

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

**Table-1: B.Com(General) SEMESTER - I**

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	ENGLISH PRAXIS-I	22ENGT11	I	First Language	100	30	70	4	3
2	TELUGU-I	22TELT11	I	Second Language	100	30	70	4	3
3	HINDI-I	22HINT11							
4	FUNDAMENTALS OF ACCOUNTING	22COMT11	III	Core	100	30	70	5	4
5	BUSINESS ORGANIZATION AND MANAGEMENT	22COMT12	III	Core	100	30	70	5	4
6	BUSINESS ENVIRONMENT	22COMT14	II	Core	100	30	70	5	4
7	ENVIRONMENTAL STUDIES	22LSCT01	II	Life Skill	50	15	35	2	2
8	COMPUTER FUNDAMENTALS AND OFFICE TOOLS	22LSCL02	II	Life Skill	50	15	35	2	2
		TOTAL(Maximum)			600	180	420	27	22

**Table-2: B.Com(General) SEMESTER - II**

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	ENGLISH PRAXIS-II	22ENGT21	I	First Language	100	30	70	4	3
2	TELUGU-II	22TELT21	I	Second Language	100	30	70	4	3
3	HINDI-II	22HINT21							
4	BUSINESS ECONOMICS	22ECOT22	III	Core	100	30	70	5	4
5	FINANCIAL ACCOUNTING	22COMT21	III	Core	100	30	70	5	4
6	BANKING THEORY AND PRACTICE	22COMT22	III	Core	100	30	70	5	4
7	COMMUNITY SERVICE PROJECT	22CAIP2	III	Core	100	30	70	5	4
8	QUANTITATIVE APTITUDE	22LSCT14	III	Life Skill	50	15	35	2	2
9	REASONING	22LSCT15	II	Life Skill	50	15	35	2	2
10	COMMUNICATION SKILLS FOR EMPLOYABILITY-I	22ENGSDT04	II	Skill Development	50	15	35	2	2

Revised Common Framework of CBCS for PBSC w.e.f..2022-23									
11	COMMUNICATION SKILLS FOR EMPLOYABILITY-II	22ENGSDT05	II	Skill Development	50	15	35	2	2
		TOTAL(Maximum)			800	240	560	36	30
Table-3: B.Com(General) SEMESTER - III									
S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	ENGLISH PRAXIS-III	22ENGT01	I	First Language	100	30	70	4	3
2	ADVANCED ACCOUNTING	22COMT31	II	Core	100	30	70	5	4
3	BUSINESS STATISTICS	22COMT32	II	Core	100	30	70	5	4

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

4	BUSINESS LAWS	22COMT37	II	Core	100	30	70	5	4
5	GOODS AND SERVICE TAX	22COMT38	II	Core	100	30	70	5	4
6	INSURANCE PROMOTION	22COMSDT01	III	Core	50	15	35	2	2
7	YOGA	22CEXP01	IV	Extension Activity	50	15	35	2	2
TOTAL(Maximum)					600	180	420	28	23

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

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	TELUG-III	22TELT01	I	Second Language	100	30	70	4	3
2	HINDI-III	22HINT01	I						
3	CORPORATE ACCOUNTING	22COMT41	II	Core	100	30	70	5	4
4	INCOME TAX	22COMT43	II	Core	100	30	70	5	4
5	COST AND MANAGEMENT ACCOUNTING	22COMT45	II	Core	100	30	70	5	4
6	AUDITING	22COMT46	II	Core	100	30	70	5	4
7	MARKETING	22COMT47	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(General) SEMESTER - V**

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	ADVANCED CORPORATE ACCOUNTING	22COMSET01	II	CORE	100	30	70	5	4
2	SOFTWARE SOLUTIONS TO ACCOUNTING	22COMSEP01	II	CORE	100	30	70	5	4
3	MANAGEMENT ACCOUNTING	22COMSET03	II	CORE	100	30	70	5	4
4	COST CONTROL TECHNIQUES	22COMSET04	II	CORE	100	30	70	5	4
5	STOCK MARKETS	22COMSET05	II	CORE	100	30	70	5	4

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

6	STOCK MARKET ANALYSIS	22COMSET06	II	CORE	100	30	70	5	4
---	-----------------------	------------	----	------	-----	----	----	---	---

Revised Common Framework of CBCS for PBSC w.e.f..2022-23									
7	LIFE INSURANCE WITH PRACTICE WITH PRACTICE	22COMSET07	II	CORE	100	30	70	5	4
8	GENERAL INSURANCE	22COMSET08	II	CORE	100	30	70	5	4
9	LOGISTICS SERVICES AND PRACTICE	22COMSET09	II	CORE	100	30	70	5	4
10	EXPORT PROCEDURE AND PRACTICE	22COMSET10	II	CORE	100	30	70	5	4
11	ADVERTISING AND MEDIA PLANNING	22COMSET11(02)	II	CORE	100	30	70	5	4
12	SALES PROMOTION AND PRACTICE	22COMSET12(03)	II	CORE	100	30	70	5	4
13	INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE	22COMSET13	II	CORE	100	30	70	5	4
14	GST PROCEDURE & PRACTICE	22COMSET14	II	CORE	100	30	70	5	4
15	DIGITAL MARKETING	22COMSET15(04)	II	CORE	100	30	70	5	4
16	SERVICE MARKETING	22COMSET16(05)	II	CORE	100	30	70	5	4
17	E COMMERCE	22COMSET17	II	CORE	100	30	70	5	4
18	E FILING	22COMSET18	II	CORE	100	30	70	5	4
		TOTAL(Maximum)			600	180	420	30	24
TABLE 6: B.COM(General) SEMESTER VI									
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	22COMIAP6	II	Core Project	200	60	140	6	12

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

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

<b>Commerce</b>	<b>COMT11A</b>	<b>20019-20</b>	<b>B.Com(General )(CA)</b>
-----------------	----------------	-----------------	----------------------------

**SEMESTER:I**

**No of Credits :4**

**Fundamental of Accounting –I**

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 gain the knowledge on processing of transactions by using various subsidiary books. (PO 3)

CO 3: Students get equipped with the classification of errors and their rectification and to analyses the effect on financial statements. (PO 4)

CO 4: 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 5: Students will be able to evaluate the profitability and estimate the financial position of the business enterprise by preparing final accounts. (PO 3)

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

**UNIT – I ( 5 Hours online)**

**15 Hours**

**1. Introduction of Accounting**

- 1.1 Need for Accounting
- 1.2 Definition
- 1.3 Objectives
- 1.4 Scope of accounting
- 1.5 Advantages and disadvantages
- 1.6 Book conventions
- 1.8 Accounting cycle
- 1.9 Classification of accounts and its rules

- 1.10 Accounting system
  - 1.10.1 Single entry system
  - 1.10.2 Double entry system
- 1.11 Double entry book keeping
- 1.12 Journalization
- 1.13 Posting to ledgers and balancing of ledger accounts(problems)

**Unit – II( 4 Hours online) 15 Hours**

**2. Subsidiary books**

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

**Unit – III( 4 Hours online) 15 Hours**

**3. Trail balance and Rectification of errors**

- 3.1 Trail balance
  - 3.1.1 preparation of trail balance
  - 3.1.2 methods of trail balance
    - 3.1.2.1 gross trail balance
    - 3.1.2.2 net trail balance
    - 3.1.2.3 total and balance method
- 3.2 rectifications of errors
  - 3.2.1 errors, their rectification meaning
  - 3.2.2 types of errors
  - 3.2.3 rectification before and after preparation of final accounts
  - 3.2.4 suspense account
  - 3.2.5 effect of errors and their rectification on profit

**Unit – IV ( 2 Hours online) 10 Hours**

**4. Bank reconciliation statement**

- 4 need for bank reconciliation statement
- 4.1 reasons for difference between cash book and pass book balances
- 4.2 preparation of bank reconciliation statement
- 4.3 problems on both favourable and unfavourable balances
- 4.4 problems with extracts of cash book and pass book
- 4.5 ascertainment of correct cash book balance

**Unit – V ( 4 Hours online)**

**20 Hours**

**5. Final accounts**

- 5. Preparation of final accounts
- 5.1 Trading account
- 5.2 Profit and loss account
- 5.3 Balance sheet
- 5.4 Final accounts with adjustments
- 5.5 Adjusting and closing entries
- 5.6 Provisions and reserves
  - 5.6.1 Differences between provisions and reserves
  - 5.6.2 Types of reserves
  - 5.6.3 Preparation of bad debts accounts
  - 5.6.4 Provision for bad and doubtful debts
  - 5.6.5 Provision for discount on debtors
  - 5.6.6 Provision for discount on creditors

**Text Book:**

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

**Ref.Books:**

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



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

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

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

**SEMESTER:I**

**No of Credits:4**

**Business Organisation and Management**

After completing this programme the students will be able to –

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

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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.



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

**(An Autonomous College under the jurisdiction of Krishna University)**

**Reaccredited at the level 'A+' by the NAAC**

**College with Potential for Excellence**

**(Awarded by UGC)**

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

**Course Code: ENGT11B**

**Time: 3 Hours**

**Title: English Praxis- I**

**Max. Marks: 75**

**Credits: 3**

**Pass Marks: 30**

---

**SYLLABUS**

**ENGLISH PRACTICE-I**

**A COURSE IN COMMUNICATION AND SOFT SKILLS**

**I. UNIT: Listening Skills      10 hours**

1. Importance of Listening
2. Types of Listening
3. Barriers to Listening
4. Effective Listening

**II. UNIT: Speaking Skills      10 hours**

1. Sounds of English: Vowels and Consonants
2. Word Accent
3. Intonation

**III. UNIT: Grammar      15 hours**

1. Concord
2. Modals
3. Tenses (Present/Past/Future)
4. Articles
5. Prepositions
6. Question Tags
7. Sentence Transformation (Voice, Reported Speech & Degrees of Comparison)
8. Error Correction

**IV. UNIT: Writing      10 hours**

1. Punctuation
2. Spelling
3. Paragraph Writing

**V. UNIT: Soft Skills      15 hours**

1. SWOC
2. Attitude
3. Emotional Intelligence
4. Telephone Etiquette
5. Interpersonal Skills

**REFERENCES:**

1. A Course in Communication Skills and Soft Skills – I & II, Published by Orient Black Swan Private Limited, 2016.

2. A Course in Communication Skills and Soft Skills – III, Published by Orient Black Swan Private Limited, 2016.
3. “Communication Skills” by Leena Sen , published by Asoke K Ghosh, Prentice Hall of India Private Ltd – Delhi-110006.
4. “Effective English Communication for you” by Syamala, Emerald publishers New Edition-2007.
5. “A Practical Course in Spoken English” by J.K. Gangal, PHI Learning Private Ltd – 2010.
6. Murphy’s English Grammar, Published by Cambridge University Press, 2004.
7. Communication Skills in English, Published by Oxford University Press, 1990.
8. Modern English by N. Krishnaswamy , Published by Macmillan India Limited, 1998.

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

**Course Structure and Syllabi under CBCS**

Sl No.	Semester	Course Code	Name Of The Subject	Teaching Hours	Credits
1	<b>I Semester</b>	<b>ENGT11B</b>	<b>English Praxis-I</b>	4	3

**OBJECTIVE:** The main objective of this course is to equip the learners with listening, speaking, reading, writing skills and also build up their ability to use Soft Skills in their professional and daily life effectively.

