conduct a campus interview at a reputed management institute for recruiting MBA Final Year student as management trainees in your company. Prepare a list of questions that you would ask them to assess their communication skills and to ascertain their personality traits. **(L4) CO4**
5. Internet is more of a bane than a boon – discuss. **(L2) CO5**

SECTION – C

III. Expand the following abbreviations

5X1=5 marks

(L2)

1. Messrs
2. oz.
3. ad.
4. Vol(s).
5. Ft.

IV. Fill in the blanks.

5X1=5 marks

(L3)

1. A ----- is a short piece of writing generally used by the officers of an organization for communicating among themselves.
2. A ----- is written to make noteworthy information available to the public.
3. The practice of interviewing the employees before taking a final decision is called as a ----- interview.
4. Unlike a meeting, the ----- is not structured.
5. The purpose of ----- is to elicit the views of all participants and through intense interaction evolve a consensus.

V. Rewrite the following as instructed

5X1=5 marks.

(L4)

1. Write the Roman numerals for 40, 59, 90,200 and 900.
2. Include decimal points in a no integer figure 00257, 00003, and 00047.
3. Express fractions in words for the following $\frac{1}{3}$, $\frac{2}{3}$, $\frac{1}{1000}$.
4. Use commas to offset units 3312, 6700, 6932406, 47432311
5. Write any two compound numerals.

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Accounting for Corporate Issues

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

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

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

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

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

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

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

Unit - I: Accounting Standards:
Hours

15

Introduction to accounting standards-AS 1: Disclosure of accounting policies-AS 2: Valuation of inventories-AS 3: Cash flow statement -AS 6: Depreciation accounting-AS 9: Revenue recognition-AS 10 Accounting for Fixed Assets-AS 12: Government grants -AS 13: Accounting for Investments-AS 14 Accounting for Amalgamation-AS 16: Borrowing

costs-AS 20: Earning per Share-AS 22: Accounting for taxes on income-AS 26: Intangible assets-AS 29: Provisions, Contingent Liabilities and Contingent Assets(**Theory only**)

Unit - II: Issue of Equity Shares 20 Hours

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

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

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

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

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

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

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

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

Text Book:

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

Reference:

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

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

Model Paper

Max Marks:

75M

Accounting for corporate Issues

Section - A

Answer any SIX of the following

6x2 = 12M

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

Section - B

Answer any Four of the following

4X12 = 48M

11. Explain about AS - 2 and A.S – 10 **CO1, L1**
12. A company issued 100000 equity shares of R.s 100 each at a premium 2 R.s per share payable 2 on application, 5 on allotment and balance on final call.
A company received 1,20,000 applications, 10,000 applications were rejected and remaining were adjusted at allotment. Pass the journal entries and prepare balance sheet **CO2, L3**

13. A company was incorporated on 1st April to acquire a running business of partnership firm from 1st January. Accounting year ends on 31st December. Find out sales ratio of incorporation and post incorporation periods from the following information **CO5, L3**

A) Sales for the whole year R.s 7,20,000

B) Sales for Jan, June and July twice the average.

C) Sales for August 1.5 times of the average.

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

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

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

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

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

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

Other Information

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

SECTION – C(Unit 1)

1x15 = 15 Marks

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

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

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

Model Paper
75M

Max Marks:

Accounting for corporate Issues

Section - A

Answer any SIX of the following

6x2 = 12M

14. Distinguish between Share and Debenture **CO2, L2**
15. Differentiate the forfeited and Surrender of shares **CO2, L2**
16. Define intangible assets **CO5, L1**
17. State the nature of profit prior to incorporation **CO5, L2**
18. Explain kinds of preference shares **CO3, L2**
19. Describe Capital reserve **CO2, L1**
20. Why do company create a debenture redemption fund **CO4, L1**
21. What is meant by bonus shares **CO3, L1**
22. State about Redeemable Preference shares. **CO3, L1**
23. What do you mean of Right shares **CO2, L2**

Section - B

Answer any Four of the following

4X12 = 48M

24. Explain about AS - 2 and A.S – 10 **CO1, L1**

25. A company issued 100000 equity shares of R.s 100 each at a premium 2 R.s per share payable 2 on application, 5 on allotment and balance on final call.

