

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

Table-1: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) SEMESTER - I

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-I	22ENGT15	I	First Language	100	25	75	4	3
2	TELUGU-I	22TELT11	I	Second Language	100	25	75	4	3
3	HINDI-I	22HINT11							
4	FUNDAMENTALS OF ACCOUNTING	22COMT11	III	Life Skill	50	10	40	2	2
5	BUSINESS ORGANIZATION AND MANAGEMENT	22COMT12	III	Life Skill	50	10	40	2	2
6	ELEMENTS OF FINANCIAL SYSTEMS	22COMT16	II	Core	100	25	75	5	4
7	ENVIRONMENTAL STUDIES	22LSCT01	II	Core	100	25	75	5	4
8	COMPUTER FUNDAMENTALS AND OFFICE TOOLS	22LSCL02	II	Core	100	25	75	5	4
TOTAL(Maximum)					600	145	455	27	22

Table-2: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) SEMESTER - II

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-II	22ENGT25	I	First Language	100	25	75	4	3
2	TELUGU-II	22TELT21	I	Second Language	100	25	75	4	3
3	HINDI-II	22HINT21							
4	BUSINESS ECONOMICS	22ECOT22	III	Life Skill	50	10	40	2	2
5	FINANCIAL ACCOUNTING	22COMT21	III	Life Skill	50	10	40	2	2
6	BANKING THEORY LAW AND PRACTICE	22COMT24	III	Skill Development	50	10	40	2	2
7	COMMUNITY SERVICE PROJECT	22CAIP2	III	Skill Development	50	10	40	2	2
8	QUANTITATIVE APTITUDE	22LSCT14	II	Core	100	25	75	5	4
9	REASONING	22LSCT15	II	Core	100	25	75	5	4
10	COMMUNICATION SKILLS FOR EMPLOYABILITY-I	22ENGSDT04	II	Core	100	25	75	5	4
11	COMMUNICATION SKILLS FOR EMPLOYABILITY-II	22ENGSDT05	II	CSP	100	100	0		4
TOTAL(Maximum)					800	265	535	31	30

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Table-3: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) SEMESTER - III

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	BUSINESS ENGLISH-III	22ENGT02	I	First Language	100	25	75	4	3
2	ADVANCED ACCOUNTING	22COMT31	III	Skill Development	50	10	40	2	2
3	BUSINESS STATISTICS	22COMT32	II	Core	100	25	75	5	4
4	BUSINESS LAWS	22COMT37	II	Core	100	25	75	5	4
5	PRINCIPLES AND PRACTICES OF INSURANCE	22COMT310	II	Core	100	25	75	5	4
6	ONLINE BUSINESS	22MGTSDT01	II	Core	100	25	75	5	4
7	YOGA	22CEXP01	IV	Extension Activity	50	10	40	2	2
		TOTAL(Maximum)			600	145	455	28	23

Table-4: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) SEMESTER - IV

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	TELUGU-III	22TELT01	I	Second Language	100	30	70	4	3
2	HINDI-III	22HINT01	I						
3	CORPORATE ACCOUNTING	22COMT41	II	Core	100	30	70	5	4
4	COST AND MANAGEMENT ACCOUNTING	22COMT45	II	Core	100	30	70	5	4
5	AUDITING	22COMT46	II	Core	100	30	70	5	4
6	TAXATION	22COMT48	II	Core	100	30	70	5	4
7	MARKETING OF FINANCIAL SERVICE	22COMT410	II	Core	100	30	70	5	4
8	IN-HOUSE PROJECT	CAIP4	II	IHP	100	100	0		4
9	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	22COMSDCT05	III	Skill Development	50	15	35	2	2
10	NCC/NSS/SPORTS/EXTRA CURRICULAR	CEXP02	IV	Extension Activity	50	15	35	2	2
		TOTAL(Maximum)			800	310	490	33	31

Table-5: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) 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

