

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

Table-1: B.Com - Business Processing Management(BPM) 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	30	70	4	3
2	TELUGU-I	22TELT11	I	Second Language	100	30	70	4	3
3	HINDI-I	22HINT11							
4	MANAGERIAL ECONOMICS	22ECOT19	III	Core	100	30	70	5	4
5	FUNDAMENTALS OF ACCOUNTING	22COHT11	III	Core	100	30	70	5	4
6	BUSINESS ORGANIZATION AND MANAGEMENT	22COHT12	II	Core	100	30	70	5	4
7	BANKING, THEORY AND PRACTICE	22COHT13	II	Core	100	30	70	5	4
8	COMPUTER FUNDAMENTALS AND OFFICE TOOLS	22LSCL02	II	Life Skill	50	15	35	2	2
	TOTAL				650	195	455	30	24

Table-2: B.Com - Business Processing Management(BPM) 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	30	70	4	3
2	TELUGU-II	22TELT21	I	Second Language	100	30	70	4	3
3	HINDI-II	22HINT21							
4	FINANCIAL ACCOUNTING-I	22COHT21	III	Core	100	30	70	5	4
5	BUSINESS STATISTICS	22COHT23	III	Core	100	30	70	5	4

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6	ELEMENTS OF FINANCIAL MANAGEMENT	22COHT24	III	Core	100	30	70	5	4
7	FINANCE AND ACCOUNTING FOR BPS	22COHT25	III	Core	100	30	70	5	4
6	COMMUNITY SERVICE PROJECT	22CAIP2	II	CSP	100	100	0		4
7	ENVIRONMENTAL STUDIES	22LSCT01	II	Life Skill	50	15	35	2	2
8	COMMUNICATION SKILLS FOR EMPLOYABILITY-I	22ENGSDT04	II	Skill Development	100	50	15	35	2
9	COMMUNICATION SKILLS FOR EMPLOYABILITY-II	22ENGSDT05	II	Skill Development	100	50	15	35	2
	TOTAL				950	395	485	100	32

Table-3: B.Com - Business Processing Management(BPM) 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	30	70	4	3
2	FINANCIAL ACCOUNTING-II	22COHT31	II	Core	100	30	70	5	4
3	BUSINESS LAWS	22COHT33	II	Core	100	30	70	5	4
4	FINANCIAL MANAGEMENT	22COHT37	II	Core	100	30	70	5	4
5	AUDITING	22COHT38	II	Core	100	30	70	5	4
6	INSURANCE FOR BPS	22COHT310	II	Core	100	30	70	5	4
7	BANKING FOR BUSINESS PROCESS SERVICES	22COHT311	II	Core	100	30	70	5	4
8	QUANTITATIVE APTITUDE	22LSCT14	III	Life Skill	50	15	35	2	2
9	REASONING	22LSCT15	III	Life Skill	50	15	35	2	2
10	INSURANCE PROMOTION	22COMSDT01	III	Skill Development	50	15	35	2	2

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

11	YOGA	22CEXP01	III	Skill Development	50	15	35	2	2
	TOTAL				900	270	630	42	35

Table-4: B.Com - Business Processing Management(BPM) SEMESTER - IV

S.NO	Course	Course Code	Part No	Type of the Paper	Total Marks	IA TEST	Sem End Exam	Teaching Hours	Credits
1	TELUGU-III	22TELT01	I	Second Language	100	30	70	4	3
2	HINDI-III	22HINT01	I						
3	ACCOUNTING FOR CORPORATE ISSUES	22COHT41	II	Core	100	30	70	5	4
4	COST ACCOUNTING	22COHT47	II	Core	100	30	70	5	4
5	SECURITY ANALYSIS	22COHT49	II	Core	100	30	70	5	4
6	MANAGING BUSINESS PROCESSES – I	22COHT410	II	Core	100	30	70	5	4
7	RETAIL AND MARKET RESEARCH	22COHT411	II	Core	100	30	70	5	4
8	IN-HOUSE PROJECT	22CAIP4	II	IHP	100	100	0		4
9	LOGISTIC AND SUPPLY CHAIN MANAGEMENT	22COMSDCT05	III	Skill Development	50	15	35	2	2
10	NCC/NSS/Sports/Extra Curricular	22CEXP02	IV	Extension Activity	50	15	35	2	2
		TOTAL(Maximum)			800	310	490	33	31

Table-6: B.Com - Business Processing Management(BPM) 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 in Commerce-BPM	22COHIAP5	II	Core Project	200	60	140	6	12

Table-5: B.Com - Business Processing Management(BPM) 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	ACCOUNTING FOR CORPORATE RESTRUCTUR	22COHSET01	II	CORE	100	30	70	5	4
2	MANAGEMENT ACCOUNTING	22COHSET02	II	CORE	100	30	70	5	4
3	E COMMERCE	22COHSET03	II	CORE	100	30	70	5	4

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

4	E FILING	22COHSET04	II	CORE	100	30	70	5	4
5	STOCK MARKETS	22COHSET05	II	CORE	100	30	70	5	4
6	STOCK MARKET ANALYSIS	22COHSET06	II	CORE	100	30	70	5	4
7	TAX PLANNING AND MANAGEMENT	22COHSET07	II	CORE	100	30	70	5	4
8	ACCOUNTING PACKAGES (TALLY)	22COHSET08	II	CORE	100	30	70	5	4
9	PORTFOLIO MANAGEMENT	22COHSET09	II	CORE	100	30	70	5	4
10	ACCOUNTING PACKAGES (TALLY)	22COHSET10	II	CORE	100	30	70	5	4
11	CAPITAL MARKETS FOR BPS	22COHSET11	II	CORE	100	30	70	5	4
12	SUPPLY CHAIN MANAGERMENTS	22COHSET12	II	CORE	100	30	70	5	4
13	INCOME TAX-III	22COHSET13	II	CORE	100	30	70	5	4
14	CUSTOMS	22COHSET14	II	CORE	100	30	70	5	4
15	MANAGING BUSINESS PROCESS-II	22COHSET16	II	CORE	100	30	70	5	4
16	CAMPUS TO CORPORATE TRANSITION	22ENGSET01	II	CORE	100	30	70	5	4
17	FINANCIAL SERVICES	22COHSET17	II	CORE	100	30	70	5	4
18	INDIAN FINANCIAL SYSTEM	22COHSET18	II	CORE	100	30	70	5	4
		TOTAL(Maximum)			600	180	420	30	24