A company received 1,20,000 applications, 10,000 applications were rejected and remaining were adjusted at allotment. Pass the journal entries and prepare balance sheet **CO2, L3**

26. A company was incorporated on 1st April to acquire a running business of partnership firm from 1st January. Accounting year ends on 31st December. Find out sales ratio of incorporation and post incorporation periods from the following information **CO5, L3**

E) Sales for the whole year R.s 7,20,000

F) Sales for Jan, June and July twice the average.

G) Sales for August 1.5 times of the average.

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

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

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

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

Debit items; Land 34000, furniture 6000, plant 15000 stock on 1-4-2018 75000, salary 25000, debtors 10000, 5% investments 20000, bank 5000 Advance income tax 2000, Debenture interest 2000, Directors fees 7000, Rent and rates 24000 Goodwill 35000

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

Other Information

6. Depreciate land and plant by 10%

7. Provision for debt at 6%

8. Transfer R.s 3,000 to general reserve

9. Equity dividend at 10% on paid up capital

10. Provision for income tax for R.s 4,000

SECTION – C (Unit 1)

1x15 = 15 Marks

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

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

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

Corporate Laws

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

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

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

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

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

CO5- Students get knowledge in new dimensions in business Organisation to overcome constrains with reference to liability, capital and management of business. (PO 3, 6)

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

Unit – I: Companies Act 2013

20 Hours

Characteristics of Company - Types of Companies -Company Law Board-Memorandum of association -Articles of association contents Prospectus- Statement in lieu of prospectus - Deemed prospectus - Directors Kinds, Qualifications& Disqualifications-Appointment, Removal & Remuneration of directors and Rights duties-Personal liability of directors and

other managerial personnel -Borrowing powers: -Doctrine of Ultra vires-Doctrine of Indoor Management.-Meetings held in companies --Winding up of company: Kinds of winding up.

Unit – II: An overview of Intellectual property rights

11 Hours

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

UNIT – III: Negotiable Instruments Act1881

20 Hours

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

UNIT –IV: Partnership act1932

12 Hours

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

UNIT –V:

Limited Liability Partnership act2008:

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

Text Books :

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

Reference:

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

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

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

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

Model Paper

Max Marks:

75M

Section -A

Answer any six of the following:

6 X 2M = 12M

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

Section – B

Answer any four of the following:

4 X 12M =

48M

11. Define Company? Explain in detail about various types of Companies. (CO1) (L1)
12. Explain briefly about the contents of Copy Rights Act 1957. (CO2) (L2)
13. What is meant by Negotiable Instruments? Explain briefly about its characteristics. (CO3) (L1)

14. What is meant by crossing of Cheques? Explain briefly about various types of crossing. **(CO3) (L1)**
15. What is meant by Partnership Deed? Explain in detail about its contents. **(CO4) (L1)**
16. What is meant by Partnership firm and Limited Liability Partnership? Explain in detail about the differences between them. **(CO5) (L1)**

Section – C

Answer the following:

1 X 15M = 15M

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

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

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

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

**Model Paper
75M**

Max Marks:

Section -A

Answer any six of the following:

6 X 2M = 12M

18. Deemed Prospectus. (CO1) (L1)
19. One Person Company. (CO1) (L2)
20. What is meant by Trade Marks? (CO2) (L1)
21. What is meant by Patents? (CO2) (L1)
22. What is meant by noting and protesting? (CO3) (L1)
23. Who is a holder in due course? (CO3) (L1)
24. Partnership at will. (CO4) (L2)
25. Partner by estoppel. (CO4) (L2)
26. What is meant by DIN and DPIN? (CO5) (L1)
27. Who is a Designated Partner? (CO5) (L1)

Section – B

**Answer any four of the following:
48M**

4 X 12M =

28. Define Company? Explain in detail about various types of Companies. (CO1) (L1)
29. Explain briefly about the contents of Copy Rights Act 1957. (CO2) (L2)
30. What is meant by Negotiable Instruments? Explain briefly about its characteristics. (CO3) (L1)
31. What is meant by crossing of Cheques? Explain briefly about various types of crossing. (CO3) (L1)
32. What is meant by Partnership Deed? Explain in detail about its contents. (CO4) (L1)
33. What is meant by Partnership firm and Limited Liability Partnership? Explain in detail about the differences between them. (CO5) (L1)

Section – C

Answer the following:

1 X 15M = 15M

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

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

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

Indirect Tax Laws

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

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

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

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

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

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

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

UNIT-1: Introduction and Administration

15Hours

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

UNIT-2: Levy and Exemption of Tax:

15Hours

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

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

Sec9 (3) reverse charge mechanism

UNIT-3: Registration and Filing and Administration

13 Hours

Persons liable for registration- Persons not liable for registration- Procedure for registration- Filing process - Appointment of officers and their powers

Unit –IV: Customs Act-I

12 Hours

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

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

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

Special Additional duty of customs , Additional or countervailing duty.