**COURSE OUTCOMES:**

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

- CO 1.** Gain more confidence in learning various kinds of listening techniques as well as create more effective strategies to improve one’s ability to listen and to understand people. **PO2**
- CO 2.** Improve their speaking ability in English both in terms of fluency and comprehensibility and practice in using English to perform preliminary communicative functions required for their everyday social and professional interactions with others. **PO2**
- CO 3.** Explore basic elements of grammar and test their abilities in concord, modals, tenses, articles, prepositions, question tags and transformation of sentences. **PO7**
- CO 4.** Develop their written expression of thought and discover opportunities to build connections within the areas of punctuations, spelling and paragraph writing. **PO2**
- CO 5.** Formulate problem solving skills, making appropriate and responsible decisions, improve their attitude, emotional intelligence, telephone etiquette and interpersonal skills. **PO6**

**CO-PO MATRIX- ENG T11B**

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

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

(An autonomous college in the jurisdiction of Krishna University)

**SEMESTER- I**

**PAPER - I**

**TITLE OF THE PAPER: 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 विद्यार्थी अनुवाद कौशल विकसित कर सकेंगे।
4. छात्रों में व्याकरण के द्वारा भाषा में निपुणता बढ़ेगी।
5. छात्रों में पत्रलेखन द्वारा 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 साईं
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 అభ్యక్తివ్ :

1. తెలుగు భాషాసాహిత్యాల పట్ల ప్రీతి, మమకారం, ప్రాచీన కాలంలోని రాజనీతి పట్ల అవగాహన కలుగుతుంది.
2. ప్రాచీన కాలం నాటి చరిత్ర, సంస్కృతి ఆచార సాంప్రదాయాల పట్ల ఆసక్తి కలుగుతుంది.
3. అలనాటి ధర్మ, మత పరిస్థితులు, నైతిక విలువల పట్ల అవగాహన ఏర్పడుతుంది.
4. పూర్వ కవుల సజీవ పాత్రల సుష్టి, వివిధ శబ్ద ప్రయోగాల పట్ల అభిరుచి కలుగుతుంది.
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 దిక్కగు 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.,
--------	---------	-----------	--

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
				<b>మొత్తం = 75మా</b>	

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 క్రింది ప్రశ్నలకు సమాధానాలు రాసి చూపండి.

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

1. బహుధనధాన్య సంగ్రహము బాణశరాసన యోధవీర సం  
గ్రహము నిరంతరాంతరుదకంబులు ఘోసరసేందనాఘ సం  
గ్రహము ననేక యంత్రములు గల్గియ సాధ్యములై ద్విషద్యయా  
వహు లగుచుండ నొప్పునె భవత్పుర రక్ష్యములైన దుర్గముల్.  
లేదా
2. కలలోనందను మున్నెఱుంగని మహా కష్టాత్తుడై నట్టి దు  
ర్బలు డౌపత్నమయంబునన్ నిజ పదాబ్జతంబులు 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 నిర్వహించవలయు 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)

<b>Commerce</b>	<b>COHT21A</b>	<b>2019-20</b>	<b>B.Com(Honours) A&amp;F/TPP</b>
-----------------	----------------	----------------	-----------------------------------

**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 :

	<b>Rs.</b>
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.

<b>Particulars</b>	<b>On 31.3.2002</b>	<b>On 31.3.2003</b>
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.

	<b>Dec. 31 2004</b>	<b>Dec. 31. 2005</b>
	<b>Rs.</b>	<b>Rs.</b>
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)

#####

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

<i>Commerce</i>	<b>COMT22</b>	<b>2020-21</b>	<b>B.Com (General)</b>
-----------------	---------------	----------------	------------------------

**SEMESTER:II**

**No of Credits: 4**

**Banking Theory &Practice**

**Course objectives:**

The course will enable students to:

1. Introduce the students to the basic concepts of banking as a financial disintermediation service.
2. Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
3. Describe and analyse the various bank performance measures.

**Course Outcomes:**

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

- CO1.** Understand the basic concepts of banks and functions of commercial banks.
- CO2.** Demonstrate an awareness of law and practice in a banking context.
- CO3.** Engage in critical analysis of the practice of banking law.
- CO4.** Organize information as it relates to the regulation of banking products and services.
- CO5.** Formulate the procedure for better service to the customers from various banking innovations.

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: Introduction:**

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems:**

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking -Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking

**Unit-III: Types of Banks:**

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

**IV: Banker and Customer:**

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit-V: Collecting Banker and Paying Banker:**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment gateways.

**Text Book:**

Banking theory law and practice - Himalaya publishing House

**Reference books:**

1. Banking theory and practice - Himalaya publishing house
2. Banking - New age international publishers
3. Banking theory and practice- kalyani publishers

**Curricular and co- curricular activities:**

1. Debate
2. Student seminars
3. Quiz programs
4. Visit to bank premises
5. Know about KYC norms

**Practical Work/suggested activities:**

1. filling of Bank account opening form
2. filling of RTGS form
3. Filling of NEFT form
3. filling of cheque form

**Web Links****Web Links:**

1. <https://youtu.be/BoQokZOjx94>
2. <https://youtu.be/8x0-MiFKXag>
3. <https://youtu.be/59PC3B7HpDI>
4. <https://youtu.be/vJPp2P7lt14>
5. <https://youtu.be/TdbEbg5e2Jc>

**MODEL QUESTION PAPER**

Commerce	II B.Com (Gen)	Semester-II	2020-21	COMT22
----------	----------------	-------------	---------	--------

**Banking Theory and Practice****Time: 3Hrs****Max.Marks:75****SECTION- A****Answer Any FIVE Of The Following.****5X5=25**

1. Types of deposits (CO1) (L4)
2. Discuss the signification of KYC to bank. (CO2), (L2)

3. SIDIBI (CO3) (L2)
4. Indigenous bankers (CO3) (L2)
5. ATMs (CO2) (L2)
6. Holders for value (CO5) (L2)
7. Investments banking (CO2) (L2)
8. What precaution a banker take in opening the accounts of a minor? (CO4) (L1)

### **SECTION-B**

**Answer the following .**

**5X10=50**

9.a. Define commercial Bank. Discuss the functions of a commercial Bank. (CO1) (L1)

OR

b. Explain the difference between Central Bank and Commercial Bank. (CO1) (L2)

10.a. Define Branch Banking. Discuss its advantages and disadvantages. (CO2) (L1)

OR

b. Discuss the E-banking .Explain advantages of E- banking. (CO2) (L2)

11.a. Define Regional Rural Bank. Briefly explain the functions of RRB. (CO3) (L1)

OR

b. Explain in brief about the functions of NABARD. (CO3) (L2)

12.a. Explain briefly the general relationship between banker and customer. (CO4) (L2)

OR

b. Explain the right of lien of banker. How and when it is exercised. (CO4) (L2)

13.a. Define paying Banker. Discuss the responsibilities and duties of paying Banker. (CO5) (L1)

OR

b. Define Collecting Banker. What are the duties and legal protection of Collecting Banker? (CO5) (L1)

**P.B . SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
BUSINESSECONOMICS – ECOT22B**

**IIIndSEMESTER–**

**2020-21**

**IB.ComGeneral&I.B.ComC.A.W.E.F.2020-21**

**Hoursperweek:5**

**No.Credits4**

- Unit-I INTRODUCTION**  
MeaningandDefinitionofEconomics  
WealthDefinition  
WelfareDefinition  
ScarcityDefinition  
MeaningandDefinitionofBusinessEconomics  
Natureand ScopeofBusinessEconomics  
MicroEconomicsandMacroEconomics
- Unit-II DEMANDANDSUPPLYANALYSIS**  
MeaningandDefinitionofdemand  
DeterminantsofDemand–DemandFunction  
LawofDemand–Demandcurve–explanation  
ElasticityofDemand  
TypesofPriceElasticityofDemand  
MethodstomeasurePriceElasticityofDemand  
LawofSupply
- Unit-III PRODUCTION,COSTANDREVENUEANALYSIS**  
ProductionAnalysis–ProductionFunction -Meaning  
Thelawofvariableproportions  
Thelaw ofReturnstoScale  
CostAnalysis  
ShortRunCostCurves  
RelationshipbetweenAC&MCCurves  
RevenueAnalysis  
RevenueConcepts&Revenuecurves  
MeaningofBreakevenpoint &Breakevencharts
- Unit-IV MARKETSTRUCTURES**  
Classificationofmarkets  
FeaturesofPerfectcompetition  
Pricedeterminationunderperfectcompetition  
FeaturesofMonopolymarket  
Featuresofmonopolisticcompetitionmarket  
FeaturesofOligopolymarket  
Kinky DemandCurveanalysis

**Unit–V NATIONAL INCOME AND TRADE CYCLES**

National Income

Meaning and Definition of National Income

(Marshall, Pigou, Fisher)

Concepts of National Income – GDP, GMP, NDP, NMP, NI, PI, DI, PCI.

National Income Measurement (Product, Income & Expenditure)

Problems in measuring National Income

Trade Cycles

Meaning and Definition of Trade Cycles

Phases of Trade Cycles

Controlling Measures of Trade Cycles

**Text Books:**

Business Economics – A.V. Ranganadhachary – Kalyani Publishers  
Business Economics – Telugu Academy

**Reference Books**

H.L. Ahuja – Business Economics – S. Chand & Company Publishers  
P.N. Chopra – Business Economics – Kalyani Publishers  
D.M. Mithani – Fundamentals of Business Economics – Himalaya Publishers  
Deepashree – General Economics – Tata Mc. Grawhills

**P.B.SIDDHARTH COLLEGE OF ARTS AND SCIENCE, VIJAYAWADA-**

**10 (An Autonomous College in the Jurisdiction of Krishna University)**

**BUSINESS ECONOMICS**

**IB.COM (GENERAL) & IB.COM (CA) SEMESTER-II**

w.e.f.2020-21 Course code: ECOT22B

MODEL QUESTION PAPER

---

Time: 3Hrs

Max Mar

ks:75

**Section-A**

**Answer FIVE of the following 5x5=25M**

- |  |                |
|--|----------------|
| 1. Robbins Scarcity definition to economics. | L <sub>1</sub> |
| 2. Exception to the law of demand            | L <sub>2</sub> |
| 3. Explain the law of supply                 | L <sub>1</sub> |
| 4. Law of return to scale                    | L <sub>1</sub> |
| 5. Breakeven point                           | L <sub>3</sub> |



- |    |   |                |
|----|---|----------------|
| 6. | Explain the classification of markets   | L <sub>2</sub> |
| 7. | Features of monopoly market             | L <sub>1</sub> |
| 8. | Controlling measures of business cycles | L <sub>2</sub> |

**Section-B**

**Answer the following 5x10=50M**

- |     |  |                |
|-----|--|----------------|
| 9.  | a). Explain the Nature and Scope of Business economics                               | L <sub>1</sub> |
|     | (or)   |                |
|     | b) Distinguish between micro and macroeconomics                                      | L <sub>2</sub> |
| 10. | a) Explain the various types of price elasticity of demand                           | L <sub>3</sub> |
|     | (or)   |                |
|     | b) Discuss the various methods to measure price elasticity of demand.                |                |
|     | L <sub>3</sub>   |                |
| 11. | a) Explain the law of variable proportions   | L <sub>2</sub> |
|     | (or)   |                |
|     | b) Explain the relationship between different short run cost curves.                 |                |
|     | L <sub>3</sub>   |                |
| 12. | a) Explain the price determination under perfect competition.                        | L <sub>2</sub> |
|     | (or)   |                |
|     | b) Explain the Kinky demand curve analysis   |                |
|     | L <sub>3</sub>   |                |
| 13. | a)   |                |
|     | Define National Income and explain the various methods of measuring national income. |                |
|     | L <sub>1</sub>   |                |
|     | (or)   |                |
| b)  | Define trade cycles and explain the various phases of trade cycles.                  | L <sub>3</sub> |



## SYLLABUS

### UNIT – I GRAMMAR – I

1. PARTS OF SPEECH
2. PRONOUN
3. ADJECTIVE
4. DEGREES OF COMPARISON
5. CLAUSES AND IT'S USES
6. TENSES
7. VOICE
8. FINITE AND NON-FINITE VERBS

### UNIT – II GRAMMAR – II

1. REPORTED SPEECH
2. ARTICLES
3. PREPOSITIONS
4. CONCORD (SUB, VERB, AGREEMENT)
5. ERROR DETECTION AND CORRECTION
6. VOCABULARY (SYNONYMS AND ANTONYMS, ONE WORD SUBSTITUTE)

### UNIT – III VOCABULARY

1. WORDS OFTEN CONFUSED
2. PHRASAL VERBS
3. IDIOMS AND PHRASES
4. SELECTING WORDS OR PHRASES (SENTENCE COMPLETION)

.....