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

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

No of Credits: 4

FUNDAMENTLS OF ACCOUNTING

After completing this programme the students will be able to –

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

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

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

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

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

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

Unit 1: ACCOUTNING PROCESS. (5 Hours online)

24hrs

1.1 – Need, Definition and Scope Of Accounting

1.2 –Book Keeping and Accounting, Advantages and Limitations

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

1.4 –Journalizing

1.5 –Ledger Accounts

1.6 –Trail Balance

1.7 –Subsidiary Books

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

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

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

2.2—Problems with Favourable and Un-Favourable Balances

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

UNIT 3: DEPRECIATIONS AND PROVISIONS(4Hours online)

21hrs

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

3.2—Accounting Treatment and Provision for Depreciation

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

PROVISIONS AND RESERVE

3.4—Meaning and Different Types of Reserve

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

3.6—Provision for Repairs and Renewals (Problems)

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

15hrs

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

4.2—Trading, Manufacturing and Profit And Loss Account

4.3—Balance Sheet

4.4—**Adjustments and Closing entries**

UNIT 5: ERRORS AND THEIR RECTIFICATION

(4 Hours online)

15hrs

5.1—**Types of Errors**

5.2—Rectification Before and After Preparation of Final Accounts

5.3—**Suspense Accounts**

5.4—Effect of Errors and Their Rectification On Profit

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

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

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

No of Credits:4

Students can be able to;

Business Organisation and Management

CO1: Understand the basic concepts in Commerce, trade and industry and to impart knowledge of different types of business organizations in an integrated manner. – **PO1, PO2**

CO2: Demonstrate knowledge of structure and size of Industry. – **PO6.**

CO3: Discover and nurture managerial traits and talents essential to face emerging challenge of managing business. – **PO6, PO7.**

CO4: Understand the stages involved in Planning and organizing an entity, whatever the size and complexity. – **PO5**

CO5: Evaluate tools and techniques of recruitment and controlling process with necessary skills. – **PO6, PO7.**

CO-PO MATRIX								
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:

- 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

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

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

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

UNIT V**20 Hours****Staffing and Controlling**

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

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

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

No of Credits :4

Banking Theory and Practice

Students can be able to;

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

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

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

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

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

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

UNIT – I

15 Hrs.

Banking structure in India –

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

UNIT – II

12 Hrs

Reserve Bank of India

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

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

UNIT – III

15Hrs

Innovations in Banking:

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

UNIT – IV

10Hrs

Basics of lending –

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

UNIT – V

23 Hrs

Relationship between Banker and customer

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

Text Books:

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

P.B. SIDDHARTHA COLLEGE OF ARTS AND SCIENCE::
VIJAYAWADA-10
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Machilipatnam)
(2020-2021)

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

Course Code : ECOT19

No. of hours per week: 5

Credits: 4

UNIT – I - Introduction

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

UNIT – II - Demand and supply analysis

2.1. Demand Analysis

- 2.1.1 The law of demand

2.2. Elasticity of Demand

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

2.3. Demand Forecasting-Meaning

- 2.3.1. Qualitative Techniques
- 2.3.2. Quantitative Techniques

2.4. Supply Analysis

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

UNIT – III - Production, Cost and Revenue Analysis

3.1. Production Analysis

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

3.2. Cost Analysis

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

3.3. Revenue Analysis

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

UNIT – IV - Market Analysis

4.1. Meaning & Classification of Market

4.2. Perfect competition market

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

4.3. Monopoly market

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

4.4. Monopolistic competition

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

4.5. Oligopoly Market

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

UNIT – V - National Income and Trade Cycles

5.1. National Income

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

5.2. Trade cycles

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

REFERENCES:

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



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. गूढ़ 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

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

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

సి.బి.సి.ఎస్. పద్ధతిలో సవరించబడిన పాఠ్యప్రణాళిక

2020-2021 విద్యా సంవత్సరం నుండి

తెలుగు - పాఠ్య ప్రణాళిక

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

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

కోర్స్ కోడ్: TELT11A

అంశం: తెలుగు

సెమిస్టర్- I

కోర్సు-1 : తెలుగు-I

యూనిట్ల సంఖ్య: 5

పీరియడ్ల సంఖ్య: 60

కోర్స్ అవుట్ కమ్స్ :

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

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

ఊర్పింగ్ అభ్యక్తీప్న :

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

పాఠ్య ప్రణాళిక

యూనిట్-I

రాజనీతి - నన్నయ

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

యూనిట్-II

దక్షయజ్ఞం - నన్నెచోడుడ

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

యూనిట్-III

ధౌమ్యధర్మోపదేశము - తిక్కన

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

యూనిట్-IV

మధుర స్నేహం - పోతన

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

యూనిట్-V

సీతారావణ సంవాదం - మొల్ల

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

వ్యాకరణము:

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

ఆధార గ్రంథాలు:

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

TELUGU	TELT11A	2020-2021	B.A., B.Com., B.B.A., B.B.A.-Ana, B.Com.-CA, B.C.A., & B.Sc.,
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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 × 8 = 24మా

L1

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

V. క్రింది వానిలో మూడింటిని విడదీసి, సంధి కార్యము వ్రాయండి:

3 × 2 = 6మా

L3

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

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

L3

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

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

L3

తన మృదుతల్పమందు వనితామణియైన రమాలలామ పొం
లేదా

క్రింది వానిలో ఒకదానికి లక్ష్య, లక్షణ సమన్వయం చేయండి.