Unit –V: Customs Act-II

15

Hours

Prohibition of Export and Import of goods - provisions regarding notified and specified goods

Import Procedures -Export Procedures-Clearance of goods for exportation - Clearance of goods for home consumption - Clearance of goods for ware housing - Ex bond clearance.

Ref. Books:

1. A bird view of GST By R K Jha and P K Singh ,Asia Law House, Hyderabad.

2. GST , K.P.C Rao, ALT Publications, Hyderabad .

3. Indirect Taxes By : V.S.Datey

Taxmann Publication (P) Ltd., New Delhi.

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

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

Model Paper
75M

Max Marks:

Indirect Tax Laws

Section -A

Answer any six of the following:

6 X 2M = 12M

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

SECTION-B

Answer any FOUR OF THE FOLLOWING

4X12=48

11. What do you mean by GST? Explain features of GST. (CO1) (L1)
12. Write about Composition levy tax under GST. (CO2) (L1)

13. Explain persons liable for Registration under GST. (CO3) (L2)
14. Write about features of Customs Act. (CO4) (L2)
15. Explain about prohibition of export & import of goods. (CO5) (L2)
16. Explain about Import procedure under Customs act. (CO5) (L2)

SECTION – C

Answer the following

1x15=15

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

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

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

Cost Accounting

Semester:	IV	Credits :	4
Offered to	B. Com (HON)A&F,TPP,BPM	Course Code	COHT47
Course Type	Core (Theory)	Year of Introduction	2021-22
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO1:Impart knowledge on the fundamental concept of cost accounting. (po1)

CO2: Comprehend the knowledge in effective control of raw materials and work in progress. (po2)

CO3: Build an idea about incentive plans based on production and cost savings. (po4)

CO4: Familiarize the students about the production progress with the help of departmental manager. (po4)

CO5: Enlighten the students about the cost of contract and know the financial position. (po3, po5)

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

Unit - I :Nature and Scope of Cost accounting

10

Hours

Introduction - Limitations of financial accounting -Meaning of cost accounting - Scope , objectives , advantages of cost accounting - Limitations of cost accounting - Financial accounting Vs cost accounting - Installation of costing system -Practical difficulties in installation -Steps to overcome the difficulties

Unit - II : Unit output costing:

15 Hours

Meaning of unit costing - Characteristic features of industries using unit costing - Preparation of cost sheet - Tenders or quotations-Production a/c. .

Unit - III : Material cost :

13 Hours

Meaning of material cost - Need for material control - Essentials of material control

Purchasing department - Functions - Purchase procedure - Stores Department - Store - keeper functions -EOQ - Calculation of stock levels(Problems) -Bin Cards- Stores ledger - Pricing of issues of Material from stores (Problems in LIFO, FIFO, Weighted , simple average and base stock methods) - Inventory control - Perpetual and ABC analysis.

Unit - IV :Labour cost :

13 Hours

Introduction - Labour cost and control over labour cost -Personnel department functions - Time and motion study department - Time keeping and Time booking -Labour remuneration methods (Problems in Time rate and piece rate system) -Idle time and overtime treatment

Labour turnover - Meaning, causes, cost and consequences(Theory).

Unit - V : Overheads:

14 Hours

Definition of overheads - Classification of overhead -Steps in overhead accounting Allocation, apportionment and absorption of overheads to cost centres (Problems)

Text Books:

- | | |
|----------------------|---------------------------|
| 1. Cost Accountancy | By :S.P.Jain&K.L.Narang. |
| 2. Cost Accounting | By : Nigam & Sharma. |
| Reference: | |
| 1. Practical Costing | By :Khanna, Pandey& Other |

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

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

Commerce	II B.Com Hons (A&F, TPP,BPM)	Semester – IV	2021-22	C. Code: COHT47
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Duration: 3 Hrs.

**Model Paper
75M**

Max Marks:

**Cost Accounting
Section-A**

Answer any SIX ofthe following questions.