### **REFERENCE:**

1. Quirk, Randolph & Green Baum, Sidney. A University Grammar of English, Pearson Education: New Delhi 2004, ISBN: 81-7808-088-5.
2. Raymond Murphy Murphy's English Grammar 2004, Cambridge University Press ISBN 0 521 61662X
3. Martin Parrott Grammar for English Language Teachers 2004, Cambridge University Press ISBN 0 521 47797 2
4. David Green Contemporary English Grammar Structures and Composition Trinity Press 2019 ISBN: 978-93-5138-127-3



**PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**  
*Autonomous*  
Siddhartha Nagar, Vijayawada-520010  
*Re-accredited at 'A+' by the NAAC*

## **22ENG SD T04: COMMUNICATION SKILLS FOR EMPLOYABILITY -1**

**Semester-IV**  
**Credits: 2**

**Max. Marks: 35**  
**Time: 2 hours**

### **MODEL PAPER**

#### **Section-A (15 Marks)**

**Answer any THREE out of FIVE questions. Each question carries 5Marks (3X 5 =15)**

**Q.1. Fill in the banks with appropriate pronouns.**

1. I wash my clothes \_\_\_\_\_.
2. \_\_\_\_\_ said these words?
3. Please try to understand \_\_\_\_\_ I say.
4. Love the neighbour as you love \_\_\_\_\_.
5. One should not forget \_\_\_\_\_ duty.

**Q2. Fill in the blanks in the following sentences, using appropriate tense forms of the verbs given in the brackets.**

1. He \_\_\_\_\_ (drink) the wine greedily last night.
2. They \_\_\_\_\_ (pick) the mangoes in May.
3. He \_\_\_\_\_ (thank) me for what I \_\_\_\_ (do) for him.
4. She \_\_\_\_\_ (complete) cooking before the guests arrived.
5. The train \_\_\_\_ (left), before we reached the station.

**Q 3. In the following sentences fill in the blanks with the correct verb in agreement with the subject (Concord)**

1. The horse and the carriage \_\_\_\_\_ at the door. (is/are)
2. Twenty thousand rupees \_\_\_\_\_ not a big sum for him to contribute. (is/are)
3. The major and the Colonel \_\_\_\_\_ dead. (is/are)
4. Two and two \_\_\_\_\_ four. (makes/ make)
5. Death or disgrace \_\_\_\_\_ before him. (are/is)

**Q4 Rewrite the sentences as directed.**

1. Ramana is the cleverest boy in the class. (change into comparative degree)
2. Pathan bowls faster than Nehra. (change into correct positive degree)
3. The Nile is the longest river in the world.(change in to comparative degree)
4. India is larger than any other democracy in the world.( change into superlative degree)
5. Varsha is not taller than some other girls in the class.(change into superlative degree)

**Q5. Change the following sentences from direct to reported speech.**

1. She said, "Do you live near the school?" \_\_\_\_\_
2. Abhi said to me, "How old are you?" \_\_\_\_\_
3. She said to him, When will you be back in your office? \_\_\_\_\_
4. I said to him, "What are you doing there?" \_\_\_\_\_
5. She said , "Let us not waste our time." \_\_\_\_\_

### Section-B (20 Marks)

Answer any TWO out of FOUR questions. Each question carries **10 Marks**. (2X10=20)

**Q1(a) Rewrite the following sentences as directed.**

1. She said to her good morning. (Change into indirect speech)
2. The boys are making kites. (Change into passive voice)
3. My friend said , “ Let us go to the Cinema. (Change indirect speech)
4. She broke the glass. (Change into passive voice)
5. She exclaimed bitterly that she had lost her purse (Change into direct speech)

**b) Correct the following sentences.**

1. I have finished three-fourth of this book.
2. My sister and myself are pleased to accept your invitation to dinner.
3. I get a allowance of hundred rupees.
4. He sold three dozens mangoes.
5. I have just taken my meals.

**Q2 . Write the synonyms for the following words.**

- i) a) ability    b) abundant    c) beautiful    d) cheerful    e) Desire

**Write the antonyms for the following words.**

- ii) a) arrive    b) beginning    c) comfortable    d)debit    e) evil

**Q3 a) Write one word substitutes for the following words.**

1. One who looks at the bright side of things.
2. One who cannot read and write.
3. One who loves mankind.
4. A war of religion
5. A number of sheep

**b) Use the following idioms in your own sentences.**

1. Out of my deapth
2. Take heart
3. Tried his hand at
4. Make both ends meet
5. He left no stone unturned.

**Q4 a) Fill the blanks with suitable articles.**

1. I saw \_\_\_ dog in the street. (a/ an/the)
2. He is \_\_\_\_\_ able man. (a/ an/the)
3. She remained in the market for an hour and \_\_\_half. (a/an /the)
4. Her father was \_\_\_ eminent artist. (a /an/ the)
5. He applied for \_\_\_ post of a lecturer (a/ an/ the)

**b) Fill in the blanks with appropriate prepositions. 5x1=5**

1. The child has been sleeping \_\_\_\_\_ six o’ clock. I have not met her\_\_\_\_ two days. He has been ill \_\_\_\_Monday. He has not been coming to class \_\_ five days. I have not seen him \_\_\_\_\_a long time. ( Since/for/from/by)

\*\*\*



**PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**  
*Autonomous*  
Siddhartha Nagar, Vijayawada-520010  
*Re-accredited at 'A+' by the NAAC*

## **22ENG SD T05: COMMUNICATION SKILLS FOR EMPLOYABILITY -II**

**Offered to:** BSc (MECS, MSCS, CAME, CAMS,MSDS,CSCS,BCA,AIML)

**Course Type:** SKILL DEVELOPMENT

**Year of Introduction:** 2020- 2021

**Year of offering:** 2023 - 2024

**Semester:** IV

30 Hrs.

**Credits:** 2

### **Course Outcomes**

Course Outcome NO	Outcome	Mapping to
CO1	Shapes the students' employability skills and build a bridge between the campus and corporate.	PO1
CO2	Systematic and highly enthusiastic through practical activities that promotes personal growth as well as prepare for success.	PO2
CO3	Instils right view about soft skills and writing skills that inspire self-learning through post reading activities and investigative spirit.	PO3
CO4	Focus on the most useful aspects of writing skills. As drafting and documentation skills play a significant role in professional excellence.	PO7
CO5	Project oneself at the entry level of employment by preparing a powerful resume, cv and writing convincing cover letter for dreaming career.	PO5

<b>CO-PO MATRIX</b>								
<b>COURSE CODE</b>	<b>CO-PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>22ENG SD T05</b>	<b>CO1</b>	<b>M</b>						
	<b>CO2</b>		<b>H</b>					
	<b>CO3</b>			<b>H</b>				
	<b>CO4</b>							<b>M</b>
	<b>CO5</b>					<b>H</b>		

## **SYLLABUS**

### **UNIT – I**

1. RESUME WRITING AND COVER LETTER
2. E-MAIL WRITING
3. ESSAY WRITING

### **UNIT – II**

1. GROUP DISCUSSION, INTERVIEW SKILLS, MOCK INTERVIEWS
2. BODY LANGUAGE AND JAM ( JUST A MINUTE)

### **UNIT – III**

1. PARAJUMBLES
2. READING COMPREHENSION
3. CLOSE TEST

### **TEXT:**

Alex.K Soft Skills, S. Chand, New Delhi. 2011 ISBN: 81-219-3192-4

### **REFERENCE:**

1. Kumar, Sanjay. Pushpalata. Communication Skills. Oxford University Press, 2023. ISBN: 978-0-19-945706-9

2. Sharma, R. C, & Mohan, Krishna. Business Correspondence and Report Writing: A Practical Approach to Business and Technical Communication. Fifth Edition, McGraw Hill Education Pvt. Ltd, Chennai, 2018 ISBN: 978-93-85965-05-0.



**PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**  
*Autonomous*  
Siddhartha Nagar, Vijayawada-520010  
*Re-accredited at 'A+' by the NAAC*

**22ENG SD T05: COMMUNICATION SKILLS FOR EMPLOYABILITY -II**

**Semester-IV  
Credits: 2**

**Max. Marks: 35  
Time:2 hours**

---

**MODEL PAPER**

**Section-A**

**Answer any THREE of the following questions.**

**3x5=15 M**

1. Write a note on Do's of group discussion.
2. What is meant by Kinesics? Give details.
3. What is skimming? When do we use it?
4. How do you prepare for an interview?
5. What is the importance of E-mail correspondence?

**Section-B**

**Answer any TWO of the following questions.**

**2x10=20 M**

6. Write a detailed note on body language.
7. What are the practical hints when you are attending the interview?
8. Write about the different types of essays with examples.
9. What are the advantages of e-mail messages? Give details.

\*\*\*





**Parvathaneni Brahmayya Siddhartha College of Arts & Science, Vijayawada-10**  
**(An Autonomous College under the jurisdiction of Krishna University)**

**Reaccredited at the level 'A+' by the NAAC**

**College with Potential for Excellence**

**(Awarded by UGC)**

**DEPARTMENT OF ENGLISH**

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

**COURSE CODE: ENGT21B**

**Max. Marks: 100**

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

**External: 75M**

**No. of Credits: 3**

**Internal: 25M**

**English Praxis Course-II**

**A Course in Reading & Writing Skills**

**I. UNIT**

**Prose:** 1. How to Avoid Foolish Opinions Bertrand Russell 12  
**Skills:** 2. Vocabulary: Conversion of Words  
: 3. One Word Substitutes  
: 4. Collocations

**II. UNIT**

**Prose:** 1. The Doll's House Katherine Mansfield  
**Poetry:** 2. Ode to the West Wind P B Shelley  
**Non-Detailed Text:** 3. Florence Nightingale Abrar Mohsin 12  
**Skill:** 4. Skimming and Scanning

**III. UNIT**

**Prose:** 1. The Night Train at Deoli Ruskin Bond  
**Poetry:** 2. Upagupta Rabindranath Tagore 12  
**Skill:** 3. Reading Comprehension  
: 4. Note Making/Taking

**IV. UNIT**

**Poetry:** 1. Coromandel Fishers Sarojini Naidu 12  
**Skill:** 2. Expansion of Ideas  
: 3. Notices, Agendas and Minutes

**V. UNIT**

**Non-Detailed Text :** 1. An Astrologer's Day R K Narayan 12

**Skills:** 2. Curriculum Vitae and Resume

Total: 60 hrs.

: 3. Letters

: 4. E-Correspondence

**DEPARTMENT OF ENGLISH**  
**GENERAL ENGLISH SYLLABUS FOR B.A/ B.COM/B.SC COURSES UNDER CBCS**  
**SEMESTER-II**

**COURSE CODE: ENGT21B**

**Max. Marks: 100**

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

**External: 75M**

**No. of Credits: 3**

**Internal: 25M**

**Course Structure and Syllabi under CBCS**

Sl No.	Semester	Course Code	Name Of The Subject	Teaching Hours	Credits
1	II Semester	ENGT21B	English praxis -II	4	3

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

**COURSE OUT COMES:**

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

**CO 1.** Acquaint the learner with some widely used words which appear to be similar but are semantically different and also help them to realize the importance of meanings, and understand the grammatical structures in writing. **PO7**

**CO 2.** Speak clearly, effectively and appropriately with correct pronunciation, pause and articulation of voice for a variety of audiences and purposes. **PO2**

**CO 3.** Analyze, interpret, appreciate and comprehend the specified text and the contexts in terms of their content, purpose, and form. **PO1**

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

**CO 5.** Write effectively for a variety of professional and social settings adapting other writer's ideas as they explore and develop their own. **PO3**

**CO-PO MATRIX- ENG T21B**

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

**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**

**COURSE CODE:**

**HINT21A**

### **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-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.,
--------	---------	----------	--

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 ప్రయోగవైచిత్రీ, 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: VIJAYAWADA-10.**

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

Commerce	22COMSDT01	2020-21	
----------	------------	---------	--

**SEMESTER: III**

**No of Credits: 2**

**INSURANCE PROMOTION**

**Learning Outcomes:**

By successful completion of the course, students will be able to;

1. Understand the field level structure and functioning of insurance sector and its role in protecting the risks
2. Comprehend pertaining skills and their application for promoting insurance coverage
3. Prepare better for the Insurance Agent examination conducted by IRDA
4. Plan 'promoting insurance coverage practice' as one of the career options.

**Unit I:**

**06 Hrs**

Introduction of Insurance - Types of insurances. Growth of Insurance sector in India  
- Regulatory mechanism (IRDA) - Its functions

**Unit II:**

**10 Hrs**

Life Insurance plans. Health insurance plans. Products and features. Contents of documents – Sales Promotion methods - Finding prospective customers – Counselling – Helping customers in filing - Extending post-insurance service to customers.