L1

1. తేటగీతి
2. ముత్యాలసరాలు
3. ఆటవెలది

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

L3

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

లేదా

క్రింది వానిలో ఒకదానికి లక్ష్య, లక్షణ సమన్వయం చేయండి.

L1

1. వృత్త్యాను ప్రాసము
2. లాటానుప్రాసము

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

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

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

No of Credits: 4

FINANCIAL ACCOUNTING – I

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

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

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

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

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

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

UNIT 1: BILLS OF EXCHANGE

15hrs

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

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

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

UNIT 2: CONSIGNMENT ACCOUNTS.

20hrs

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

2.2— Accounting Treatment in the Books of Consignor and Consignee

2.3— Consignment Stock, Normal Loss and Abnormal Loss

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

UNIT 3: JOINT VENTURE

18hrs

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

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

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

4.1—Features

4.2—Ascertainment of Profit on the Basics Statement of Affairs

4.3—Conversion Method

UNIT 5: INVENTORY VALUATION **22hrs**

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

5.2- Accounting Std-2

5.3—Inventory Recording System

5.4—Perpetual Inventory System and Periodical Inventory System

5.5—Stock Taking (Problems)

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

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

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

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

SEMESTER – II

Financial Accounting– I

COURSE CODE: COHT21A

MAX MARKS: 75

MODEL PAPER

SECTION - A

Answer any SIX of the following.

6x2=12

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

SECTION – B

Answer any FOUR of the following.

4x12=48

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

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

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

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

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

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

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

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

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

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

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

SECTION –C (UNIT-IV)

Answer the following question

1x15=15

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

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

Additional Information :

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

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

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

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

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

No of Credits:

4

Elements of Financial Management

Course Objectives:

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

Course Outcomes

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

CO-PO MATRRIX								
Course Code:	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
COHT24	CO1	L						
	CO2	M						
	CO3					H		
	CO4					H		
	CO5					M	M	

Unit – I: Scope and Objective of Financial Management

12 Hours

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

Unit – II: Financial Planning

12Hours

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

Unit – III Time Value of Money

15 Hours

Concept of time value of money- Reasons why money in the future is worth less-than similar money today- Simple interest, compound interest and Effective rate of interest-

Present value, Future value-Annuity, Sinking fund- Determination of doubling period.

Unit – IV: Sources of Finance

12 Hours

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

Unit – V: Cost of Capital:

24 Hours

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

Text Books:

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

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

Suggested Co-Curricular Activities:

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

Web Links:

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

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

Time: 3 Hours

Marks: 75

Section – A

Answer any SIX of the following.

6 x 2=12

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

Section – B

Answer any FOUR of the following.

4 x 12=48

11. Explain the nature, scope and importance of financial management. CO1, L2
12. Explain the characteristics of financial plan. CO2, L2
13. Explain the reasons why money in the future is worth less than similar money today. CO3, L2
14. Briefly explain the features and importance of preference shares as a long-term finance. CO4, L2
15. Mr. X invests Rs. 10,00,000 in a bank @10% for 5 years. Calculate maturity value if interest is compounded half yearly. CO3, L3

16. A company issues 10,000; 10% irredeemable preference shares of Rs. 100 each at 10% premium. The issue expenses were Rs. 20,000. Calculate the cost of preference share capital. CO5, L3

Section – C (Unit – V)

Answer the following

1X15=15

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

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

TOTAL 60,00,000 100

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

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

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

Commerce	COHT25	2020-21	B.Com –BPM
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SEMESTER:II

No

of

Credits:4

FINANCE AND ACCOUNTING FOR BPS

COURSE OUTCOMES:

After completion of the course, the students will be able to

1. Define Business process services and various types of BPS
2. Illustrate the various phases of supply chain management process.
3. Elucidate the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers
4. Generate Final Accounts and statutory reports of Business Process services
5. Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services
6. Illustrate the different security and control measures in Business process service industry in compliance with ISO standards and CMMI certification.
7. Design the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model

Unit 1: Basics of Businesses, Outsourcing Need and its current Trend 10 Hrs

Types of Business Organisations ; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing

Unit 2: Supply Chain 10 Hrs

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc., Raising of Purchase Order , types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents, Accounting Impact, Inventory control, Types of discount offered by Vendors, Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies, Freight Negotiation, FTL Payments and Conditions etc.,

Unit 3: Accounts Receivable and Accounts Payable 13 Hrs

Accounts payable

Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment , Employee Payment (T&E and Various Cards), Debit Balance, Write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)

Accounts receivables

Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures , Customer Help desk and support Activities,

Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.)

Effective management of AR leads to working Capital improvement

Unit 4 : General ledger

22 Hrs

Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation , Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis)

Emerging trend in F&A Technology and Accounting Standards

Modules and usage of ERPs, Basic Screens required to be understood for F&A process , Report generation, XBRL, Platform, Counting, Data Privacy Law etc., Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS)

Unit 5: Controls and Compliance

20 Hrs

COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.,

Operating model of Business Process services

Understanding Transaction flows, BPS Terminologies , Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges

Books for Reference:

❖ _____ *TCS reference Manual for Accounting and Finance for BPS*

**Model Question Paper
Finance & Accounting for BPS**

B.Com (BPM) Sem -II

Time: 3hrs

Max Marks 75M

Section – A

Answer any 6 of the following

6 x 2M = 12M

1. What are the types of BPS? (CO1, L1)
2. What is E- Logistics? (CO1, L1)
3. Distinguish Trade discount and Cash discount? (CO2, L1)
4. What are the types of Purchase Orders? (CO2, L1)
5. What are the Key fields in Vendor Master File (CO3, L1)
6. Define Inco Terms (CO3, L1)
7. Define Project Accounting. (CO4, L1)
8. Define XBRL (CO4, L1)
9. What is COSO (CO5, L1)
10. Define Six Sigma (CO5, L1)