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3	ADVERTISING AND MEDIA PLANNING	22COMSET02	II	CORE	100	30	70	5	4
4	SALES PROMOTION AND PRACTICE	22COMSET03	II	CORE	100	30	70	5	4
5	DIGITAL MARKETING	22COMSET04	II	CORE	100	30	70	5	4
6	SERVICE MARKETING	22COMSET05	II	CORE	100	30	70	5	4
7	GENERAL INSURANCE PROCEDURE AND PRACTICE	22COMSET06	II	CORE	100	30	70	5	4
8	STOCK MARKET OPERATIONS	22COMSET07	II	CORE	100	30	70	5	4
9	CENTRAL BANKING	22COMSET08	II	CORE	100	30	70	5	4
10	RETAIL BANKING	22COMSET09	II	CORE	100	30	70	5	4
11	MANAGEMENT ACCOUNTING	22COMSET10	II	CORE	100	30	70	5	4
12	COST CONTROL TECHNIQUES	22COMSET11	II	CORE	100	30	70	5	4
13	STOCK MARKETS	22COMSET12	II	CORE	100	30	70	5	4
14	STOCK MARKET ANALYSIS	22COMSET13	II	CORE	100	30	70	5	4
15	LOGISTICS SERVICES AND PRACTICE	22COMSET14	II	CORE	100	30	70	5	4
16	EXPORT PROCEDURE AND PRACTICE	22COMSET15	II	CORE	100	30	70	5	4
17	INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE	22COMSET16	II	CORE	100	30	70	5	4
18	GST PROCEDURE &PRACTICE	22COMSET17	II	CORE	100	30	70	5	4
		TOTAL(Maximum)			600	180	420	30	24
Table-6: B.Com BFSI (BANKING ,FINANCIAL SERVICES & INSURENCE) 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-BFSI	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)

Commerce	COMT11A	20019-20	B.Com(General)(CA)
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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)

CO-PO MATRIX								
COURSE CODE	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COMT11A	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.

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

No of Credits:4

Business Organisation and Management

After completing this programme the students will be able to –

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

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

Unit – I

15 Hours

Introduction: (4 Hours online)

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

Unit – II (4 Hours online)

12 Hours

Structure and Size of Industry:

- 2.1 Industrial structure
- 2.2 Public and Private Sectors,

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

Unit – III (4 Hours online)

13 Hours

Introduction to Management

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

UNIT IV

15 Hours

Planning and Organising(4 Hours online)

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

UNIT V

20 Hours

Staffing and Controlling(4 Hours online)

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

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



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)

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

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

SEMESTER-I

COURSE CODE: ENG T15

Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

COURSE TITLE- BUSINESS ENGLISH-I

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

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

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

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

Barriers of Communication

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

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

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

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

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

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

- Making claims
- Offering adjustments

Review Questions/Exercises

Business Correspondence and Report Writing , RC Sharma and Krishna Mohan

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

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

COURSE OUTCOMES:

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

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

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

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

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

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

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 विध्यार्थी अनुवाद कौशल विकसित कर सकेंगे।
4. छात्रों में व्याकरण के व्दारा भाषा में निपुणता बढ़ेगी।
5. छात्रों में पत्रलेखन व्दारा लेखन कौशल बढ़ेगा तथा संप्रेषण बढ़ेगा।

SYLLABUS

I. गद्य संदेश :

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

II. कथा – लोक :

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

III. व्याकरण : कार्यालयीन हिन्दी शब्दावली

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

IV. व्याकरण :

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

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

Recommended Books:

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

Hyderabad-95.

Degree First Year Text Book,

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

SECTION-I

। निम्न लिखित प्रश्नों का उत्तर लिखिए।

4×5=20

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

(अथवा)

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

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

(अथवा)

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

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

(अथवा)

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

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

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

(अथवा)

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

1.लड़की 2.वीर 3.सेना 4. रुपया 5.कविता

SECTION-II

1×10=10

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

(अथवा)

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

SECTION-III

1×10=10

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

(अथवा)

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

SECTION-IV

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

5×2=10

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

(अथवा)

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

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

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

5×2=10

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

(अथवा)

(b) वाक्य शुद्ध कीजिए। L1

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

SECTION-V

1×10=10

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

(अथवा)