**Unit III :**

**10 Hrs**

General Insurance - Its products (Motor, Marine, Machinery, Fire, Travel and Transportation) and features. Contents of documents. Dealing with customers – Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records.

**Co-curricular Activities Suggested: (4 hrs)**

1. Collection of pamphlets of various insurance forms and procedures
2. Invited Lectures by Development Officers concerned
3. Preparation of working documents
4. Assignments, Group discussion, Quiz etc.

**Reference books:**

1. Principles of Insurance, Himalaya publishing House
2. Principles and Practice of Insurance, "
3. Fundamentals of insurance, "

**P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE, VIJAYAWADA**  
**INSURANCE PRAMOTION**

**Model Paper**

**Semester – III**

**Max Marks: 35 M**

**Duration: 2Hrs.**

**Course Code: 22COMSDT01**

**Pass Min: 14 M**

---

**Section - A**

**Answer any THREE of the following**

**3 x 5 =15M**

1. Explain the term “Insurance’.
2. Elaborate on “Life Insurance”.
3. Explain about Marine Insurance.
4. Write a short note on “maintenance of records” by a general insurance company.
5. Explain the “Motor Insurance”.

**Section - B**

**Answer any TWO of the following**

**2 x 10 = 20**

**M**

6. Explain various types of insurances.
7. Explain various functions of IRDA.
8. Explain various “sales promotion methods “for various life insurance products



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

Siddhartha Nagar, Vijayawada – 520 010

Autonomous - ISO 9001 – 2015 Certified

### Advanced Accounting

**Offered to:** B.Com General/CA/BFSI  
**22COMT31**

**Course Code:**

**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

**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 installments 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 –**PO6**

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

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

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

## Syllabus

### Course Details

Unit	Learning Units	Lecture Hours
I	<b>Accounting for Non Profit Organizations:</b> Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).	15
II	<b>Single Entry System:</b> Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)- Conversion of Single entry to Double entry system (Simple Problems).	15
III	<b>Hire Purchase System:</b> Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).	15
IV	<b>Partnership Accounts-I:</b> Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).	15
V	<b>Partnership Accounts-II:</b> Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).	15

**Textbook:**

1. S.P JAIN AND K.L NARANG, ADVANCED ACCOUNTANCY, KALYANI PUBLISHERS

**Recommended Reference book:**

1. SN Maheswari & SK Maheswari, Financial Accounting, Vikas Publications.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy (Vol-II), Vikas publishers.
4. S.P. Jain & K.L Narang, Accountancy–III, Kalyani Publishers.

**Course Delivery method:** Face-to-face / Blended

**Course has focus on:** Employability

**Websites of Interest:**

**Co-curricular Activities:**

1. Quiz Programs
2. Co-operative learning
3. Seminar
4. Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
5. Visit Non-profit organization and collect financial statements
6. Critical analysis of rate of interest on hire purchase schemes
7. Visit a partnership firm and collect partnership deed
8. Debate on Garner v/s Murray rule in India and outside India
9. Group Discussions on problems relating to topics covered by syllabus
10. Examinations (Scheduled and surprise tests) on all units

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

**Semester – III**

**Max Marks: 70**

**B.Com**

**(Gen)/ CA/ BFSI**

**Advanced Accounting**

Commerce	II B.Com (Gen, CA)	Semester-III		22COMT31
----------	--------------------	--------------	--	----------

**Section-A**

**Answer the following**

**5 x 4 = 20 Marks**

- (a) Features of receipts and payment account. (CO1, L1)

**Or**

(b) What are the differences between Receipts and Payments Account and Income and Expenditure Account? (CO1, L2)
- (a) What are the features of Single Entry System? (CO2, L1)

**Or**

(b) Distinguish between double entry and single entry system. (CO2, L2)
- (a) What is meant by Repossession of Goods?(CO3, L1)

**Or**

(b) Explain the features of Hire Purchase System. (CO3, L1)
- (a) What are Fixed and Fluctuating Capital Methods? (CO4, L1)

**Or**

(b) Explain the Goodwill treatment in case of Admission of a new partner. (CO4, L1)
- (a) What is Insolvency of partner.(CO5, L1)

**Or**

(b) Explain the rule in **Garner v/s Murray** case. (CO5, L2)

**Section - B**

**Answer the following**

**5 x 10 = 50 Marks**

**Unit I**



6. (a) From the following receipts and payment account of a club prepare Income and Expenditure account for the year ended 31<sup>st</sup> December 2017 and a Balance sheet as on that date.

**Receipts and Payments Account**

Receipts	Rs.	Payments	Rs.
To Cash in hand	3,000	By Maintenance of ground	682
To Fixed deposits	3,000	By Match expenses	1,324
To Subscriptions	4,000	By Salaries	1,100
To Entrance fees	275	By Printing	406
To Donations	501	By Postage	105
To Interest on Fixed deposit (upto 30.06.2017)	195	By Purchase of cricket equipment	972
		By sundry expenses	200
		By Investments	1,600
		By Fixed deposits 7%	1,582
		By Cash in hand	3,000
	<b>10,971</b>		<b>10,971</b>

Adjustments:

- i) Outstanding salary Rs. 100
- ii) Unused postage 31.12.2016 Rs. 75 and 31.12.2017 Rs. 90.
- iii) The stock of cricket equipment on 31.12.2017 was Rs. 321.
- iv) Outstanding subscriptions for 2017 were Rs. 800.

(Or)

- (b) The following is the Receipts and Payments account of a Hospital for the year ended 31<sup>st</sup> December, 2015, prepare Income and Expenditure account and a Balance sheet as at the date: **(CO1, L3)**

**Receipts and Payments Account for the year ended 31st December 2015**

<b>Receipts</b>	<b>Amount</b>	<b>Payments</b>	<b>Amount</b>
To Cash in hand	3,565	By Medicines	15,295
To Subscriptions	23,998	By Doctors honorarium	4,500
To Donations	7,250	By Salaries	13,750
To Interest on investments @7%	3,500	By Petty expenses	230
To Proceeds from charity	5,225	By Equipment	7,500
		By Expenses on charity show	375
		By Cash in hand	1,888
	<b>43,538</b>		<b>43,538</b>

**Additional information:**

	<b>1.1.2015</b>	<b>31.12.2015</b>
a. Subscriptions due	120	140
b. Subscriptions received in advance	32	55
c. Stock of medicines	4,405	4,870

d. Estimated value of equipment	10,600	15,800
e. Buildings (Cost less depreciation)	20,000	19,000

### Unit II

7. (a) Kedarnath Keeps his books under single entry system. He gives you are the following information from which you are request to find out his profit or loss for the year ended 31.12.2022

	1-1-2022	31-12-2022
Bank Balance	(Cr. ) 560	(Dr.) 350
Cash in hand	10	50
Sundry debtors	4,500	3,600
Sundry Creditors	2,650	3,000
Stock of goods	2,700	2,900
Plant	4,000	4,000
Furniture	1,000	1,000

Kedaranath had withdrawn Rs. 2,000 during the year and had introduced fresh capital of Rs. 4,200 on 1.7.2022. A provision of 5% on debtors is necessary, write off depreciation on plant at 10% and Furniture at 15%. Interest on capital is to the allowed at 5% p.a.

(Or)

- (b) From the following details, prepare Trading, Profit and Loss Account and Balance Sheet.

Particulars	On 31.3.2019	On 31.3.2020
Stock	25,000	12,500
Debtors	62,500	87,500
Cash	6,250	10,000
Furniture	2,500	2,500
Creditors	37,500	43,750

Bad debts Rs.1,250; Discount received Rs.3,750; Discount allowed Rs.2,500; Sundry expenses Rs.7,500; Payments to creditors Rs.1,12,500; Received from Debtors Rs.1,33,750; Drawings Rs.10,000; Sales returns Rs.3,750; Purchases returns Rs.1,250. Charge depreciation on furniture @ 5% p.a. (CO2, L3)

### Unit III

8. (a) On 1.1.2018 A mini bus purchased on Hire purchased on hire purchase system for Rs. 1,60,000. Rs. 40,000 paid on signing the agreement and the balance by three instalments of Rs. 50,000 each to be paid on last day of each year. Depreciation is to be charged @10% on the diminishing balance method. Prepare necessary ledger accounts in the books of hire purchaser and vendor.

(Or)

(b) The Madras Transport Company purchased motor car from the Bombay Motor Co. on hire purchase agreement on 1st January 2013, paying cash Rs.10,000 as down payment and agreeing to pay further three instalments of Rs.10,000 each on 31st December each year. The cash price of the car is Rs.37,250 and the Bombay Motor Company charges interest as depreciation on the reducing instalment system. Prepare necessary accounts in the books of Madras Transport Company. (CO3, L2)

### Unit IV

9. (a) The following is the Balance Sheet of Harshitha and Sindhu who had been sharing profit and losses in the ratio of 3:2. (CO4, L3)

Liabilities	Amount	Assets	Amount
Creditors	20,000	Cash	3,000

General Reserve	15,000	Bank	7,000
Bills Payable	5,000	Debtors	10,000
Capital Accounts		Furniture	20,000
Harshitha	40,000	Machinery	25,000
Sindhu	20,000	Buildings	35,000
	<b>1,00,000</b>		<b>1,00,000</b>

They agreed to take Sravani as a partner on the following conditions:

- Sravani pay Rs.10,000 as her capital for 1/4th share in the future profits.
- Provision for doubtful debts to be created on debtors 10%.
- Deprecation on furniture 5%, on machinery 10%.
- Increase value of building by 20%.
- Goodwill to be valued Rs.75,000.

Prepare necessary ledger accounts and balance sheet after entry of new partner.

(Or)

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

(CO3, L3)

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

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

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

### Unit V

10. (a) 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			
		<b>95,000</b>			<b>95,000</b>

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.

(Or)

(b) 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. **(CO5, L4)**

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

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
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
	<b>1,52,000</b>		<b>1,52,000</b>

The Partnership was dissolved, and the assets realised the following amounts:

Stock and investments realised 10 percent less than the book values. Debtors realised 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 realisation amounted to Rs.1,000. Pass Journal entries to give effect to the above and show the necessary ledger accounts.



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

Siddhartha Nagar, Vijayawada – 520 010  
**Autonomous - ISO 9001 – 2015 Certified**

**Business Statistics**

**Offered to:** B.Com General/CA/BFSI  
**22COMT32**

**Course Code:**

**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

**Max. Time :** 3 Hours

**Course Prerequisites (if any):** Intermediate level

After completing this programme the students will be able to –

- Objective:**
1. The objective of this course is to impart knowledge on the application of statistical tool and techniques in business decision making.
  2. Students will be able to understand basic theoretical and applied principles of statistics.
  3. Students will gain proficiency in using statistical for data analysis.