Section – B

Answer any 4 of the following

4 x 12M = 48 M

11. Define Business Process Services. Explain BPS Industry in India and Challenges. (CO1, L2)
12. What do you mean by Supply Chain Management? Explain the various processes involved in SCM? (CO2, L2)
13. Discuss various transportation methods and its pros and cons. (CO2, L1)
14. What is Invoice Processing. Explain the Process of Invoice Processing. What can go wrong and how it can impact Invoice Processing? (CO3, L1)
15. Distinguish between Indian GAAP and US GAAP. (CO4, L2)
16. Bring out the requirements to be met by an entity to prevent accounting frauds according to the guidelines set by Sarbanes Oxley Act 2002. (CO5, L1)

Section – C (Unit -1)

Answer the following

1 x 15M = 15M

17. Explain the Merits & De- Merits of Business Process Outsourcing. (CO1, L2)



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

Reaccredited at the level 'A+' by the NAAC

College with Potential for Excellence

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)COI
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)COI
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.

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

COURSE CODE:

HINT21A

COURSE OUTCOMES:

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

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

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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 कृता

III. कार्यालयीन हिन्दी शब्दावली

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

IV. व्याकरण: संधि विच्छेद, वाक्य प्रयोग

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

Recommended Books:

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

SECTION-III

1×10=10

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

(अथवा)

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

SECTION-IV

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

10×1=10

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

5.Applicant

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

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

15.Enquiry office

(अथवा)

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

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

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

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

15.अस्पताल

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

5×2=10

1.रामावतार 2.परमौषध 3.यद्यपि 4.गायक

5.उन्नति 6.प्रत्येक 7.यशोधरा 8.निराशा

(अथवा)

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

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

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

TELUGU

TELT21A

2020-'21

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

SEMESTER-II

Credits - 3

TELUGU-II

ఆధునిక తెలుగు సాహిత్యం

యూనిట్ల సంఖ్య: 5

కోర్స్ అవుట్ కమ్స్:

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

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

లెర్నింగ్ అబ్జెక్టివ్స్:

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

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2020-'21

B.A., B.Com., B.B.A., B.B.A.-Ana,
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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. యల్లాప్రగడ 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. సూరేంద్ర తెలుగు నాటక రంగం - ప్రొ. మొదలి నాగభూషణ శర్మ
8. నాటక శిల్పం - ప్రొ. మొదలి నాగభూషణ శర్మ

Contd...

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2020-'21

B.A., B.Com., B.B.A., B.B.A.-Ana,
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ప్రశ్నపత్ర నిర్మాణ సూచిక:

TELUGU-II

1. సంక్షిప్తరూప ప్రశ్నలు :

5 × 5 = 25మా

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

2. వ్యాసరూప ప్రశ్నలు :

5 × 10 = 50మా

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

మొత్తం = 75మా

Course Code: TEL T21A (Telugu-II)

Max. Marks: 75M

Time: 3 Hrs.

Pass Min. : 30M

SECTION - A

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

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

SECTION - B

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

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



P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE

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

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

Course Type: Core (Theory)
COHT31

Course Code:

Year of Introduction: 2021-22

Year of Revision:

Percentage of Revision:

Semester: III

Credits : 4

Hours Taught: 75 hrs. Per Semester

Max. Time : 3 Hours

Course Prerequisites (if any): Intermediate level

Course Description:

Course Objectives:

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

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

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

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

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

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

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

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

Syllabus

Course Details

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

Textbook:

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

Recommended Reference book:

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

6. Tulasian, Accountancy–III, Tata McGraw Hill Co.

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

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

Model Question Paper
FINANCIAL ACCOUNTING – II

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

Course Code:

COHT31

Max.: 75 Marks
Marks

Min. Pass: 30

Section-A

Answer Any SIX of the following questions

6 x 2 = 12 Marks

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

Section - B

Answer any FOUR of the following questions
Marks

4 x 12 = 48

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

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

Additional Information:

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

You are required to prepare:

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

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

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

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

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

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

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

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

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

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

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

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

Section – C

Answer the following question.

1 x 15 = 15

Marks

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

Balance Sheet as at 31st December, 2005

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

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



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SEMESTER: III

No of Credits: 4

Business Laws

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

Course Type: Core (Theory)

Year of Introduction: 2021-22

Year of Revision:

Percentage of Revision:

Semester: III

Credits : 4

Hours Taught: 75 hrs. Per Semester

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

Course Objectives:

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

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

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

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

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

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

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

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

Syllabus

Course Details

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

Textbook:

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

Recommended Reference book:

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

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability / Entrepreneurship

Co-curricular Activities:

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

Model Question Paper**Business Laws**

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

Min. Pass: 30

Section-A

Answer Any SIX of the following questions

6 x 2 = 12 Marks

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

Section - B

Answer any FOUR of the following questions
Marks

4 x 12 = 48

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

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

Section – C

Answer the following question.

1 x 15 = 15

Marks

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



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Financial management

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

Course Type : Core (TH) /

Year of Introduction:

Year of Revision:

Percentage of Revision:

Semester : III

Credits : 4

Hours Taught : 75 hrs. per Semester

Max. Time : 3 Hours

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

Course Description:

Course Objectives:

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

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

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

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

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

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

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

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

Syllabus

Course Details

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

	Receivables management: Meaning and Objectives -Credit policy - Inventory management: Objectives -costs and risks of holding inventory-tools and techniques of inventory control.	
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Textbook:

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

Recommended Reference book:

- Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
- Prasanna Chandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.
- Pandey I.M.: Financial Management, Vikas Publishing House, New Delhi.