6X2=12

1. Scope of Cost accounting CO1,L1
2. Advantages of Cost accounting CO1, L1
3. Store keeper CO3, L1
4. Need of material control CO3, L1
5. Idle time CO4, L1
6. Functions of personl department CO3, L1
7. Allocation of Overheads CO5, L1
8. Fixed overheads CO5, L1
9. Prime cost C02, L1
10. Quotation CO2,, L1

Section-B

Answer any FOUR of the following questions.

4X 12 =48

11. What are the difficulties in installation of cost system and how overcome it? CO1, L3

12. Show the stores ledger entries under simple average method for the following particulars

Apr 1 Opening Balance	300Units	2.00
2 Purchase	<u>200Units</u>	<u>2.20</u>
4 Issued	150Units	
6 Purchase	<u>200Units</u>	<u>2.30</u>
11 Issued	150Units	
19 Issued	200Units	
22 Purchase	<u>200Units</u>	<u>2.40</u>
27 ssued	150Units	

There is a shortage of 10 units on the Apr 22nd purchases, it was identified and recorded on 25th Apr. CO3, L4

13. Two Components A and B are Used as follows :

Maximum Usage 75 units per week each

Minimum Usage 25units per week each.

Re-order Quantity : A - 300 Units and B -500 Units

Re-order Period : A - 4 to 6 weeks and B - 2 to 4 weeks

Calculate for each Component :

a) Re-order level; b) Minimum Stock Level; c) Maximum Stock Level;

d) Average Stock Level. CO3, L4

14. On the basis of the following information, calculate the earnings of A and B under straight Piece - rate System and Taylor's differential Piece - rate System:

Standard Production -8 units per hour

Normal time rate - Rs. 0-40 per hour

Differentials to be applied:

80% of Piece - rate below standard

120% of Piece-rate at or above standard

In a 9 - hour's day, A Produces 54 units and B produces 75 units. CO4,L4

15. Kumar's Ltd. Has three production departments and two service departments following figures are extracted from the records of the company

Rent and Rates	5,000/-	Indirect Wages	1,500/-
Depreciation	10,000/-	General Lighting	600/-
Power	1,500/-	Sundries	10,000/-

Following further details are available

Particulars	Total	A	B	C	D	E
Floor area	10,000	2,000	2,500	3,000	2,000	500
Light Points	60	10	15	20	10	5
Direct Wages	10,000	3,000	2,000	3,000	1,500	500
H.P of Machinery	150	60	30	50	10	---
Machinery	2,50,000	60,000	80,000	1,00,000	5,000	5,000

The service departments over heads allocated on the basis of following table under repeated method

Service Dep.	A	B	C	D	E
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D	40%	30%	20%	---	10%
E	30%	30%	20%	20%	----

CO5,L4

16. What are the features of unit costing? Explain the difference between production account and cost sheet. CO2, L2

Section-C (Compulsory)

Answer the following Question.

1 X 15 =15

17. Following are the particulars related cost details in a factory

On1-1-2015 Finished goods	72,800	On31-12-2015 Finished goods	78,000
On1-1-2015 Raw material	33,280	On31-12-2015 Raw material	35,360
Purchases of Raw material	7,59,200	Works Over heads	1,29,220
Productive wages	5,16,880	Office and Gen. Exp.	70,161
Sale of finished goods	15,39,200		

The company is about to send a tender for a large plant. The costing department estimated that the material required would cost Rs.52,000/- and wages to workmen for making the plant would cost 31,200/-. The tender is to be made at a net profit of 20% on selling price. Show that the amount tender would be based on the above cost information. CO2, L4

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

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

Security Analysis

Semester:	IV	Credits :	4
Offered to	B. Com (HON)A&F,BPM	Course Code	COHT49
Course Type	Core (Theory)	Year of Introduction	2021-22
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO1:To acquaint thorough knowledge about investment avenues and securities trading.(**PO1**)

CO2:To impart thorough knowledge of risk and return of different securities. (**Po1**)

CO3: To enlighten the valuation of ownership and creditor ship securities.(**Po5**)

Co4: Evaluate the meaning of E-I-C framework and appreciate the benefit of this analysis to investors. (**Po5**)

CO5:To familiarize with basic terms and concepts of technical analysis and to apply these techniques in trading.(**Po1, Po4**)

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

Unit I: Investment:

10Hrs

Meaning and Nature of Investment-Objectives and Process of Investment- Investment Environment

Investment Avenues -Securities Trading- Recent Developments in Stock Market.