**CO-1** Students will be able to understand the basic knowledge and characteristics of business statistics. **PO5, PO7**

**CO-2** Determine the value of the mean, the median, and the mode of ungrouped data. **PO5, PO7**

**CO-3** Explains the disparity of data from one another delivering a precise view of the distribution of data. **PO5, PO7**

**CO-4** Design, Evaluate and apply regression analysis. **PO5, PO7**

**CO-5** Students will able to understand interpret indexes to identify trends in a data set. And what the trend, seasonality, cyclical irregularity in time series. **PO5, PO7**

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

Unit	Learning Units	Lecture Hours
I	<b>Introduction to Statistics:</b> Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation	12
II	<b>Measures of Central Tendency:</b>	18

	Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode	
III	<b>Measures of dispersion and Skewness:</b> roperties of dispersion, Range, Quartile Deviation, Mean deviation, Standard deviation, Coefficient of Variation, Skewness Definition, Karl Pearson's and Bowley's Measures Of skewness	15
IV	<b>Measures of Relation:</b> Meaning and use of correlation, Types of correlation, Karl Pearson's correlation coefficient, Probable Error, Spearman's Rank correlation, Regression analysis comparison between correlation and Regression, Regression Equations	15
V	<b>Analysis of Time Series &amp; Index Numbers</b> Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers.	15

**Text Book**

- 1) Business Statistics –S.Chand

**Reference Books:**

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

**Suggested Co-Curricular Activities:**

1. Power point presentations
2. Role play
3. Seminar
4. Problem Solving Exercises
5. Quiz using Google forms

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

**Semester – III**

**B.Com (Gen)/ CA/ BFSI**

**Course Code: 22COMT32**

**BUSINESS**

**STATISTICS**

**MODEL PAPER**

**Duration: 3 Hrs.**

**Max Marks: 70M**

**SECTION – A**

**Answer the following:**

**5X 4M =**

**20Marks**

1. a) What are the limitations of statistics? CO1, L1  
OR  
b) What are the sources of Primary data? CO1, L1
2. (a) Explain the various types of averages. CO2, L2  
OR  
(b) What do you mean by measures of central tendency? C02, L1
3. (a) What is dispersion? State its objectives CO3, L1  
OR  
(b) Explain the various measures of Skewness. C03 , L2
4. (a) What are the different types of correlation? CO4, L1  
OR  
(b) Explain the any three differences between Regression and Correlation. CO4, L2
5. (a) Explain the components of Time series. CO5, L2  
OR  
(b) What are the uses of index numbers? CO5, L1

**SECTION – B**

**Answer the following:**

**5 X 10M = 50 Marks**

**UNIT – I**

- 6.(a) Define statistics. Discuss its importance and functions. C01, L1  
OR  
(b) What do you mean by collection of data? Explain the various methods of collection of data. C01, L1

**Unit II**

7. (a) Compute Mean and Median for the following data. C02, L3

X Less than	500	450	400	350	300	250	200	150	100
Frequency	150	146	130	93	47	26	15	7	3

**OR**

(b) Calculate Mode for the following data. C02, L3

C I	0-20	20-40	40-60	60-80	80-100	100-120	120-140	140-160
Frequency	14	26	33	36	39	18	6	2

### UNIT – III

8. (a) Calculate Standard Deviation and coefficient of variation for the following data . C03, L3

Class Interval	0-10	10-20	20-30	30-40	40-50
Frequency	5	15	30	65	80

**OR**

(b) Find the Karl Pearson's Skewness for the following data . C03, L3

Size	45-50	51-56	57-62	63-68	69-74
Frequency	12	17	22	18	11

### UNIT – IV

9. (a) Calculate Rank correlation for the following data . C04, L3

Marks In Accounts	20	24	21	27	29	40	38	31	60	50
Marks In Auditing	110	115	127	111	152	141	138	131	161	159

**(OR)**

(b) Find the two regression equations from the following particulars . C04, L3

X	1	5	3	2	1	2	7	3
Y	6	1	0	0	1	2	1	5

### UNIT – V

10.( a) Following are the data of production of computers in a factory. Fit a straight line trend. CO5,L4

Year	2000	2001	2002	2003	2004
Production (in Lakhs)	4	6	9	10	11

**OR**

(b) Show that Fisher's formula satisfies, Time reversal Test and Factor Reversal Test using the following data: C05, L3

<b>Commodity</b>	<b>2000</b>	<b>2001</b>
------------------	-------------	-------------



	<b>Price</b>	<b>Qty</b>	<b>Price</b>	<b>Qty</b>
A	10	12	12	12
B	5	8	6	9
C	20	3	25	4
D	8	10	8	9



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

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

### Business Law

**Offered to: B.Com (General) /CA/BFS1**

**Course Type: Core (TH)**

**22COMT37**

**Course Code:**

**Year of Introduction:2021-22**

**Year of Revision:**

**Percentage of Revision:**

**Semester: III**

**Credits: 4**

**Hours Taught: 75 hrs. Per Semester**

**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 **(PO 7)**

**CO2:** Students acquires knowledge in the role of parties to the contract and impact of it to “QUID- PRO-QUO” for the enforceability of the contract **(PO 5)**

**CO3:** Students will have clarity on competency of persons, modes of discharge of contract, analysing and approaching to remedies in times of breach of contract. **(PO7)**

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

**CO5:** Students get knowledge in new dimensions in business Organisation to overcome constrains with reference to liability, capital and management of business. **(PO7)**

## Syllabus

### Course Details

Unit	Learning Units	Lecture Hours
I	<b>Indian Contract Act – 1872</b> Meaning and Definition Agreement and contract, Classification of Contracts – Valid, Void and Voidable Contracts, Essential elements of Valid Contracts	10
II	<b>Offer and Acceptance</b> Definition of Valid Offer, Acceptance, Consideration, Essential elements of a Valid offer, Essentials of valid Acceptance, Legal rules for lawful Consideration, No consideration, no contract – exceptions.	15
III	<b>Capacity of the Parties and Contingent Contract</b> Rules regarding to Minor Contracts, Rules relating to Contingent Contracts, Rules relating to Quasi Contracts, Different modes of Discharge of Contracts, Rules relating to remedies of Breach of contract.	15
IV	<b>Sale of Goods Act – 1930</b> Contract of Sale meaning and Definition, Types of Goods, Sale and Agreement to Sell, Implied conditions and warranties, Rights of Unpaid Seller, Sale of goods by non- owners.	20
V	<b>Limited Liability Partnership Act, 2008</b> Meaning and Features of LLP, Partner- Designated partner- Maximum and Minimum number of partners- Qualification of partners, Procedure to incorporate a LLP, difference between Company, Limited Liability Partnership and Partnership.	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 / Entrepreneurship

#### **Co-curricular Activities:**

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

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

**Business Law- Model Paper**

Duration: 3 Hrs.

Max Marks: 70M

**Section-A**

**Answer the following:**

(5 x 4M = 20Marks)

1. (a) Distinguish void and voidable contracts. (CO 1, L1)  
OR  
(b) Explain the terms ‘agreement’ and ‘contract’ C01, L1
2. (a) Briefly explain different types of offer. (CO2 , L2)  
OR  
(b) “No consideration, no contracts”. Discuss the statement with exceptions. (CO2, L2)
3. (a) Can minor be a party to a contract? Discuss. (CO3, L2)  
OR  
(b) Explain quasi contracts. (CO3, L3)
4. (a) What are goods? What are the different types of goods? (CO4, L1)  
OR  
(b) Who is unpaid seller? What are his rights? (CO4, L1)
5. (a) Briefly explain designated partner. (CO5, L2)  
OR  
(b) State the features of limited liability partnership. (C05, L1)

**Section-B**

**Answer the following questions:**

(5 x 10M = 50Marks)

**Unit-I**

6. (a) “All agreements are not contracts ,but all contracts are agreements”. Discuss. (CO1, L2)  
(OR)  
(b) Discuss in detail different kinds of contracts. (CO1, L2)

**Unit-II**

7. (a) Discuss in details the essentials of a valid acceptance. (CO2, L2)  
(OR)  
(b) What is consideration? Discuss the legal rules relating to valid consideration.

**Unit-III**

8. (a) What are contingent contracts? Explain the legal rules relating to continent contract. (CO3, L1)  
(OR)  
(b) What are the remedies for breach of contract? (CO3, L2)

**Unit-IV**

9. (a) Define a ‘condition’ and a ‘warranty’. Explain the implied conditions and warranties. (CO4, L1)  
(OR)  
(b) Explain the difference between sale and agreement to sell. (CO4, L3)

**Unit-V**

10. (a) What is the procedure to incorporate a limited liability partnership? (CO5, L1)  
(OR)  
(b) Distinguish between partnership and limited liability partnership. (CO5, L4)



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

Siddhartha Nagar, Vijayawada – 520 010

*Autonomous -ISO 9001 – 2015 Certified*

### Goods and Service Taxes

**Offered to:** B.Com General

**Course Type:** Core (TH)

**Course Code:** 22COMT38

**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 Indian taxation structure.

### Course Objectives:

1. To enable the students to learn the concepts of indirect tax and GST from the pre-GST period to Post –GST period.
2. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
3. To help the students to understand the compliance related to documentation on under the indirect tax regime.

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

**CO1:** Acquaint the students with basic principles of goods and service tax. **PO5,PO7**

**CO2:** Impart knowledge on various kinds of GST and GST rates. **PO7**

**CO3:** Comprehend the knowledge about tax invoice and composition levy scheme. **PO5,PO7**

**CO4:** Familiarize the students about value of supply and GST registration procedure. **PO5**

**CO5:** Familiarize the students with regard to GST Returns. **PO5**

### Syllabus

#### Course Details

Unit	Learning Units	Lecture Hours
I	Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.	15
II	GST Principles – Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services - Procedure for levy and collection of tax - refund of tax.	15
III	Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply –Mixed Supply.	15

IV	Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Persons liable for registration - Persons not liable for registration - Procedure for registration.	15
V	GST Returns: Regular Monthly Filing Returns- Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST.	15

**Textbook:**

Dr. Ravi M. N, BhanuPrakash B.E, Dr.SumanSheety N, Business Taxation (GST and Customs Duty), Professional Books Publisher.

**Recommended Reference book:**

1. R.G. Saha, V. NageswaraRao, Kona NarayanaRao, P. Vnitha, DVVS Gupta, V. Siva RamaKrishna, B. Simhadri Naidu, Goods and Services Tax - 1, Himalaya Publishing House.
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
3. Dr. Ravi M.N, Theory & Practice of GST, BPB Publications.

**P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE, VIJAYAWADA**  
**B. Com** **Course** **Code:**  
**22COMT38**  
**Duration: 3 Hrs.** **Max Marks : 70M Marks**  
**: 70M**

**GOODS AND SERVICES TAXES**  
**Model Paper**  
**Section – A**

**Answer the following:**

**5 X 4M = 20M**

1. a. What are the Salient features of GST? (CO1) L1  
(or)  
a. Explain about working of GST in India.. (CO1) L2
2. a. Explain about Dual GST model in India. (CO2) L1  
(or)  
a. What are the principles under GST? (CO2) L2 .
3. a. What do you mean by Mixed Supply? (CO3) L2  
(or)  
b. What is Reverse charge Mechanism. (CO3) L2
4. a. Define Input tax credit. ( CO4) L1  
Or  
b. What is the procedure for registration (CO4) L2
5. a. Write a short note on GSTR - 2. (CO5) L2  
(or)  
b. Write about regular monthly return filing. (CO5) L2

**Section – B**

**Answer the following:**  
**50M**

**5 X 10M =**

6. a. Explain in detail about voluntary and compulsory registration. (CO1) L2  
(or)  
b. Define GST and also explain advantages and Disadvantages of GST. (CO1)L2
7. a. List out Vijay kelkar shah committee recommendations in detail.. (CO2) L1  
(or)  
b. What is procedure for levy and collection of tax.. (CO2) L2
8. a. Briefly explains about composition levy scheme under GST. . (CO3) L2  
(or)  
What is tax Invoice Explain mandatory elements in Tax Invoice (CO3) L1
9. a. Who are the persons are liable and not liable under GST registration. (CO4) L1  
(or)  
b. Explain about Time of supply of Goods and services.(CO4) L1

10. a. Write about various kinds of GST returns. (CO5) L2

(or)

b. What are the records to be maintained under GST (CO5) L2





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

**DEPARTMENT OF ENGLISH**  
**ENGLISH PRAXIS – III SYLLABUS FOR B.COM GEN, CA& BCA COURSES**  
**UNDER CBCS**  
**SEMESTER-III (2023-24)**

**Title of the Paper: English Praxis- III**

**Course Code: 22ENG T01**

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

**No. of Credits: 3**

**Max. Marks: 100**

**External: 70M**

**Internal: 30M**

**Course Structure and Syllabi under CBCS**

<b>S. No</b>	<b>Semester</b>	<b>Course Code</b>	<b>Title of the Paper</b>	<b>Teaching Hours</b>	<b>Credits</b>
1	<b>III Semester</b>	22ENG T01A	<b>English praxis -III</b>	4	3

**OBJECTIVE:** The main objective of this course is to enrich student's abilities to speak fluently, participate confidently in any social interaction, face any professional discourse, demonstrate critical thinking and enhance conversational skills by deserving the professional interviews.