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability

Websites of Interest : WWW. INVESTOPEDIA.COM

Co-curricular Activities:

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

Model Question Paper

FINANCIAL MANAGEMENT

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

C Code: COHT37

Max.: 75 Mark

Section A

Answer any six of the following

6×2=12M

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

8. What is Scrip dividend. **CO3, L2**
9. What is meant by inventory management? **CO5, L1**
10. Define Components of working capital. **CO4, L2**

Section-B

Answer any four of the following

4×12=48M

11. Explain the techniques of capital budgeting. **CO1, L2**
12. Compare Net Income and Net Operating Income Approach in the capital Structure. **CO2, L2**
13. Sales 960000, variable cost 560000, fixed cost 240000, interest 60000, tax rate 50%.
calculate Operating leverage, financial leverage, and Combined leverage. **CO2, L3**
14. The cost of capital and the rate of return an investment of MRM Limited are 10% and 15% respectively. The company has 1 million equity share of rupees 10 each outstanding and earnings per share is Rs. 5. The value of the firm in the following situations. Use Walters model comment on the results.
a. 100% retention b. 50% retention c. No retention. **CO3 L3**
15. ABC Limited supplies the following information. Estimate its working capital requirement at a level of activity of 20000 units p.a.

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

Additional information

Raw materials in stock on an average for 2 months
 Material in progress on an average one month
 Finished goods are stocked for three months
 Credit to customers 3 months whereas suppliers allowed 2 months credit
 Wages and overheads are delayed by half month
 Cash hand is estimated at 100000. **CO4 L3**

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

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

Other information

- a. 10% cash sales 50% of credit sales are collected in next month and the balance in the following month
- b. Suppliers - 2-month credit period from the date of purchase
- c. Wages outstanding 1 /4 month
- d. Overheads outstanding 1/4 month

- e. Cash and bank balance as on 1/4 /2016 is expected to be Rs 60000.
- f. Machinery will be installed in February 16 at a cost of Rs 960000.
- g. The monthly instalment Rs 20000 is payable from April onwards. **CO5, L3**

Section C (From Unit-I)

Answer the following

15M

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

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

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

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

CO1, L3



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AUDITING

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

Year of Introduction:

Year of Revision:

Percentage of Revision:

Semester: III

Credits: 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: Overall accounting knowledge in previous semesters.

Course Objectives:

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

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

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

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

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

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

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

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

Text Book:

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

References:

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

Co-Curricular Activities:

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

MODEL QUESTION PAPER

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

Time: 3Hrs

Max.Marks:75

Section A

Answer any six of the following Questions

2X6=12 marks

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

Section B

Answer any Four of the following Questions

12X4=48 marks

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

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

Section C

Answer the following Question

15X1=15 marks

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



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INSURANCE FOR BPS

Commerce	COHT310		B.Com -BPM
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Course Type: Core (TH)

Year of Introduction:2021-22

Year of Revision:

Percentage of Revision:

Nil

Semester: III

Credits: 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: The students opting for this Course should have some basic knowledge of Insurance.

Objective of the Course:

1. Describe the process of making valid contract under general insurance and life insurance and its applicability governing principles of insurance.
2. Differentiate the implications of a life insurance policy with the rest.
3. Differentiate the implications of non-life insurance policy with the rest.
4. Evaluate the role of health care insurance in promoting the interest of an individual and health care industry.
5. Plan for the defined benefits and defined contributions of retirement planning of an individual investor in USA and third-party.
6. Justify the implications and applicability of digital technologies in sphere of BPS in Insurance.

COURSE OUTCOMES:

After completion of the course the students will be able to

CO1: Illustrate the process of making valid contract under general insurance and life assurance and its applicability governing principles of insurance. **PO5**

CO2: Compare and contrast the implications of each type of life insurance policy **PO6,7:**

CO3: Compare and contrast the implications of each type of nonlife insurance policy **PO6**

CO4: Examine the role of health care insurance in promoting the interest of individual and health care industry. **PO5**

CO5: Justify the defined benefits and defined contributions of retirement planning of an individual investor in USA and third party. **PO6,7**

Unit - I	Insurance - Generic Overview Concept of Risk – Risk of Management – Basic concept (Hazards, Perils, Assets, etc.)-Fundamentals of Insurance-Characteristics of a	15 Hrs
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	valid contract – Insurance contract-Principles & Practices of insurance contract – Important terminologies & parties in insurance contract –Types of Insurance (Personal, Commercial, Health, Life ,etc.) –History of Insurance – Types of Insurance companies – Business units in an Insurance company – Overview of Insurance Life Cycle (Underwriting, Policy Servicing ,Claims, etc.)- Reinsurance concept.	
Unit – II	Life Insurance & Annuity : Important terminologies in a Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle (New Business & Underwriting, Policy servicing, Claims, etc.) – Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – Qualified & Non-Qualified Annuity – Principles of Group Insurance – Group Retirement Plans .	12 Hrs
Unit – III	Property & Casualty Insurance: Non-Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. – Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.	12 Hrs
Unit - IV	Healthcare Insurance: Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations &Standards ; HIPAA – Medicare – Medicaid – Medclaim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care – Eye Care – Micro Insurance Schemes	18 Hrs
Unit – V	Retirement Services, Superannuation: Concepts of Retirement Services – Retirement Planning – Asset Allocation & Asset Classes – Life stages of an Investor – Defined Benefits & Defined Contribution – Individual Retirement Arrangement in USA – Third Party. Concept of Superannuation - superannuation in India - superannuation in Australia - why is superannuation important - History of superannuation in Australia - Eligibility for superannuation - Beneficiary Nomination - Investment Choice - Steps to reach retirement goals - Boosting superannuation funds - Funds structures - Benefit designs - Types of Contributions -	18 Hrs