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

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

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

సి.బి.సి.ఎస్. పద్ధతిలో సవరించబడిన పాఠ్యప్రణాళిక

2020-2021 విద్యా సంవత్సరం నుండి

తెలుగు - పాఠ్య ప్రణాళిక

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

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

కోర్స్ కోడ్: TELT11A

అంశం: తెలుగు

సెమిస్టర్- I

కోర్సు-1 : తెలుగు-I

యూనిట్ల సంఖ్య: 5

పీరియడ్ల సంఖ్య: 60

కోర్స్ అవుట్ కమ్స్ :

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

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

ఊర్పింగ్ అభ్యక్తీప్న :

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

పాఠ్య ప్రణాళిక

యూనిట్-I

రాజనీతి - నన్నయ

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

యూనిట్-II

దక్షయజ్ఞం - నన్నెచోడుడ

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

యూనిట్-III

ధౌమ్యధర్మోపదేశము - తిక్కన

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

యూనిట్-IV

మధుర స్నేహం - పోతన

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

యూనిట్-V

సీతారావణ సంవాదం - మొల్ల

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

వ్యాకరణము:

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

ఆధార గ్రంథాలు:

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

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

Credits – 3

ప్రశ్నపత్ర నిర్మాణ సూచిక :

TELUGU-I

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

గమనికలు / సూచనలు:

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

ఇక నమూనా ప్రశ్నపత్రాన్ని పరిశీలించి ప్రశ్నపత్రాన్ని తయారు చేసుకోవాలి.

IV. క్రింది వానిలో మూడింటికి వ్యాసరూప సమాధానాలు వ్రాయండి: $3 \times 8 = 24$ మా 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: $3 \times 2 = 6$ మా L3

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

VI. క్రింది వానిలో మూడింటికి విగ్రహ వాక్యాలు వ్రాసి, సమాస నామములు తెల్పండి: $3 \times 2 = 6$ మా L3

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

VII. క్రింది పద్య పాదాన్ని గణ విభజన చేసి, యతిని గుర్తించి, ఏ పద్యపాదమో తెల్పండి: $1 \times 4 = 4$ మా 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: $1 \times 4 = 4$ మా L3

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

లేదా

క్రింది వానిలో ఒకదానికి లక్ష్య, లక్షణ సమన్వయం చేయండి. L1

1. వృత్త్యాను ప్రాసము
2. లాటానుప్రాసము

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

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

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

No of Credits: 4

FINANCIAL ACCOUNTING – I

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

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

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

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

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

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

UNIT 1: BILLS OF EXCHANGE

15hrs

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

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

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

UNIT 2: CONSIGNMENT ACCOUNTS.

20hrs

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

2.2— Accounting Treatment in the Books of Consignor and Consignee

2.3— Consignment Stock, Normal Loss and Abnormal Loss

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

UNIT 3: JOINT VENTURE

18hrs

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

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

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

4.1—Features

4.2—Ascertainment of Profit on the Basics Statement of Affairs

4.3—Conversion Method

UNIT 5: INVENTORY VALUATION **22hrs**

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

5.2- Accounting Std-2

5.3—Inventory Recording System

5.4—Perpetual Inventory System and Periodical Inventory System

5.5—Stock Taking (Problems)

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

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

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

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

SEMESTER – II

Financial Accounting– I

COURSE CODE: COHT21A

MAX MARKS: 75

MODEL PAPER

SECTION - A

Answer any **SIX** of the following.

6x2=12

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

SECTION – B

Answer any **FOUR** of the following.

4x12=48

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

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

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

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

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

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

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

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

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

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

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

SECTION –C (UNIT-IV)

Answer the following question

1x15=15

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

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

Additional Information :

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

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

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

No of Credits: 4

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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

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15hrs

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

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UNIT 2: CONSIGNMENT ACCOUNTS.

20hrs

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18hrs

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UNIT 5: INVENTORY VALUATION **22hrs**

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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)
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SECTION – B

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SECTION –C (UNIT-IV)

Answer the following question

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

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

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

Semester:	II	Credits :	4
Offered to	B. Com (BFSI)	Course Code	COMT24
Course Type	Core (Theory)	Year of Introduction	2022-23
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any): Intermediate level			

Banking Theory Law and Practice

Course Objectives:

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 regulatory framework and innovations in banking.