**COURSE OUT COMES: At the end of the course the learners will be able to:**

**CO1.** Analyze interpret, appreciate and comprehend the specified text and the contexts in terms of their content, purpose and form. **PO1**

**CO2.** Comprehend effectively for a variety of professional and social settings, adapting other writer's ideas as they explore and develop their own. **PO2**

**CO3.** Engage in simple, common and basic social and academic conversations, demonstrating the ability to open and close a conversation and to ask for clarification, information or assistance, as well as agreeing/disagreeing and giving examples. **PO3**

**CO4.** Convey their own interpretations by building dialogues and developing the learner's performance level in spoken English through the activities. **PO4**

**CO5.** Acquaint the learner with the skills to debate, describe and role play. **PO5**

<b>CO-PO MATRIX- ENG T01A</b>							
<b>CO-PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
CO1	M						
CO2		M					
CO3		H					
CO4							H

CO5						H	
-----	--	--	--	--	--	---	--



**Parvathaneni Brahmaya Siddhartha College of Arts & Science, Vijayawada-10**  
**(An Autonomous College under the jurisdiction of Krishna University)**

**Reaccredited at the level 'A+' by the NAAC**  
**College with Potential for Excellence**  
**(Awarded by UGC)**

**DEPARTMENT OF ENGLISH**

**ENGLISH PRAXIS -III SYLLABUS FOR B.A/ B.COM/ B.SC COURSES UNDER CBCS**

**SEMESTER-III (2023-24)**

**Title of the Paper: English Praxis –III**

**Course Code: 22ENG T01**

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

**No. of Credits: 3**

**Max. Marks: 100**

**External: 70M**

**Internal: 30M**

**ENGLISH PRAXIS –III**

**Learning Outcomes**

***By the end of the course the learner will be able to:***

- Speak fluently in English
- Participate confidently in any social interaction
- Face any professional discourse
- Demonstrate critical thinking
- Enhance conversational skills by observing the professional interviews

**SYLLABUS**

**I. UNIT**

**Speech:** 1. Tryst with Destiny Jawaharlal Nehru

**Skills:** 2. Greetings

3. Introductions

**II. UNIT**

**Speech:** 1. Yes, We Can Barack Obama

**Interview:** 2. A Leader Should Know How to Manage Failure Dr.A.P.J.Abdul Kalam/ India Knowledge at Wharton

**Skills:** 3. Requests

### III. UNIT

Interview: 1. Nelson Mandela's Interview with Larry King

**Skills:** 2. Asking and Giving Information

3. Agreeing and Disagreeing

### IV. UNIT

Interview: 1. JRD Tata's Interview with T.N.Ninan

**Skills:** 2. Dialogue Building

3. Giving Instructions/Directions

### V. UNIT

**Speech:** 1. You've Got to Find What You Love Steve Jobs

**Skills:** 2. Debates

3. Descriptions

4. Role Play

## P B SIDDHARTHA COLLEGE OF ARTS & SCIENCE, VIJAYAWADA-10

### DEPARTMENT OF ENGLISH

Title of the Paper: English Praxis –III

Max. Marks: 70

Course Code: 22ENG T01

Time: 03 Hours

### MODEL PAPER

#### SECTION-A

I. Answer the following questions.

2x10=20M

1. a. What are the six leadership traits that Kalam talks about? CO1 L2

(Or)

b. What does Barack Obama in his speech say that change has come to America?

CO4 L4

2. a. What are the major changes in Indian business that were noticed by J.R.D.Tata?

CO2 L4 (Or)

b. What was the first story that Steve Jobs narrated at the commencement? Narrate in your own words.

#### **SECTION-B**

II. Answer the following questions.

3x5=15M

1. a. What was the ambition of the greatest man of our generation? CO1 L4

(Or)

b. How does Dr. A.P.J. Abdul Kalam describe his spirituality? CO3 L2

2. a. Explain in your own words, what Mandela says he learnt, while he was in prison.

CO3 L2 (Or)

b. Why did Nelson Mandela say that he never got angry? CO3 L2

3. How does Tata describe Birla? CO3 L2

(Or)

b. Why did Steve Jobs become interested in Calligraphy? CO4 L4

## SECTION-C

**III. Answer any SEVEN of the following.**

**7x5=35M**

1. Mr. Krishna meets Ms Bhaskar, his son's teacher, at the school. Write a dialogue between them. **CO2. L2**
2. Jagadish from Tiruamla Technologies, Tirupathi, goes to the office at Hyderabad to meet the Company's Finance Manager, on his prior appointment. Jagadish introduces himself to the Finance Manager's secretary, explaining who he is, where he is from, and why he is there. **CO3. L1**
3. List any five debate points on Impact of Social Media on Youth. **CO4. L2**
4. Build up a conversation based on the hints given below.  
Good morning – new to this place – in the Air Force – what do you do? – How fortunate! Need to enroll my daughter in a school – tell me about good schools in Vishakhapatnam – thank you. **CO. L3**
5. Rahul is a new student in the college. He asks Bharat for directions to the library. Give some directions. **CO3. L3**
6. Anu asks her friend Rajesh to get her college admission form from the college. Write a dialogue of request. **CO4. L2**
7. Construct a dialogue between the customer and a shop keeper seeking information about the price of the groceries. **CO4. L1**
8. Your parents insist that you should cut down your extra-curricular activities in order to focus on your studies. Construct a dialogue either agreeing or disagreeing with your parent. **CO4. L1**
9. Plan a role play between the principal and a parent asking him/her to take care of his/her child's attendance. **CO5. L2**



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

<b>Semester:</b>	IV	<b>Credits :</b>	<b>4</b>
Offered to	B. Com (General)(CA)	<b>Course Code</b>	22COMT41
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2021-22</b>
<b>Year of Revision:</b>	--	<b>Percentage of Revision:</b>	--
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

**Corporate Accounting**

**Course Outcomes:**

1. CO 1: The students will have a good command on issue of shares and also forfeiture and reissue of shares. (PO.1)
2. CO 2: The students will be able to apply various modes for redemption of Debentures and also they can be able to utilize the free reserves for issue of bonus shares. (PO.4)
3. CO 3: The student will be able to determine the value of goodwill by using different methods. (PO.4)
4. CO 4: The students will have a good command on ascertainment of value of share by using Asset backing method and Yield method. (PO.4)
5. CO 5: The students will acquire the knowledge of preparing final accounts of companies as per the provisions of Companies Act 2013. (PO.7)

**Unit-I: Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium – Forfeiture and Reissue of Shares (including problems).

**Unit-II: Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares –Issue of right shares- Buyback of Shares - (including problems).

**Unit-III: Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

**Unit-IV: Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit-V: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**Text Books:**

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications

**Reference Books:**

3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. : Arulanandam & Raman, Himalaya Publishing House.

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

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

Commerce	B. Com (Gen,CA,BFSI)	Semester – IV	2021-22	Course Code: 22COMT41
----------	----------------------	---------------	---------	-----------------------

**Duration: 3 Hrs.**

**Model Paper**  
**Corporate Accounting**

**Max Marks: 70M**

**Section – A**

**Answer any five of the following.**

**5X4=20M**

1. What are different types of shares? CO1 L1

OR

Explain about Forfeiture and re- issue. CO1 L2

2. What are the various provisions relating to bonus issue? CO1 L1

OR

What are the provisions relating to buy back of shares CO2 L2

3. What is meant by goodwill? What is the need of its valuation? CO3 L2

OR

What are the various methods of valuation of goodwill? CO 3 L2

4. what is the need for valuation of shares?

OR

Write about yield method of share valuation with an example

5. what are the provisions relating to dividend as per company's act? (CO5) L2

OR

Write brief note about Dividend Distribution Tax

**Section-B**

**Answer the following**

**5X10=50Marks**

6. a) Bharat Electronics Ltd Issued 1,00,000 equity shares of Rs.10 each to the public at par. The details of the amount payable on the shares are as follows:

Date	Call	Rs. Per share
1 <sup>st</sup> April 2018	Application	2.00
1 <sup>st</sup> June 2018	Allotment	3.00
1 <sup>st</sup> July 2018	Final call	5.00

Application monies were received on 1,20,000 shares. Excess application monies were refunded immediately. All other amount was received excepting final call money on 1,000 shares. Pass Journal entries to record the above in the books of Bharat electronics ltd.

(CO1) L2

(Or)

- b) A company offers 12,000 shares of Rs 10 each. Applications were received for full. Money payable is as follows: on Application Rs 3/- on allotment Rs2/- on First call Rs 2/- and Rs 2/- on Final call. The shares are fully allotted and call money is realized in time. You are required to pass journal entries in the books of the company. (CO1) L3

7. a) Anju Ltd had an accumulated amount of general reserve of Rs.5,00,000. The directors of Anju Ltd decided to declare bonus out of the general reserve in the following manner:

- a. to make 10,000 partly paid shares of Rs. 10 each paid up Rs.6 each, as fully paid up.  
b. to distribute 4 fully paid bonus shares of Rs.10 each at Rs.12 each, for 5 fully paid existing 20,000 shares of Rs.10 each.

Show journal entries in the books of Anju Ltd to give effect to the above adjustments.CO2 L2

(Or)

b) Show by means of Journal Entries how you will record the following issues

- i) P Ltd issues 5,000 10% Debentures of Rs1,000/- each at a discount of 5% redeemable at the end of 6 years at par
- ii) Q Ltd issued 5,000 12% Debentures of Rs 100 each at par redeemable at the end of 5 years at a premium of 5%
- iii) R Ltd issues, 5000 12% Debentures of Rs 100 each at a discount of 5% redeemable at the end of 5 years at a premium of 5%
- iv) S Ltd issues 5,000 Debentures of Rs 100 each at a premium of 5% redeemable at the end of 5 years at a premium of 5%

CO2 L3

8. a) Ascertain the value of goodwill of PBSC Ltd carrying on business as retail traders from the following balance sheet as on 31<sup>st</sup> December 2020 according to capitalization method CO3 L2

Liabilities	Rs.	Assets	Rs.
Paid up capital: 2,500 shares of Rs.100 each	2,50,000	Goodwill	25,000
Surplus account	56,650	Land and buildings at cost	1,10,000
Bank overdraft	58,350	Plant and machinery	1,00,000
Sundry creditors	90,500	Stock	1,50,000
Provision for taxation	19,500	Book debts less provision	90,000
	4,75,000		4,75,000

Additional information:

The company commenced operations in 2018 with a paid up capital as aforesaid of Rs.2,50,000. The profits earned before providing taxation have been as :

2016 Rs. 61,000; 2017 Rs. 64,000; 2018 Rs. 71,500 2019 Rs. 78,000; 2020 Rs. 85,000

You may assume that income tax at the rate of 50% has been payable on these profits.

The average dividend paid by the company for the four years is 10% which is taken as reasonable return expected on the capital invested in the business.

(Or)

b) P Ltd proposed to purchase the business carried on by Shri C. Goodwill for this purpose is agreed to be valued at three years purchase of the (i) simple average profits and (ii) weighted average profits of the past four years. The appropriate weights can be used.

The profits for these years are: 2010 Rs .1,01,000; 2011 Rs. 1,24,000; 2012 Rs . 1,00,000 and 2013 Rs. 1,50,000. On scrutiny of the accounts the following matters are revalued:

- i. On 1<sup>st</sup> September, 2012 a major repair was made in respect of the plant incurring ₹ 30,000 which amount was charged to revenue. The said sum is agreed to be capitalized for goodwill calculation subject to adjustment of depreciation of 10% p.a. on reducing balances method.
- ii. The closing stock the year 2011 was over valued by Rs. 12,000
- iii. To cover management cost an annual charge of Rs. 24,000 should be made for the purpose of goodwill valuation.

Compute the value of goodwill of the firm. CO3 L3

9. a) The summarized balance sheet of BK Ltd as at 31<sup>st</sup> March 2020 is as follows

Liabilities	Amount	Assets	Amount
40,000 Equity share of Rs 10 each fully paid up	4,00,000	Goodwill	1,00,000
10,000 Equity share of Rs 10 each Rs 8 paid up	80,000	Other fixed assets	5,50,000
Reserves	2,00,000	Current Assets	2,70,000



11% Debentures	2,00,000	Preliminary Expenses	10,000
Current Liabilities	50,000		
	<b>9,30,000</b>		<b>9,30,000</b>

The goodwill is independently valued at Rs 90,000/- and other fixed assets at Rs 5,20,000. There was a contingent liability of Rs 20,000. Which has become payable. Determine the value of both the shares under net asset method. (CO3) L3

OR

b) The Balance sheet of Aditya Limited as on 31-03-2020 was as follows:

Liabilities	Amount	Assets	Amount
Share capital 2,000 shares of Rs100 each	2,00,000	Land and Buildings	1,10,000
General Reserve	40,000	Plant and Machinery	1,30,000
Profit and Loss account	32,000	Patents	20,000
Sundry Creditors	1,28,000	Stock	48,000
Income tax provision	60,000	Debtors	88,000
		Bank Balance	52,000
		Preliminary Expenses	12,000
	<b>4,60,000</b>		<b>4,60,000</b>

The expert valuer valued land and buildings at 2,40,000, Goodwill at 1,60,000 and plant and machinery at 1,20,000. Of the total debtors. It is found that debtors of 8,000 are bad.