Unit II: Fundamental Analysis:

15Hrs

Economy analysis-Industry analysis- Company analysis.

Unit III Technical Analysis:

20Hrs

Meaning of Technical Analysis- Dow Theory- Elliot Wave theory- Moving Averages- Breadth of Market Momentum- Market Indicators-Technical vs Fundamental Analysis- Efficient Market Hypothesis (EMH).

Unit IV: Securities valuation:

18Hrs

Share valuation models-One year holding period and Multiple year holding period- Constant growth model and multiple growth model- Bond valuation Bond returns- YTM-YTC-Bond prices- Bond Duration- Bond pricing theorems- Bond Risks.

Unit V: Risk and Return:

12Hrs

Concept of Risk and Return-Risk Return Trade-off-Components of Investment Risk - Measurement of Risk and Return - Calculation of Expected Return and Risk.

Text Books:

1. S. Kevin, PHI learning Private Limited.
2. Donald E.fischer , Security Analysis and Portfolio management ,Pearson Education, New Delhi.

Reference Books:

1. AswathDamodharan 2002 Investment valuation: tools and techniques for determining the value of any asset, John Wiley & sons.
2. Stephen H.Penman 2006 Financial statement Analysis and security valuation ,McGraw hill, Irwin.
3. Jack .D Schwager 1999 Getting started in Technical analysis, John Wiley.

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

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

Commerce	II B.Com Hons (A&F,BPM)	Semester – IV	2021-22	C. Code: COHT49
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Duration: 3 Hrs.

Model Paper

Max Marks:

75M

Security Analysis

SECTION- A

Answer any SIX of the following.

6x2=12.

1. Define Investment.CO1, L1
2. Stock exchange CO1, L1
3. Financial Risk CO5, L2
4. Return CO5, L1
5. YTM CO3, L2
6. Coupon Rate. CO3, L1
7. Company Analysis. CO4, L2
8. Leading indicators .CO4, L2
9. Technical Analysis.CO2, L1
10. Bullish trend.CO2, L1

SECTION- B

Answer any FOUR of the following.

4x12=48.

11. What is Investment? Discuss the different avenues available to an investor for making investments.CO1, L2
12. What is risk? What are the types of risks involved in an investment? CO5, L2
13. Explain Gordon's share valuation model with suitable illustration. What are the advantages of this model?.CO3, L2

14. The market price of a Rs. 1,000 par value bond carrying a coupon rate of 14% and maturing after five years is Rs 1050.what is the yield to maturity (YTM) on this bond?
CO3, L3
15. What is industrial analysis? What are the characteristics in industry analysis? CO4, L4
16. Explain in detail the Dow Theory. CO2, L2

SECTION- C (UNIT 3)

Answer the following question.

1x15=15

17. Explain about efficient market hypothesis .CO5, L2.

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- III/IV

PAPER – III/IV

TITLE OF THE PAPER: HINDI-III/IV

NO OF HOURS: 60

CREDITS: 03

WEF: 2021-22

COURSE CODE: HINT01A

Cos:

- 1.दोहों के व्दारा विद्यार्थियोंमें समाज सुधार की भावना, मानव मूल्यों का विकास हो सकेगा।
2. हिंदी साहित्य के इतिहास के व्दारा हिन्दी भाषा और साहित्य की प्रमुखता से परिचित हो सकेंगे।
3. समाज कल्याण के विषयों को समझकर विद्यार्थिअपने ज्ञान का विकास कर सकेंगे।
4. समाज में हिन्दी भाषा के परिचित हो सकेंगे और हिन्दी भाषा का ज्ञानप्राप्तकर दूसरों से आसानी से संप्रेषित करने में सक्षम हो सकेंगे।
- 5.प्रयोजनमूलक हिन्दी प्राप्तकर सकेंगे और हिन्दी में पत्राचार का कौशल विकसित कर सकेंगे।

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SYLLABUS

I. काव्य दीपः

- साखी- 1-10 - कबीरदास
बालवर्णन - सूरदास
मातृभूमि - मैथिलीशरण गुप्त
तोडती पत्थर - सूर्यकांत त्रिपाठी निराला
गीत फरोश - भवानी प्रसाद मिश्र