Course outcomes:

After completing this programme the students will be able to –

1. **CO1:** Articulate the operations, structure and importance of various financial institutions. **(PO1, PO6)**
2. **CO2:** Analyse the organisation structure and working of RBI. **(PO1, PO6)**
3. **CO3:** Employ the services of e-banking services. **(PO1, PO6)**
4. **CO4:** Articulate the regulatory framework of banks. **(PO1, PO6)**
5. **CO5:** Appraise the relationship of a banker with his customers. **(PO1, PO6)**

UNIT – I Introduction to Banking

15 P

Origin and growth of banking, Meaning and definition of bank; **Types of Banks:** Commercial Banks, Central Bank, Foreign Banks, Regional Rural Banks, Co-operate Banks; Non-Banking Financial Institutions (NBFCs); Micro Finance Institutions, Functions of Commercial Banks, Role of Commercial banks in economic development; **Licensing of banks in India:** Branch Licensing; Deposit services to Non-Resident Indians; KYC Norms.

UNIT – II Reserve Bank of India

15 P

RBI: Origin, Organizational structure, Functions of RBI, **Credit Control Techniques:** Quantitative Methods: Repo Rate, Reverse Repo Rate, OMOs, CRR; Selective Credit Control Techniques; Role of RBI in economic development.

UNIT – III Innovations in Banking

15P

Introduction, Diversification in banking, Para banking activities, evolving trends in modern commercial banking, Digital Banking, Traditional Banking Vs. E-Banking, Electronic Delivery, Net Banking Transactions, Fintech Companies, Interbank Mobile Payment Service, Mobile Banking, Unified Payment Interface, Credit Cards, New Types of Credit Card and Debit Cards, E-Wallet Card, RTGS, NEFT, IMPS

UNIT – IV Regulatory Framework

15 P

Banking Regulations Act 1949: Introduction to Banking Regulations Act 1949; **Negotiable Instruments Act 1881:** Meaning, characteristics, Types of cheques, crossing of cheques, Types of Endorsement; **SARFAESI Act:** Meaning and brief introduction of SARFAESI Act; **NPA Management:** Definition of NPA, Types, Asset Reconstruction Companies in India.

UNIT – V Banker and Customer Relationship

15P

Definition, General and Special features of relationship between banker and customer; Types of Customers: Minor, Married Woman, Joint Stock Company, Partnership Firm, Joint Account; Payment of Cheques, Responsibilities of Paying Banker, Dishonouring of Cheques, Consequences of wrongful dishonour, Statutory protection to Paying Banker; Duties and responsibilities of Collecting Banker, Statutory protection to Collecting Banker.

Text Book:

1. Dr. A. V Ranganadha Chary, Dr. R. R Paul, Banking and Financial Systems, Kalyani Publishers, 3rd Edition, New Delhi.
2. Dr. A. V Ranganadha Chary, Rudra Sai Baba, Banking Theory and Practice, Kalyani Publishers, New Delhi.

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
4. filling of cheque form

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

Banking Theory Law & Practice

B.com (BFSI)

Max Marks:70

Model Question paper

Max Time:

3Hrs

Section – A

**Answer all Questions:
20M)**

(5 X 4M =

1. (a) KYC Norms (CO1) 4M
OR
(b) Non-Banking Financial Institutions (CO1) 4M
2. (a) Role of RBI in economic development (CO2) 4M
Or
(b) Organizational structure of RBI (CO2) 4M
3. (a) Traditional Banking Vs E- Banking (CO3) 4M
Or
(b) NEFT (CO3) 4M
4. (a) Write a short note on NPA (CO4) 4M
Or
(b) Types of Endorsement (CO4) 4M
5. (a) What are the precautions taken by banker in case of opening a minor account? (CO5) 4M
Or
(b) Paying banker (CO5) 4M

Section – B

Answer the following:

(5 X 10 = 50M)