Ascertain the value of shares under net assets value method. (CO4) L3

10.a) The following is the trial balance of Venkateshwara Limited as at 31.3.2021

Particulars	Debit ₹	Credit ₹
Stock on 1 <sup>st</sup> April	7,50,000	-
Sales	-	35,00,000
Purchases	24,50,000	-
Wages	5,00,000	-
Discount	70,000	50,000
Salaries	75,000	-
Rent	49,500	-
General expenses including insurance	1,75,000	-
Profit and loss account on 1 <sup>st</sup> April 2020	-	1,50,300
Dividend paid	90,000	-
Bad debts	48,300	-
General reserve	-	1,55,000
Cash in hand and at Bank	1,62,000	-
Authorized capital and issued capital (full subscribed, 1,00,000 shares of ₹10 each)	-	10,00,000
Sundry debtors and creditors	3,75,000	1,79,500
Plant and machinery`	2,90,000	-
Total	50,34,800	50,34,800

You are required to prepare a statement of profit and loss and balance sheet for year ended 31<sup>st</sup> March 2021 as per the Revised Schedule III of the companies Act.

- Closing stock ₹8,20,000
- Depreciate machinery at 15% p.a.
- One month's rent at ₹54,000 was due on 31<sup>st</sup> March 2021
- Six months' insurance was unexpired ₹3,750
- The directors proposed a dividend of 8%.

OR

b) The following is the Trial Balance of Rama Company Limited as on 31<sup>st</sup> March 2020

	In 000	In 000
Sales		1,87,500
Purchases	1,22,500	
Wages	25,000	
Discount		2,500
Furniture and Fittings	8,500	
Stock 31 <sup>st</sup> March 2019		7,650
Dividend Paid	5,000	
Share Capital		50,000
Debtors and Creditors	18,750	8,750
Plant and Machinery	15,000	
Cash at Bank	8,000	
Reserve		8,000
Patents and Trade Mark	2,400	
	<b>2,64,400</b>	<b>2,64,400</b>

Prepare Trading account, Profit and loss account, Profit and Loss Appropriation account for the year ended 31-03-2020. And Balance Sheet as on that date. Take into consideration the following adjustments

- i) stock on 31-03-2020 was valued at 40,000,000
- ii) Depreciation on fixed assets at 10%
- iii) Make a provision for Income Tax at 50%
- iv) ignore corporate dividend tax. (CO5) L3

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

**Income Tax**

<b>Semester:</b>	IV	<b>Credits :</b>	4
Offered to	B. Com (General)	<b>Course Code</b>	22COMT43
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2015-16</b>
<b>Year of Revision:</b>	<b>2021-22</b>	<b>Percentage of Revision:</b>	<b>30%</b>
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

Course Outcomes:

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

**CO1:** Acquire knowledge about tax rate schedule and residential status of an individual **PO4 PSO2**

**CO2:** Enlist the ability of provisions of income from salary and its taxability **PO4 PSO2**

**CO3:** The student can build on idea about taxability of income from house property and business income **PO4 PSO2**

**CO4 :**Comprehend the knowledge about Income from capital gain **PO1 &PO6 PSO2**

**CO5:** Import knowledge in the provisions of Income from other sources and to compute the Total income **PO7 PSO2**

**CO-PO MATRIX**

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

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual - Incidence of Tax – Incomes Exempt from Tax (theory only).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self-Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business

Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Text Books:**

1. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
2. Income Tax, Seven Lecture Series, Himalaya Publications

**Reference Books:**

Dr Y Kiranmayi - Taxation, Jai BharathPublishe

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

<b>Commerce</b>	<b>II B. Com (Gen)</b>	<b>Semester – IV</b>	<b>2021-22</b>	<b>Course Code: 22COMT43</b>
-----------------	------------------------	----------------------	----------------	------------------------------

**Duration: 3 Hrs.**

**Model Paper**

**Max Marks: 70M**

**Income Tax  
Section-A**

Answer **any Five** of the following:

**5 X 4M = 20M**

1. a. Define i) Income ii) Assesse. (CO1, L1)  
(Or)  
b. Explain about Residential status. (CO1, L1)
2. a. Explain Deductions under section 16. (CO2, L2)  
(Or)  
b. Define perquisites. (CO2, L2)
3. a. Define Annual Value. How it is determined? (CO3, L2)  
(Or)  
b. What is unrealized rent and how it is treated when it is recovered? (CO3, L2)
4. a. What do you understand by the term Business and Profession? (CO4, L1)  
(Or)  
b. What are the allowed and dis-allowed expenses? (CO4, L1)
5. a. Write about deductions under section 80. (CO5, L2)  
(Or)  
b. What is total income? (CO5, L1)

**SECTION B**

Answer the Following:

**5 x10M = 50M**

6. a) Following are the incomes of Raj for the previous year 2019-2020 (CO1, L3)

Rs

- |  |        |
|--|--------|
| i) Profit from business in Bangalore   | 10,000 |
| ii) Income accrued in India but received in Japan  | 4,000  |
| iii) Profit from business in Canada but received in India  | 5,000  |
| iv) Income from house property in Karachi received in Bombay   | 4,000  |
| v) Profit from business established in England and deposited there, the business being controlled from India | 20,000 |
| vi) Income from house property in America and deposited there  | 2,000  |
| vii) Past untaxed income brought into India during the previous year   | 10,000 |

Compute the total income of Raj for the assessment year 2020-2021

If he is (a) Resident (b) N.O.R (c) Non-Resident

(or)

b) Mr. Joseph a foreigner came to India from Poland for the 1<sup>st</sup> April 2017 he stayed here continuously for 3 years and went to France on 1<sup>st</sup> April 2020. He however returned to India on 1<sup>st</sup> July 2020 and went to Poland on 1<sup>st</sup>

December 2021. He again came back to India on 25<sup>th</sup> January 2023 on a service in India what is his residential status for the assessment year 2023-24 **(CO1, L3)**

7. a) Rahul an employee of Ranchi based company provides the following particulars of his salary.

	<u>Rs.</u>	
Basic salary	15,000p.m.	
Bonus	12,000	
Commission	2,000 p.m.	
Club facility	6,000	
Transport allowance	1,800p.m.	
Free use of car more than 1.6 capacity for both personal and employment purpose, expenses met by employer.		
Compute income under the head salary for the assessment year 2022-23.		<b>(CO2, L2)</b>

Or

b) From the following particulars find out the income from salaries of Mr.Krishna

- i) Salaries Rs 4000/- per month
- ii) DA Rs1000/- per month
- iii) Commission Rs10,000/-Per Annum
- iv) CCA Rs 200/- Per month
- v) Entertainment Allowance Rs 350/- per month (on 1-04-55 Rs 250/- per month)
- vi) Professional tax paid Rs300/-

He is provided with a car of 16HP for office and personal use and all the expenses are paid by the employee. **(CO2, L3)**

8. a) Mrs. Gupta let one house property @ 60,000 p.m.

Municipal valuation @ 72,000 p.m.

Fair rent @ 90,000 p.m.

Standard rent @ 1,00,000 p.m.

Municipal tax paid @ 40,000. Compute Net annual value **(CO3, L2)**

Or

b) From the particulars given below compute the income from profession of DrKarim for the assessment year 2021-22.

### Receipts:

- i) Visiting fees Rs 26,000/-
- ii) Consultation fess RS 15,000/-
- iii) Sale of Medicines Rs 16,000/-
- iv) Dividends Rs 5,000/-

### Expenses

- i) Dispensary Rent Rs 5,000/-
- ii) Electricity Charges Rs3,000/-
- iii) Telephone Expenses Rs 3000/-
- iv) Salary to compounder Rs 5,000/-
- v) Purchase of Medicines Rs 8,000/-
- vi) Depreciation of X-Ray Machine Rs 2,000/-
- vii) Income Tax Rs 5,000/-
- viii) Donations Rs 2,000/-
- ix) Motor car expenses and depreciation 6,000/-

### Other Particulars

- i) Electricity charges include domestic bill Rs 1,000/-
- ii) 50% of motor car expenses are for professional use

**(CO3, L3)**

9.a) MrSrikanth purchased jewellery on 01-01-1972. For ₹ 2,00,000.(FMV as on 01-04-2001 was ₹ 3,00,000). MrSrikanth starts a jewellery business and brought jewellery as stock in trade in the jewellery business on 01-01-2004) when the fair market value of the jewellery is ₹15,00,000. The jewellery is sold on 31-12-2002 for ₹ 18,00,000. Compute his capital gain.  
CII : 2001-02: 100, 2003-04 : 109 (CO4, L2)

Or

b) Mr X sold his residential house on 01-08-2019 for a total consideration of Rs 10,000. This house was acquired by him in August 2004 for RS 2,00,000/- he has carried out repairs to the house in October 2010 spending Rs 50,000/- compute taxable capital gains for 2020-21 (CO4) L3  
(CII : 2004-05: 113, 2010-11 : 167 and 2019-20: 289)

10 a) Kishore gives the following information of his income for the P.Y. 2022-202. Compute total taxable income for A.Y. 2023-2024.

Rent received p.m	₹9,000.	
Income from business (computed)	₹2,00,000.	
Income from salary (computed)	₹4,10,000.	
Income from other sources	₹1,02,000.	
He makes payments towards:		
Life insurance premium	₹25,000.	
Donation to P. M. Relief Funds	₹15,000.	
Interest on education loan of his son	₹8,500.	
Medical insurance premium of his health	₹12,000.	(CO5, L3)

or

b) Sk.Basu is in service in Bangalore drawing a monthly salary of Rs 15,000/- per month and DA 100% of salary. He contribute 10% of his salary to RPF. His taxable income from house property is 12,300/- he has also interest on government securities amounting to Rs 14,000/- (gross) he has paid life insurance premium for a policy on his own life Rs 700/- he paid medical insurance premium Rs 8000/- through a bank draft he paid Rs 2,000/- to PM National Relief Fund.

Compute the total income of SK.Basu(CO5, L3)

\*\*\*

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

**Cost and Management Accounting**

<b>Semester:</b>	IV	<b>Credits :</b>	<b>4</b>
Offered to	B. Com (General)(CA)	<b>Course Code</b>	22COMT45
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2021-22</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

**Course Outcomes:**

**CO1:** Impart knowledge on the fundamental concept of cost accounting and management accounting. (PO1)

**CO2:** Comprehend the knowledge in effective control of raw materials, work in progress, and labour cost . (PO2)

**CO3-** Students will understand the profit making decisions in complex situations of any business Organisation (PO 4, 6 )

**CO4 –** Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools (PO 1)

**CO5 –** Students will critically understanding the cash and fund flow concept and impact of cash flow on business operations (PO 1, 7)

**UNIT-I: Introduction:**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations -

Management Accounting: Features – Objectives – Functions –

Elements of Cost - Preparation of Cost Sheet (including problems)

**UNIT-II: Material and Labour Cost:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**UNIT-III: Marginal Costing:**

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

**UNIT-IV: Financial Statement Analysis and Interpretation:**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (includingproblems)

**UNIT-V: Cash Flow Statement**

Introduction and meaning - Accounting standard 3-Comparison between funds and cash flow statements - Uses and significance of cash flow statement -Limitations of cash flow statement-Procedure for preparing a cash flow statement -Sources of cash inflows - Application of cash or cash outflows.(Problems).

**Text Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, KalyaniPublishers.

**References:**

2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt.Ltd.