II. हिन्दी साहित्य का इतिहासः

काल विभाजन - आचार्य रामचन्द्र शुक्ल के अनुसार
भक्ति काल : ज्ञानाश्रयी शाखा - कबीर

प्रेमाश्रयी शाखा - जायसी

III. साधारण निबन्धः समाचार पत्र, पर्यावरण और प्रदूषण,

बेकारी की समस्या, कंप्यूटर

IV. अनुवाद : (हिन्दी से अंग्रेजी में बदलना तथा अंग्रेजी से हिन्दी में बदलना)

V. प्रयोजनमूलक हिन्दी: परिपत्र, कार्यालय ज्ञापन, राष्ट्र-भाषा हिन्दी

Recommended Books:

1. काव्य दीप- SRI B. RADHA KRISHNA MURTHY

୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦୧୦

PART-A

I. निम्नलिखित प्रश्नों में से किन्हीं पाँच प्रश्नों का उत्तर दीजिए: **5×5=25M**

1. व्याख्या कीजिए। L2

पाहन पूजे हरि मिलै, तो मैं पूजूँ पहाड़।

ताते ये चाकी भली , पीस खाय संसार ॥

2. किसी एक कवि का साहित्यक परिचय दीजिए। L1

(i) कबीर (ii) सूर्यकांत त्रिपाठी 'निराला'

3. मातृभूमिकविता की विशेषताएँ लिखिए। L1

4. व्याख्या कीजिए । L2

जी गीत जनम का लिखूँ, मरन का लिखूँ,

जी गीत जीत का लिखूँ, शरण कर लिखूँ।

5. ज्ञानमार्ग शाखा की विशेषताएँ बताइए। L2

6. प्रदूषण के निवारणोपाय लिखिए। L1

7. परिपत्र की परिभाषा दीजिए। L1

8. अनुवाद किसे कहते हैं? L2

PART-B

II. निम्नलिखित प्रश्नोंका उत्तर दीजिए: **5×10=50M**

9. किसी एक कविता का सारांश विशेषताओं के सहित लिखिए। L2

(i) गीत फरोश (ii) तोड़ती पत्थर

10. (अ) हिन्दी साहित्य का इतिहास - काल विभाजन के बारे में लिखिए। L2
अथवा

(आ) प्रेमाश्रय शाखा की विशेषताओं का परिचय दीजिए।

11. किसी एक निबंध पर प्रकाश डालिए। L2

(i) बेकारी की समस्या (ii) पर्यावरण और प्रदूषण (iii) कंप्यूटर

12. (अ) हिन्दी में अनुवाद कीजिए। L2

(i) India is our country

(ii) We should respect our parents

(iii) How many students are there in the class room?

(iv) Where are you going now?

(v) This is our college.

अथवा

(आ) अंग्रेजी में अनुवाद कीजिए।

(i) हम कॉलेज जाते हैं।

(ii) हिन्दी हमारी राष्ट्रभाषा है।

(iii) रमा नाचती है।

(iv) मानव सेवा ही माधव सेवा है।

(v) कल रविवार था।

13. किसी एक पर टिप्पणी लिखिए। L1

(i) परिपत्र (ii) कार्यालय जापन (iii) राष्ट्र-भाषा हिन्दी

CO PO MAPING

Course Code : TEL T01A

SEMESTER III/IV

COURSE NAME	COURSE OUT COMES NO	COURSE OUT COMES	PO NO.
B.A., B.B.A. B.B.A. B.A. B.COM (TPP) B.COM (A & F) B.COM (GEN) B.COM (C.A.) B.COM (BPM) B.COM (CA) B.C.A. B.Sc. (MPC) B.Sc. (BZC) B.Sc. (M.E.Cs) B.Sc. (M.PCs) B.Sc. (M.S.Cs) B.Sc. (CAME) B.Sc. (CAMS) B.Sc. (MSDS) B.Sc. (CSCS)	CO 1	వర్ణము, పదము, వాక్యములతో భాషాస్వరూపాన్ని పరిస్తూ పూర్ణంగా తెలుసుకొని చక్కని వ్యవహార వైఖరి ప్రదరిస్తారు.	6
	CO 2	సమాజ స్వరూపాన్ని సాహిత్య ప్రక్రియల ద్వారా పూర్తిగా అవగతం చేసుకొని జీవితాన్ని పరిపూర్ణంగా సాధించగలుగుతారు.	4
	CO 3	వివిధ భాషల పై సంప్రదాయము, సంస్కృతుల ప్రభావాన్ని భిన్న సమాజ దృక్పథాన్ని అవగాహన చేసుకుంటారు.	1
	CO 4	సమాజంలో ప్రసార మాధ్యమాల కృషిని గమనిస్తూ చైతన్యవంతమైనస్ఫూర్తిదాయకమైన జీవితాన్ని గడుపుతారు.	3
	CO 5	చక్కని విలువలతో అందర్నీ కలుసుకుంటూ సహజ సిద్ధమైన నైపుణ్యాలని మరింత పెంపొందించగలుగుతూ ఆదర్శవంతులౌతారు.	2