	Government co-contribution - Choice of super fund - Regulation & Legislation - Regulatory Bodies Governing Superannuation in Australia.	
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Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Exposure on different offerings that are specifically dealt within a BPS set up.
2. Familiarization of Insurance products across various geographies like India, UK, USA, etc.
3. Inculcating negotiation and selling skills for selling insurance products

Books for Reference:

❖ TCS MATERIAL

Course Delivery method: Face to face

Course has focus on: Employability and Entrepreneurship

Websites of Interest:

Suggested Co-Curricular Activities:

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

Field trips

Model Question Paper

Title of the Paper: INSURANCE FOR BPS

Course Code : COHT310

Semesters: III

Max. Marks 75

II B.Com((BPM)

Time 3hrs

SECTION – A

Answer any SIX of the following

6 X 2=12

1. What is Valid Contract. CO1,L1
2. Explain Types of Insurances. CO1 ,L1
3. What is Policy Provisions. CO2,L1
4. Explain Types of Annuity CO2,L1
5. What is Reinsurance CO3,L1
6. Explain Policy Servicing process CO3 ,L1
7. Define HIPAA CO4,L1
8. What is Micro Insurance Schemes CO4,L1
9. Explain Retirement Planning CO5,L1
10. What is Superannuation CO6,L1

SECTION – B

Answer any FOUR of the following

4 X

12=48

11. What is Insurance? Explain the types of Insurance companies. CO1,L2
12. Explain the Life insurance policy life cycle. CO2,L1
13. Explain the concept of Non-Life Insurance concepts. CO3,L1
14. What is meant by Health Insurance? Explain its key Challenges of Healthcare Industry. CO4,L2
15. Explain the concept of Retirement service. CO5,L1
16. What are the importance of Superannuation?. CO6,L2

SECTION – C (Unit 4)

Answer the following

1 X 15=15

17. Distinguish between Health Insurance and Medical Insurance. CO4,L2



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Banking for Business Process Services

Commerce	COHT311		B.Com -BPM
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Course Type: Core (TH)

Year of Introduction:2021-22

Year of Revision:

Percentage of

Revision:

Semester: III

Credits: 4

Hours Taught: 75 hrs. Per Semester

Course Prerequisites: The students opting for this Course should have some basic knowledge of various banking products and services.

Course Objectives:

1. Exposure and developing skills relating to different offerings on banking products and services that are specifically dealt within a BPS set up.
2. Pricing skills of banking products and services – generic and country specific across various geographies like India, UK, USA, Europe, etc.
3. Employability skills from a banking industry knowledge perspective.

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

CO1: Illustrate the function and the type of product and services offered by banks in the context of business process services. **PO6, PO7**

CO2: Explain the role of credit, debit and ATM cards in retail banking business in the context of business process services. **PO6, PO7**

CO3: Illustrate the process of lending of consumer loans and mortgages in the context of business process services. **PO6, PO7**

CO4: Examine the process of cash management and fund transfer for the payment system both in national and international level in the context of business process services. **PO5, PO6, PO7**

CO5: Evaluate implications of each mode of trade financing option and its process in the context of BPS. **PO6, PO7**

Syllabus

Course Details

Unit	Learning Units	Lecture Hours
I	Unit – 1: Overview of Banking Function of Commercial Banks – Principles of Banking – Legal aspects of Banking (Banker and Customer Relationship) – Banker dealing with Special Customer's – Specific customer instructions – Risks and Controls (Credit Risk, Market Risk, Reputational Risk, Operational Risk) – Risk Management Regulations – Customer	15

	Service – Customer Complaints and Dispute Handling – Pricing Methodologies – Anti Money Laundering(AML) – Information Security - Account Origination (Customer Level, Account Level) – Depository System - Demat Account Services – Account Servicing(Record Maintenance, Account closures, Signature Maintenance, Cheque issuance and payment, Statement of account/Passbook, Debit card, Internet Banking, Mobile Banking, Customer Correspondence) – ATM Management – Payments System (Payments Cycle, Payment Instruments, Payment communication network, Messaging and settlement) – Wealth Management – Mutual Funds(Structure, Types, Share Issuance, Index Markets, Bonds, Bond risks, Corporate Actions)	
II	Unit – 2: Credit, Debit and ATM Cards Overview of Cards – Secured Loans – Unsecured Loans – Plastic Money – Types of Cards - – Card transactions – Basis card holder and card presence – Transaction Cycle – Card Transaction Authorization – Authorization Process – Settlement – Settlement Cycle – Payment – Payment Processing – Card Operations – Card Life Cycle – Charge Back / Dispute Resolution – Customer Service – Fraud Management – Card Collections.	15
III	Unit – 3: Consumer loans and Mortgages Mortgages – Purpose of Mortgage Loan – US Mortgage (Brief History) – Federal regulations on Borrower’s Rights – Mortgage Products – Mortgage Schemes or programmes – Major parties in the Mortgage Industry – Mortgage Loan Cycle – Mortgage Frauds – Recent Developments in Mortgage Industry.	15
IV	Unit – 4: Cash Management Introduction to Cash Management Services – Cash Management Products: Account Services – Know Your Customer – Account Maintenance – Electronic Banking – Various facilities provide to customer – Financial Messaging – Clearing Systems – introduction to Fund Transfer – Correspondent Banking – Nostro Account – Vostro Account – Controls: Nostro Reconciliation – Compliance: Sanctions – Anti Money Laundering – Call Backs – Straight Through Processing – Investigations(An Overview) – Risk and Liquidity Issues.	15
V	Unit – 5 : Trade Finance Introduction to Trade – Parties in International Trade – Risks in International Trade & its mitigants – Trade Payment Methods I: (Role of Banks as Agents for collection, Banks: Important aspects to note) – Trade payment Methods II: Letter of Credit – Reimbursement – Guarantees & SBLC – Loans and Finances (Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance) – Value Added Services: (Customer Service, Trade Compliance, Trade Advisory) – Importance of Trade Finance Professionals in Banking Services	15

Books for Reference:

TCS MATERIAL

Course Delivery method: Face to Face.