UNIT – I

- 6) (a) What are the functions of Commercial Banks? (CO1) 10M
Or
(b) Explain the role of commercial banks in economic development (CO1) 10M

UNIT – II

- 7) (a) What are the credit control techniques of RBI (CO2) 10M
Or

(b) Describe the functions of Reserve Bank of India (CO2) 10M

UNIT - III

8) (a) Explain the types of credit cards (CO3) 10M

Or

(b) Define E-Banking. Explain the advantages and disadvantages of E banking (CO3) 10M

UNIT – IV

9) (a) Define Cheques. Explain about crossing of Cheques. (CO4) 10M

Or

(b) Briefly explain about SARFAESI Act. (CO4) 10M

UNIT – V

10) (a) Explain the general relationship between banker and customer. (CO5)
10M

Or

(b) Explain the duties and responsibilities of Collecting banker (CO5)
10M

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

IIndSEMESTER–

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 Economic – 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 ₁ |
| 2. Exception to the law of demand | L ₂ |
| 3. Explain the law of supply | L ₁ |
| 4. Law of return to scale | L ₁ |
| 5. Breakeven point | L ₃ |

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

Section-B

Answer the following 5x10=50M

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



Parvathaneni Brahmayya Siddhartha College of Arts & Science, Vijayawada-10
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Reaccredited at the level 'A+' by the NAAC

College with Potential for Excellence

Title of the Course: Business English-II

Semester -II

Course Code: ENG T25 Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

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

COURSE OUTCOMES:

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

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

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

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

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

CO5. Acquaint the learner with some widely used words which appear to be similar but are semantically different and also help them to realize the importance of punctuation and understand the significance of capitalization in writing. **PO1**

CO-PO MATRIX- ENG T25

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

SYLLABUS

UNIT – I SALES AND CIRCULAR LETTERS

page no: 142 to 154

10hrs

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

UNIT – II CREDIT AND COLLECTION LETTERS page no: 163 to 171
14hrs

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

UNIT – III BUSINESS AND TECHNICAL REPORTS page no: 211 to 221
12hrs

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

UNIT – IV STRUCTURE AND LAYOUT OF REPORTS page no: 222 to 236
14hrs

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

UNIT – V PLANNING AND PREPARATION page no: 237 to 243
10hrs

- Preparatory Steps
- Words Often Confused
- Punctuation and Capitalization

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

Title of the Paper: Business English–II

Max. Marks: 100

Course Code: ENGT25

Max.Time: 3h

MODEL PAPER

SECTION – A

I. Answer any five of the following questions:

5x8=40M

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

SECTION – B

II. Answer any four of the following questions.

4x5=20M

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

SECTION – C

III. Choose the correct words from the following pairs given in the brackets and fill up the blanks.

L2 (CO5)

5x1=5M

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

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

5x1=5M

1. John A Burgan observes people in technical fields need to express their ideas clearly
2. Hari has to perform dual function to handle correspondence with other branches organizations and the government and to maintain accounts
3. Your interpretation of socialism is different from mine
4. The qs are not used so frequently as the es

5. He said let us now consider the first suggestion

V. Rewrite the following sentences using Capital letters wherever necessary. L4 (CO5)

5x1=5M

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



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Semester -II

Course Code: ENG T25 Max. Marks: 100

No. of Hours per Week: 4

External: 75M

No. of Credits: 3

Internal: 25M

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CO1		M					
CO2			M				
CO3						H	
CO4	H						
CO5	H						

SYLLABUS

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page no: 142 to 154

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

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Max. Marks: 100

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SEMESTER- II

PAPER - II

TITLE OF THE PAPER: HINDI-II

NO OF HOURS: 60

CREDITS: 03

**WEF: 2021-22
HINT21A**

COURSE CODE:

COURSE OUTCOMES:

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

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

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SEMESTER- II

PAPER - II

TITLE OF THE PAPER: HINDI-II

NO OF HOURS: 60

CREDITS: 03

WEF: 2021-22
HINT21A

COURSE CODE:

SYLLABUS:

I. गद्य संदेश:

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

II. कथा लोक

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

III. कार्यालयीन हिन्दी शब्दावली

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

IV. व्याकरण: संधि विच्छेद, वाक्य प्रयोग

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

Recommended Books:

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

SECTION-I

निम्नलिखित प्रश्नों का उत्तर लिखिए।

4×5=20

1. (a) भारत की मध्यकालीन संस्कृति कैसी रही है? L1
(अथवा)
(b) विविधता के भीतर भारत की एकता कैसे समायी हुई है? स्पष्ट कीजिए। L1
2. (c) एच.आई.वी./ एड्स के लक्षणों पर प्रकाश डालिए। L2
(अथवा)
(d) "अधेड आदमी" चरित्र चित्रण कीजिए। L2
3. (e) "ज़रिया" कहानी का उद्देश्य क्या है? L2
(अथवा)
(f) "भूख हड़ताल" की विशेषताएँ क्या-क्या हैं? L2
4. (g) अनुवाद किसे कहते हैं? L1
(अथवा)
(h) संधि किसे कहते हैं तथा उसके कितने प्रकार के हैं? L1

SECTION-II

1×10=10

1. (a) एच.आई.वी./ एड्स के इतिहास पर प्रकाश डालिए। L2
(अथवा)
(b) 'भारत एक है' पाठ का सारांश लिखिए। L2

SECTION-III

1×10=10

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

(अथवा)

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

SECTION-IV

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

10×1=10

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

5.Applicant

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

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

15.Enquiry office

(अथवा)

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

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

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

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

15.अस्पताल

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

5×2=10

1.रामावतार 2.परमौषध 3.यद्यपि 4.गायक

5.उन्नति 6.प्रत्येक 7.यशोधरा 8.निराशा

(अथवा)

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

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

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

SECTION-V

1×10=10

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

(अथवा)

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

।।।।।।।।।।।।।।।।।।।।।।

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

Credits – 3

TELUGU-II

ఆధునిక తెలుగు సాహిత్యం

యూనిట్ల సంఖ్య: 5

కోర్స్ అవుట్ కమ్స్:

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

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

లెర్నింగ్ అబ్జెక్టివ్స్:

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

TELUGU

TELT21A

2020-'21

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

TELUGU-II

పాఠ్యప్రణాళిక

యూనిట్-I

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

యూనిట్-II

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

యూనిట్-III

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

యూనిట్-IV

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

యూనిట్-V

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

ఆకార గ్రంథాలు / వ్యాసాలు:

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

Contd...

TELUGU

TELT21A

2020-'21

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

ప్రశ్నపత్ర నిర్మాణ సూచిక:

TELUGU-II

1. సంక్షిప్తరూప ప్రశ్నలు :

5 × 5 = 25మా

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

2. వ్యాసరూప ప్రశ్నలు :

5 × 10 = 50మా

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

మొత్తం = 75మా

Course Code: TEL T21A (Telugu-II)

Max. Marks: 75M

Time: 3 Hrs.

Pass Min. : 30M

SECTION - A

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

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

SECTION - B

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

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



P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE

Siddhartha Nagar, Vijayawada – 520 010

Autonomous - ISO 9001 – 2015 Certified

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
COMT31	CO1					H	M	
	CO2						H	
	CO3					M	H	
	CO4							H
	CO5						H	

Syllabus

Course Details

Unit	Learning Units	Lecture Hours
I	Accounting for Non Profit Organizations: 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	Single Entry System: 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	Hire Purchase System: 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	Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).	15
V	Partnership Accounts-II: 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, ADAVNCED 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
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Section-A

Answer the following

5 x 4 = 20 Marks

1. (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)

2. (a) What are the features of Single Entry System? (CO2, L1)

Or

(b) Distinguish between double entry and single entry system. (CO2, L2)

3. (a) What is meant by Repossession of Goods?(CO3, L1)

Or

(b) Explain the features of Hire Purchase System. (CO3, L1)

4. (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)

5. (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 31st 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
	10,971		10,971

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 31st 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

Receipts	Amount	Payments	Amount
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
	43,538		43,538

Additional information:

	1.1.2015	31.12.2015
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
	1,00,000		1,00,000

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			
		48,590			48590

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

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

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			
		95,000			95,000

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

(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

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

The Partnership was dissolved, and the assets 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.