CO – PO MATRIX

Academic Year 2020-21

Course Code : TEL T01A

SEMESTER III/IV

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

SYLLABUS పాఠ్య ప్రణాళిక

TELUGU-III / IV

TELT01A

Credits – 3

యూనిట్-I వ్యక్తీకరణ నైపుణ్యాలు

1. భాష-ప్రాథమికాంశాలు:- భాష-నిర్వచనం, లక్షణాలు, ఆవశ్యకత, ప్రయోజనాలు.
2. 'వర్ణం-పదం-వాక్యం', వాక్య లక్షణాలు, సామాన్య-సంయుక్త-సంశ్లిష్ట వాక్యాలు.
3. భాషా నిర్మాణంలో 'వర్ణం-పదం-వాక్యం' ప్రాధాన్యత.

యూనిట్-II సృజనాత్మక రచన

4. కవితా రచన:- ఉత్తమ కవిత - లక్షణాలు.
5. కథా రచన:- ఉత్తమ కథ - లక్షణాలు.
6. వ్యాస రచన:- ఉత్తమ వ్యాసం - లక్షణాలు.

యూనిట్-III అనువాద రచన

7. అనువాదం:- నిర్వచనం, అనువాద పద్ధతులు.
8. అనువాద సమస్యలు:- భౌగోళిక, భాషా, సాంస్కృతిక సమస్యలు, పరిష్కారాలు.
9. అభ్యాసము:- ఆంగ్లం నుండి తెలుగునకు ఒక పేరాను అనువదించడం.

యూనిట్-IV మాధ్యమాలకు రచన-I:- ముద్రణ / ప్రింట్ మీడియా

10. ముద్రణా మాధ్యమం / అచ్చు /:- పరిచయం, పరిధి, వికాసం.
11. వివిధ రకాల పత్రికలు - పరిశీలన, పత్రికా భాష, శైలి, వైవిధ్యం.
12. పత్రికా రచన:- వార్తా రచన, సంపాదకీయాలు, సమీక్షలు - అవగాహన.

యూనిట్-V మాధ్యమాలకు రచన-II:- ప్రసార మాధ్యమం / ఎలక్ట్రానిక్ మీడియా

13. ప్రసార మాధ్యమాలు:- నిర్వచనం, రకాలు, విస్తృతి, ప్రయోజనాలు.
14. శ్రవణ మాధ్యమాలు-రచన:- రేడియో రచన, ప్రసంగాలు, నాటికలు, ప్రసార సమాచారం.
15. దృశ్య మాధ్యమాలు-రచన:- వ్యాఖ్యానం / యాంకరింగ్, టెలివిజన్ రచన.

ఆధార గ్రంథాలు / వ్యాసాలు:

1. వ్యక్తీకరణ నైపుణ్యాలు-చూ.

1. ఆధునిక భాషా శాస్త్ర సిద్ధాంతాలు - ఆచార్య పి.ఎస్. సుబ్రహ్మణ్యం. 2. తెలుగు భాషా చరిత్ర - సం.ఆచార్య భద్రరాజు కృష్ణమూర్తి.
3. తెలుగు వాక్యం - డా.చేకూరి రామారావు.

2. ఉత్తమ కవిత-లక్షణాలు - చూ. 1. నవ్యకవిత్వ లక్షణములు-ఆచార్య సి.నారాయణరెడ్డి. 2. ఆధునికాంధ్ర కవిత్వము-సంప్రదాయములు, ప్రయోగములు: చతుర్థ ప్రకరణము 3. ఉత్తమ కథ - లక్షణాలు - చూ. 1. కథా శిల్పం - వల్లంపాటి వెంకట సుబ్బయ్య, పుటలు:11-17

4. ఉత్తమ వ్యాసం - లక్షణాలు - చూ. 1. చదువు-సంస్కృతి (వ్యాసం) - కొడవటిగంటి కుటుంబరావు.