Course has focus on: Foundation/Employability /Entrepreneurship

Websites of Interest:**Co-Curricular Activities:**

1. Seminars on loans and mortgages.
2. Quiz
3. Group Discussion
4. Guest lectures on Banking Services Products.
5. Examinations (Scheduled and surprise tests).
6. Power Point Presentations.

MODEL PAPER

Course Code: BANKING FOR BUSINESS PROCESS SERVICES
II B.Com((BPM) **Semesters: III**
Max. Marks 75 **Time 3hrs**

SECTION-A

Answer any SIX of the following:

6 X 2=12

1. What is meant KYC (CO1) L1
2. Write about Time deposits.(CO1) L2
3. What is meant by Credit card. (CO2) L2
4. What is Card maintenance. (CO2) L2
5. What is meant Quality Assurance. (CO3) L2
6. What is Bankruptcy (CO3) L2
7. Define cash management. (CO5) L1
8. What is meant by tracking? (CO4) L1
9. Write about Syndicated loans. (CO5) L2
10. What is meant by Letter of credit. (CO5) L2

SECTION-B

Answer any FOUR of the following:

4 X 12 = 48

11. Explain in detail about Retail Wealth Management. (CO1) L2
12. What is meant by Customer Relationship Management? Explain its objectives, benefits and failures. (CO2) L2
13. Explain about various regulatory agencies in regulating mortgages industry. (CO3) L2
14. What are the various types of risks involved in payments and suggest measures to overcome? (CO4) L2
15. What is meant by International Trade? Explain various risks associated and suggest measures to overcome? (CO4) L2
16. Explain briefly about various types of credit cards? (CO5) L2

SECTION-C (Unit 3)

Answer the following:

1 X 15 = 15

17. Explain briefly about various types of loans and advances? (CO4) L2

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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. **PO1**

CO-PO MATRIX- ENG T02

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



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Course Code: ENG T02
Title: Business English-III
SEMESTER III

Max Marks: 75
Time: 3 hours
No. of Credits: 3

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

SYLLABUS

UNIT – I MEMORANDUM page-340-347

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

10 hrs

- 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
- Evaluation Sheet
- Review Questions
- Exercises
- Abbreviations and Numerals
- Communication Core
- Abbreviations
- Numerals

10 hrs

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



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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

Max. Marks: 100

No. of Hours per Week: 4

External: 75M

Title: Business English-III

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
(L4)**

5X1=5 marks.

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

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Accounting for Corporate Issues

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

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

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

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

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

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

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

Unit - I: Accounting Standards:
Hours

15

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

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

Unit - II: Issue of Equity Shares 20 Hours

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

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

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

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

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

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

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

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

Text Book:

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

Reference:

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

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

Model Paper

Max Marks:

75M

Accounting for corporate Issues

Section - A

Answer any SIX of the following

6x2 = 12M

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

Section - B

Answer any Four of the following

4X12 = 48M

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

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

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

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

C) Sales for August 1.5 times of the average.

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

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

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

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

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

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

Other Information

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

SECTION – C(Unit 1)

1x15 = 15 Marks

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

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

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

Model Paper
75M

Max Marks:

Accounting for corporate Issues

Section - A

Answer any SIX of the following

6x2 = 12M

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

Section - B

Answer any Four of the following

4X12 = 48M

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

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

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

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

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

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

G) Sales for August 1.5 times of the average.

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

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

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

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

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

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

Other Information

6. Depreciate land and plant by 10%

7. Provision for debt at 6%

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

9. Equity dividend at 10% on paid up capital

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

SECTION – C (Unit 1)

1x15 = 15 Marks

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

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

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

·Cost Accounting

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

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

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

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

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

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

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

Unit - I :Nature and Scope of Cost accounting

10

Hours

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

Unit - II : Unit output costing:

15 Hours

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

Unit - III : Material cost :

13 Hours

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

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

Unit - IV :Labour cost :

13 Hours

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

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

Unit - V : Overheads:

14 Hours

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

Text Books:

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

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

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

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

**Model Paper
75M**

Max Marks:

**Cost Accounting
Section-A**

Answer any SIX ofthe following questions.

6X2=12

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

Section-B

Answer any FOUR of the following questions.

4X 12 =48

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

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

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

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

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

Maximum Usage 75 units per week each

Minimum Usage 25units per week each.

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

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

Calculate for each Component :

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

d) Average Stock Level. CO3, L4

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

Standard Production -8 units per hour

Normal time rate - Rs. 0-40 per hour

Differentials to be applied:

80% of Piece - rate below standard

120% of Piece-rate at or above standard

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

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

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

Following further details are available

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

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

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

CO5,L4

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

Section-C (Compulsory)

Answer the following Question.

1 X 15 =15

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

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

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

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

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

Security Analysis

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

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

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

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

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

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

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

Unit I: Investment:

10Hrs

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

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

Unit II: Fundamental Analysis:

15Hrs

Economy analysis-Industry analysis- Company analysis.

Unit III Technical Analysis:

20Hrs

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

Unit IV: Securities valuation:

18Hrs

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

Unit V: Risk and Return:

12Hrs

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

Text Books:

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

Reference Books:

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

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

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

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

Model Paper

Max Marks:

75M

Security Analysis

SECTION- A

Answer any SIX of the following.

6x2=12.

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

SECTION- B

Answer any FOUR of the following.

4x12=48.

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

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

SECTION- C (UNIT 3)

Answer the following question.