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Commerce	COMT32	2018 - 2019	B.Com(General, CA)
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SEMESTER:III

No of Credits :4

Business Statistics

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

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

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

Unit 1: Introduction to Statistics:

10 Hours

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

Unit 2: Measures of Central Tendency:

20 Hours

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

Unit 3: Measures of dispersion and Skewness:

15 Hours

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

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

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

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

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

Text Book

- 1) Business Statistics –S.Chand

Reference Books:

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



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	Indian Contract Act – 1872 Meaning and Definition Agreement and contract, Classification of Contracts – Valid, Void and Voidable Contracts, Essential elements of Valid Contracts	10
II	Offer and Acceptance 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	Capacity of the Parties and Contingent Contract 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	Sale of Goods Act – 1930 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	Limited Liability Partnership Act, 2008 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)

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DEPARTMENT OF ENGLISH
Course Structure and Syllabi under CBCS

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

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

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

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

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

COURSE OUTCOMES:

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

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

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

CO5	H						
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Course Code: ENG T02

Title: Business English-III

SEMESTER III

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

Max Marks: 75

Time: 3 hours

No. of Credits: 3

SYLLABUS

UNIT – I MEMORANDUM page-340-347

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

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

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

UNIT – III APPLICATION FOR JOBS page- 361-379

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

UNIT – IV EMPLOYMENT INTERVIEW page-381-391

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

UNIT – V GROUP DISCUSSION page-392 - 495

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

Business Correspondence and Report Writing

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



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SEMESTER-III (2021-22)

COURSE CODE: ENG T02

No. of Hours per Week: 4

Title: BUSINESS ENGLISH-III

Max. Marks: 100

External: 75M

Internal Marks: 25M

QUESTION PAPER PATTERN

SECTION A

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

SECTION B

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

SECTION C

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

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

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

5X1=5marks



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SEMESTER-III

COURSE CODE: ENG T02
No. of Hours per Week: 4
Title: Business English-III

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

SECTION A

I. Answer any SIX of the following questions.

6X5=30 marks.

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

SECTION B

II. Answer any THREE of the following questions.

3X10=30 marks.

1. As the Managing Director of a company, write a memo to the Sectional Heads, announcing the appointment of a person from outside to the post of Personnel Manager. Bear in mind the fact that some of the sectional heads having long experience in your company were aspirants for this post. (L4) CO1

2. At a meeting of the Staff Council of Acharaya Polytechnic, Bhopal, the following business was transacted: minutes of the last meeting, introduction of the tutorial system, special classes for weak students, better facilities for sports, organization of community lunch and entertainment, any other matter. Assuming that you are the Secretary of the Council, write the minutes of the meeting. Invent the necessary details. **(L3)**

3. Write an application in response to the following advertisement:

A large company having foreign collaboration requires salesmen. Candidates should be graduates with about two years selling experience. Age should not exceed 28 years. Attractive salary commensurate with ability offered. Other benefits include provident fund, gratuity, bonus and allowances. Bright prospects of promotion for the right men. Apply within two weeks to P.O. Box No. 3214, New Delhi-110001. **(L3) CO3**

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

5. Internet is more of a bane than a boon – discuss. **(L2) CO5**

SECTION – C

III. Expand the following abbreviations

5X1=5 marks

(L2)

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

IV. Fill in the blanks.

5X1=5 marks

(L3)

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

V. Rewrite the following as instructed

5X1=5 marks.

(L4)

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

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Semester:	IV	Credits :	4
Offered to	B. Com (General)(CA)(BFSI)	Course Code	COMT41A
Course Type	Core (Theory)	Year of Introduction	2021-22
Year of Revision:	--	Percentage of Revision:	--
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any): 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.

Suggested Co-Curricular Activities:

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital

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

Cost and Management Accounting

Course Outcomes:

1. **CO1:** Impart knowledge on the fundamental concept of cost accounting and management accounting. **(PO1)**
2. **CO2:** Comprehend the knowledge in effective control of raw materials, work in progress, and labour cost. **(PO2)**
3. **CO3:** Students will understand the profit making decisions in complex situations of any business Organisation. **(PO 4, 6)**
4. **CO4:** Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools. **(PO 1)**
5. **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 (including problems)

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.