5. అనువాద రచన - చూ. 1. అనువాద సమస్యలు - రాచమల్లు రామచంద్రారెడ్డి, పుటలు: 61-75, 85-94

2. అనువాద పద్ధతులు ఆచరణ సమస్యలు-చేకూరి రామారావు 3. 'భాషాంతరంగం', పుటలు:130-146, తెలుగు విశ్వవిద్యాలయం ప్రచురణ.

6. ముద్రణా మాధ్యమం-చూ. 1. మాధ్యమాలకు రచన, పుటలు: 9-12, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

7. పత్రికా భాష-చూ. 1. మాధ్యమాలకు రచన, పుటలు: 67-74, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

8. పత్రికా రచన- చూ. 1. తెలుగు-మౌలికాంశాలు, పుటలు: 59-69, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

9. ప్రసార మాధ్యమాలు- చూ. 1. మాధ్యమాలకు రచన, పుటలు: 3-10, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

10. రేడియో రచన- చూ. 1. మాధ్యమాలకు రచన, పుటలు: 141-148, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

11. వ్యాఖ్యానం/యాంకరింగ్ - చూ. 1. మాధ్యమాలకు రచన, పుటలు: 178-181, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయ ప్రచురణ.

12. టెలివిజన్ రచన- చూ. 1. మాధ్యమాలకు రచన, పుటలు:153-160, డా.బి.ఆర్. అంబేద్కర్ విశ్వవిద్యాలయం ప్రచురణ.

13. తెలుగు జర్నలిజం- డా. బూదరాజు రాధాకృష్ణ

సమూహ ప్రశ్నపత్రం

Course Code: TEL T01A (Telugu-III/IV)

Time: 3 Hrs.

Max. Marks: 75M

Pass Min. : 30M

అ-భాగం

I. క్రింది వానిలో ఐదింటికి సంగ్రహరూప సమాధానాలు వ్రాయండి. ఎనిమిదవ ప్రశ్నకు సమాధానం

తప్పనిసరిగా వ్రాయాలి.

5 × 5 = 25మా

1. భాష - ప్రయోజనాలు. L2
2. ఉత్తమ వ్యాసం - లక్షణాలు. L1
3. అనువాద సమస్యలు. L2
4. సంపాదకీయాలు. L3
5. టెలివిజన్ రచన. L6
6. ఉత్తమ కథ - లక్షణాలు. L2
7. సమీక్షలు - అవగాహన. L2
8. క్రింది అంశాన్ని నుడికారం చెడకుండా తెలుగులోకి అనువదించండి. L2

To many, Indian thought, Indian manners, Indian customs, Indian philosophy, Indian literature are repulsive at the first-sight, but let them preserve, let them read, let them become familiar with the great principles underlying these ideas, and it is ninety-nine to one that the charm will come over them, and fascination will be the result. Slow and silent, as the gentle dew that falls in the morning, unseen and unheard yet producing, a most tremendous result, has been the work of the calm, patient, all-suffering spiritual race upon the world of thought.

అ-భాగం

II. క్రింది వానిలో ఐదింటికి వ్యాసరూప సమాధానాలు వ్రాయండి:

5 × 10 = 50మా

9. భాషా నిర్మాణంలో 'పర్ణం-పదం-వాక్యా'ల ప్రాధాన్యతను వివరించండి. L1
10. ఉత్తమ కవితా లక్షణాలను విశ్లేషించండి. L2
11. అనువాద లక్షణాలను తెల్పి, పద్ధతులను రాయండి. L3
12. ముద్రణా మాధ్యమాన్ని వివరించి, దాని పరిధి వికాసాలను తెల్పుము. L2
13. యాంకరింగ్ నిర్వహణ, తీరు తెన్నుల్ని తెల్పండి. L6
14. పత్రికా భాష - శైలి - వైవిధ్యాన్ని వివరింపుము. L2
15. సామాన్య-సంయుక్త-సంశ్లిష్ట వాక్యాలను వివరింపుము. L1
16. ప్రసార మాధ్యమాల విస్తృతి, ప్రయోజనాలను సమీక్షించండి. L2