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

Commerce	II B. Com (Gen,CA)	Semester – IV	2021-22	Course Code:22 COMT45
----------	--------------------	---------------	---------	-----------------------

**Duration: 3 Hrs.**

**Model Paper**

**Max Marks: 70M**

**COST AND MANAGEMENT ACCOUNTING**

**SECTION A**

**Answer the following**

**5x5=25**

1. a. Define Cost Accounting and state its objectives. (CO1) L2  
OR  
b. What are the functions of Management Accounting? (CO1) L2
2. a. Explain the need for material control. (CO2) L2  
OR  
b. What is Labour Turnover ? (CO2) L1
3. a. What is meant by PV Ratio? (CO3) L1  
OR  
b. What is meant by Margin of Safety? (CO3) L1
- 4 a. What is meant by Common size income statement? (CO4) L1  
OR  
b. What are the advantages of financial statement analysis? (CO4) L1
5. a. What are the Sources and applications of cash flow statement. (CO5) L2  
OR  
b. What are the difference between Cash flow and Funds flow statements (CO5) L2

**SECTION B**

**Answer the Following**

**5x10=50**

6. a) Explain the limitations of Financial Accounting and also differentiate the Cost Accounting and Financial Accounting. (CO1) L2

Or

- b) From the following particulars prepare cost sheet for the year ending 2020

Particulars	1-1-2017	31-12-2017
Raw Material	25000	26200
Finished goods	17300	15700
Work in progress	8200	9100

Raw material purchased	21,900	
Carriage inwards	1,100	
Direct Expenses	120	
Factory overheads	910	
Direct wages	17,200	
Sale of finished goods	72,300	
Selling overheads	4,200	
Administration overheads	3,200	(CO1) L3

7. a) . Show the stores ledger entries under simple average method for the following particulars

Apr 1 Opening Balance	300Units	2.00
2 Purchase	200Units	2.20



4 Issued	150Units	
6 Purchase	<u>200Units</u>	2.30
11 Issued	150Units	
19 Issued	200Units	
22 Purchase	<u>200Units</u>	2.40
27 Issued	150Units	

There is a shortage of 10 units on the Apr 22<sup>nd</sup> purchases, it was identified and recorded on 25<sup>th</sup> Apr.  
(CO2) L3

Or

- b) From the following particulars calculate earnings of a worker under Halsey and Rowan's plan  
Standard time 10 hrs  
Time taken 6hrs  
Hourly Rate 2/-Rs (CO2) L3

8. a). The results of a company for the last two years are as follows:

Years	Sales Rs	Profit Rs
2004	1,50,000	20,000
2005	1,70,000	25,000

You are required to calculate

- A) P/V Ratio                      B) BEP in rupees  
C) The sales required to earn a profit of Rs 40,000  
D) Profit when sales are Rs 2,50,000  
E) Margin of Safety at a profit of Rs 50,000 (CO3)                      L2

Or

- b) Assuming that the cost structure and selling prices remain the same in periods I & II find out  
i) Profit Volume Ratio  
ii) Fixed Cost  
iii) BEP for sales  
iv) Margin of safety at a profit of Rs 15,000/\_  
v) Profit when sales are Rs 1,00,000/-  
vi) sales required to earn a profit of Rs 20,000/- (CO3) L3

9. a. From the following Income statement prepare a Comparative statement.

Particulars	2017 Rs.	2018 Rs.	Particulars	2017 Rs.	2018 Rs.
To Cost of goods Sold	420	560	By Sales	600	750
To Administration expenses	50	66	By Dividend received	30	90
To Selling and distribution expenses	25	23			
To Interest on debentures	12	12			
To Loss on Sale of plant	6	4			
To Provision for income tax	40	48			
To Net profit	77	97			
	<b>630</b>	<b>810</b>		<b>630</b>	<b>810</b>

(CO4) L3

Or

- b) The following are the Balance Sheet of Krishna & Co for the year ending 31-03-2020&2021  
prepare a comparative Balance Sheet (CO4) L3

Liabilities	2020	2021	Assets	2020	2021
Equity Share Capital	3,00,000	4,00,000	Land & Buildings	1,85,000	1,35,000
Reserves & Surplus	1,65,000	1,11,000	Plant & Machinery	2,00,000	3,00,000

Debentures	1,00,000	1,50,000	Furniture & Fixtures	10,000	12,500
Long term loans	75,000	1,00,000	Other Fixed Assets	12,500	15,000
Bills payable	25,000	22,500	Cash in hand	10,000	40,000
Sundry creditors	50,000	60,000	Bills Receivables	75,000	45,000
Current Liabilities	2,500	5,000	Sundry Debtors	1,00,000	1,25,000
			Stock	1,25,000	1,75,000
			Prepaid Expenses	-----	1,000
<b>Totals</b>	<b>7,17,500</b>	<b>8,48,500</b>	<b>Totals</b>	<b>7,17,500</b>	<b>8,48,500</b>

10. a) The Summarized Balance Sheets of K Ltd. as on 31<sup>st</sup> March, 2017 and 31<sup>st</sup> March 2018 are as follows :

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Share capital	12,00,000	15,00,000	Buildings	8,00,000	7,60,000
14% Debentures	6,00,000	4,00,000	Machinery	5,00,000	7,20,000
Profit and loss a/c	1,00,000	1,50,000	Short-term investments	3,00,000	4,50,000
General Reserve	3,00,000	3,50,000	Inventories	4,00,000	4,70,000
Creditors	4,90,000	5,60,000	Debtors	6,70,000	5,30,000
Proposed dividends	1,20,000	1,80,000	Cash at Bank	2,20,000	3,30,000
Provision for taxation	1,00,000	1,30,000	Prepaid expenses	20,000	10,000
	<b>29,10,000</b>	<b>32,70,000</b>		<b>29,10,000</b>	<b>32,70,000</b>

Additional Information :

(i) Debentures were redeemed at a premium of 10%.

(ii) Taxes paid during the year amounted to Rs.1,40,000 Prepare Cash flow statement (CO5) L3

Or

b) The Balance sheets of Godrej Company is as follows. Prepare Cash Flow Statement. (CO5) L3

Liabilities	2020	2021	Assets	2020	2021
Equity Share capital	2,00,000	2,00,000	Cash	20,000	14,400
General Reserve	2,00,000	2,00,000	Debtors	1,40,000	1,53,600
Profit & Loss a/c	1,92,000	1,96,000	Stock	1,00,000	88,000
Current Liabilities	1,44,000	1,64,000	Land	80,000	1,20,000
Loan from associate Company	-----	80,000	Buildings	2,00,000	2,20,000
Loan from a bank	1,24,000	1,00,000	Machinery	3,20,000	3,44,000
<b>Total</b>	<b>8,60,000</b>	<b>9,40,000</b>	<b>Total</b>	<b>8,60,000</b>	<b>9,40,000</b>

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

**Auditing**

<b>Semester:</b>	IV	<b>Credits :</b>	<b>4</b>
Offered to	B. Com (General)(CA)	<b>Course Code</b>	22COMT46
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2021-22</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

**CO1:** Students will develop the knowledge & importance of auditing and accounting in modern era. **(PO1)**

**CO2:** Students will have the ability of understanding the applicability of auditing types for different organizations. **(PO1, PO2)**

**CO3:** Students will have knowledge in planning the effectiveness of auditing of any Organisation.

**(PO5, PO6, PO7)**

**CO4:** Students will

have proper understanding of the requirements of documentary evidence for the completion of audit. **(PO1, PO2, PO3)**

**CO5:** Students will have the knowledge of the competency of person, his rights and duties regarding auditing and audit report. **(PO 6, PO7)**

**Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit-II: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit-III: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit-IV: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

**Text Books:**

1. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
2. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi

**References:**

3. Jagadesh Prakesh, “Principles and Practices of Auditing”, Kalyani Publications

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

<b>Commerce</b>	<b>II B. Com (Gen, CA)</b>	<b>Semester – IV</b>	<b>2021-22</b>	<b>Course Code: 22COMT46</b>
-----------------	----------------------------	----------------------	----------------	------------------------------

**Duration: 3 Hrs.**

**Model Paper**  
**Auditing**

**Max Marks: 70M**

**SECTION A**

**Answer the following**

**5x4=25M**

1. a) Define Auditing. What are its advantages? (CO1) L1  
Or  
b) What are the differences between Book keeping and Auditing? (CO1) L2
2. a) Explain about audit in Partnership firms. (CO2) L2  
Or  
b) Explain the differences between Continuous Audit and Periodic Audit. (CO2) L2
3. a) What is meant by Audit Note book? (CO3) L1  
Or  
b) What are the objectives of Internal Check.? (CO3) L2
4. a) Explain the importance of vouching. (CO4) L2  
Or  
b) Explain the concept of investigation
5. a) What are the contents of Audit Report? (CO5) L2  
Or  
b) Explain the qualifications of an auditor.

**SECTION B**

**Answer the Following**

**5x10=50**

6. a) What is Auditing? Explain the objectives of Auditing. (CO1) L2  
Or  
b) Write the differences between continuous and periodical audit (CO1) L2
7. a) Explain the Audit on the basis of Ownership. (CO2) L2  
Or  
b) Explain the Audit on the basis of Objective. (CO2) L2
8. a) What are the Preliminary steps to be taken before the commencement of a new Audit. (CO3) L2  
Or  
b) Explain the differences among the Internal Check, Internal Audit and Internal Control. (CO3) L2
9. a) Differentiate the Auditing and Investigations (CO4) L2  
Or  
b) Explain the Objectives of Vouching. Process of vouching cash transactions (CO4) L2
10. a) Explain the appointment and removal of an Auditor in a Company? (CO5) L2  
Or  
b) Explain the Liabilities of an Auditor. (CO5) L2

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

**Marketing**

<b>Semester:</b>	IV	<b>Credits :</b>	<b>4</b>
Offered to	B. Com (General)	<b>Course Code</b>	22COMT47
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2021-22</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

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

**C01:** To introduce the concepts of marketing and understand the factors influence the market environment.

**(PO1, PO6)**

**C02:** Understand the consumer behavior, its models and market segmentation process. **(PO1)**

**C03:** Understand the concepts of product mix, branding and to know the process of packaging and labeling to attract the customers. **(PO1, PO7)**

**C04:** Develop an idea about pricing strategies and pricing decisions. **(PO4, PO5)**

**C05:** Enhance the students about decisions regarding promotion and distribution channels. **(PO2, PO7)**

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II: Consumer Behavior and Market Segmentation:** Buying Decision Process – Stages – Buying Behavior – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labeling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels

– Online Marketing

**Text Books:**

1. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning,McMillan.
2. Dr L Natarajan, Financial Markets, MarghamPublications.

**References:**

1. C N Sonanki, Marketing, KalyaniPublications.

**Suggested Co-CurricularActivities:**

- Quizprograms
- Seminars
- Practice of Terminology ofMarketing
- Guest lectures on various topics by marketingagents,
- Observing consumer behaviour on field trips to localmarkets
- Visit a manufacturing industry/firm for product manufacturingprocess

**Duration: 3 Hrs.**

**Max Marks: 70M**

**MARKETING MANAGEMENT**

**Model Paper**

**Section – A**

**Answer the following:**

**5 X 4M = 20M**

1. a. Explain marketing Concept (CO1) L1  
(or)  
b. Explain features of Marketing Management (CO1) L2
2. a. Write a short note on Consumer Behavior.(CO2) L1  
(or)  
b. What are the advantages of Segmentation? (CO2) L2
3. a. Write about the Product Mix. (CO3) L2  
(or)  
b. What are the Objectives of Packing. (CO3) L2
4. a. Write a short note on Pricing. (CO4) L1  
(or)  
b. Explain Geographical Pricing Strategy . (CO4) L2
5. a. Publicity Vs Public Relations.(CO5) L1  
(or)  
b. what are the objectives of marketing channels.(CO5) L1

**Section – B**

**Answer the following:**

**5 X 10M = 50M**

6. a. Explain the Elements of Marketing. (CO1) L2  
(or)  
b. Write about the Marketing Micro Environment. (CO1)L2
7. a. Explain the steps involved in Organizational Buying Decision Process. (CO2) L1  
(or)  
b. What is Market Segmentation? Explain the factors influencing Segmentation. (CO2) L2
8. a. Write about the Product Life Cycle (CO3) L2  
(or)  
b. Write about key factors of a successful branding building (CO3) L1
9. a Explain the pricing strategies to be used to determine the price of a new product. (CO4) L1  
(or)  
b. Write about the Factors influencing Pricing Decisions. (CO4) L1
10. a. What is Personal Selling? Explain the features of Personal Selling. (CO5) L2  
(or)  
b. Explain the Advantages and Disadvantages of Advertising. (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।

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

## 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



Course Code: **HINT01A**

Max. Marks: 75M

Time: 3 Hrs.

Pass Min. : 30M

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 पूजूं 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 ज्ञापन (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

\*\*\*\*\*