Suggested Co-Curricular Activities:

- ◆ Debate on methods of payments of wages
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted bythem
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

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

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

Auditing

Course Outcomes:

1. **CO1:** Students will develop the knowledge & importance of auditing and accounting in modern era. **(PO1)**
2. **CO2:** Students will have the ability of understanding the applicability of auditing types for different organizations. **(PO1, PO2)**
3. **CO3:** Students will have knowledge in planning the effectiveness of auditing of any Organisation. **(PO5, PO6, PO7)**
4. **CO4:** Students will have proper understanding of the requirements of documentary evidence for the completion of audit. **(PO1, PO2, PO3)**
5. **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:

1. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications.

Suggested Co-Curricular Activities:

1. Seminars
2. Visit the audit firms.
3. Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
4. Guest lecture by an auditor.
5. Collect the information about types of audit conducted in any one Organization.
6. Collection of audit reports.
7. Group Discussions.
8. Draft an audit program.

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

Semester:	IV	Credits :	4
Offered to	B. Com (CA)(BFSI)	Course Code	COMT48
Course Type	Core (Theory)	Year of Introduction	2021-22
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

Taxation

Course Outcomes:

- CO1:** Impact knowledge on the provisions of income tax law and practice **(PO4)**
- CO2:** Enlist the ability of provisions of income from salary and House property its taxability **(PO4)**
- CO3:** The student can acquire knowledge in calculation of business income and professional income **(PO06)**
- CO4:** Acquaint the students with basic principles of goods and service tax. **(PO1,PO2)**
- CO5:** To impart knowledge and best practices in corresponding to trade appliance at customs. **(PO6)**

Unit-I: Introduction:

12 P

Objectives- Principles of Taxation- Brief History- Basic Concepts- Capital and Revenue- Basis of Charge- Exempted Incomes - Residential Status -Incidence of Taxation.

Unit-II: Computation of income from Salary

23 P

Income from Salary; Salary-Allowance -Perquisites – Deductions U/S 16- Deductions u/s80

Unit-III: Computation of Income from House Property

15 P

Income from House Property- Rental values – gross annual value – Net Annual Value – Deductions U/S24 (Simple problems)

Unit-IV: Computation of income from Business and Profession

15 P

Definition of Business and Profession -Admissible and inadmissible expenses-Computation of Business income: **Income from Profession:** Admissible Receipts and Payments - Computation of Professional income(Simple Problems)

Unit V: Introduction and Administration to GST AND Customs

10 P

Meaning of GST- Nature and scope of GST - Merits and demerits of GST - Models of GST -CGST- SGST-IGST - Definitions: adjudicating- authority, agent, business, goods, places of business, In put tax credit ,**CUSTOMS**: Meaning and Introduction of Customs ,Salient features of Customs Act 1962

Text Books:

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.

ReferenceText Books:

1. Bhagwati Prasad: Direct Taxes – Law and Practice, WishwaPrakashan.
2. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.

Suggested Co-Curricular Activities:

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

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

PART-A

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

1. व्याख्या कीजिए। L2

पाहन पूजे हरि मिलै, तो मैं पूजूँ पहाड़।

ताते ये चाकी भली , पीस खाय संसार ॥

2. किसी एक कवि का साहित्यक परिचय दीजिए। L1

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

3. मातृभूमिकविता की विशेषताएँ लिखिए। L1

4. व्याख्या कीजिए । L2

जी गीत जनम का लिखूँ, मरन का लिखूँ,

जी गीत जीत का लिखूँ, शरण कर लिखूँ।

5. ज्ञानमार्ग शाखा की विशेषताएँ बताइए। L2

6. प्रदूषण के निवारणोपाय लिखिए। L1

7. परिपत्र की परिभाषा दीजिए। L1

8. अनुवाद किसे कहते हैं? L2

PART-B

II. निम्नलिखित प्रश्नों का 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