1x15=15

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

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

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

MANAGING BUSINESS PROCESSES – I

Semester:	IV	Credits :	4
Offered to	B. Com –BPM	Course Code	COHT410
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):			

COURSE OUTCOME:

After completion of the course the students will be able to

1. Illustrate the components of process management that enhances the satisfaction of internal customers and end users.
2. Justify the role of BPO industry in process management
3. Describe the utility of process mapping Techniques and tools.
4. Relate the quality management functions with that of quality assurance.
5. Devise a plan for each component of Delivery Management that enhances customer satisfaction

UNIT – 1: Process Management 12 Hrs

Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs. end user.

UNIT – 2: Process Management in BPO Industry 12 Hrs

Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.

UNIT – 3: Process Mapping Techniques 12 Hrs

Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.

UNIT – 4: Quality Management 12 Hrs

Introduction to quality management - Quality assurance.

UNIT – 5: Delivery Management 12 Hrs

Customer management – Knowledge management – Capacity management– People management – Transition management – Finance management.

Text Book

Hand book on Operations Management - Part I for Business Process Services

Books for Reference:

- ❖ Adrew Greasley, “Operation Management”, Sage Publication India Pvt Ltd, New Delhi.
- ❖ Chary S.N, “Production and Operation Management”, Tata MCGraw Hill, New Delhi.
- ❖ Danial Hunt V, “Process Mapping- How to Reengineer your Business Process”, John Wiley and Sons, USA.
- ❖ Nair N.G, “Production and Operation Management”, Tata MCGraw Hill, NewDelhi.
- ❖ Poornima .M Charantimath, “Total Quality Management”, Pearson Education, NewDelhi.

Model Question Paper

Course :MANAGING BUSINESS PROCESS- I Course Code: COHT410

Time :3Hrs

Max.Marks :75

SECTION -A

Answer any Six of the following questions:

6*2 M =12Marks

1. What is business process? (CO1, L1)
2. What do you understand by core process and support process? (CO1, L2)
3. What is back office outsourcing and front office outsourcing? (CO2, L2)
4. Briefly explain the various types of BPO model. (CO2, L2)
5. State the steps to create a process map. (CO3, L1)
6. What do you understand by business process mapping? (CO3, L2)
7. Briefly explain the term quality. (CO4, L2)
8. State the dimensions of product quality. (CO4, L2)
9. What is delivery management? (CO5, L2)
10. What is customer management? (CO5, L1)

SECTION -B

Answer any Four of the following:

4*12 M = 48

Marks

11. What is business process management? Explain its need, importance and key benefits of business process management. (CO1, L1)
12. What are the essential attributes of an ideal business process? Why do modern organizations adopt and improve business processes? (CO1, L2)
13. What do you mean by business process outsourcing? Explain the various benefits and risks of BPO. (CO2, L2)
14. What are the goals and need for business process mapping? Explain its benefits and basic flow charts. (CO3, L2)
15. What is Total Quality Management? Explain the key quality management principles. State the elements of service quality and product quality. (CO4, L3)
16. Explain the concept and importance of knowledge management. Elucidate its process. (CO5, L2)

Section C (Unit V)

Answer the following:

1*15 M = 15

Marks

17. Elucidate the concept of capacity management. Describe its objectives, process and best practices. (CO5, L2)

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

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

RETAIL AND MARKET RESEARCH

Semester:	IV	Credits :	4
Offered to	B. Com –BPM	Course Code	COHT411
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):			

COURSE OUTCOME: After completion of the course the students will be able to:

CO1: Describe the meaning of Market Research and its scope in all types of goods especially in CPG industry.

CO2: Relate the types of market research and its applicability in the context of 4 Ps of marketing

CO3: Compare and contrast the changing role and functions of retailer in the context of different retail formats at national and global level.

CO4: Generate retail research report in the context of Media and consumer panel research report.

CO5: Devise a plan for consumer research for designing a product mix and new product development.

1: Introduction to Market Research

8 Hrs

Market - Research - Market Research - Need for Market Research - Type of goods - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behavior - Influencers.

Module – 2: Types of Market Research 12 Hrs

Primary Research - Secondary Research - Custom Study - Syndicated study Quantitative Research methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing with reference to Market Research

Module – 3: Retailing 10 Hrs

Characteristics of Retailing - Retail formats - Overview to Retail functions Global Retailers - Segmentation - Need for segmentation criteria Types of Segmentation

Module – 4: Retail Research 15 Hrs

Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Media Research reports. - Media Research - Importance of Media research - Media Data - Importance of Media Data Validation - Media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Data - Panel Research reports.

Module – 5: Product Planning and Development 15 Hrs

Product Mix - New Product Development - Product Life Cycle. - Branding Brand Types - Private Labels - Branding - Brand Types - Private Labels - Brand association - Brand

extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning
Consumer Research, Consumer Research Cycle - Consumer Research for new product
launches-Consumer Research for existing products.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Retail analytic skills
2. Developing media interaction and presentation skills from marketing perspective
3. Use of computer packages for research and analysis

Books for Reference:

❖ TCS MATERIAL

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

B. Com BPM

Course Code: COHT411

Duration: 3 Hrs

Max. Marks: 75M

RETAIL AND MARKET RESEARCH

MODEL PAPER

SECTION – A

Answer any six of the following:

(6 X 2M = 12M)

1. Define Market Research. CO1, L1
2. What is meant by CPG? CO1, L1
3. What is meant by syndicated study? CO2, L1
4. Write any two differences between Primary and Secondary Research. CO2, L2
5. Define Retailing. CO3, L1
6. Who are global retailers? CO3, L1
7. What is meant by Consumer Panel? CO4, L1
8. What is meant by Retail Research? CO4, L1
9. What is meant by Product Mix? CO5, L1
10. Define Branding. CO5, L1

SECTION – B

Answer any four of the following:

(4 X 12M =48M)

11. Define Market Research. Explain the objectives and scope of Market Research. CO1, L2
12. What is meant by qualitative and quantitative research? Explain the differences between them. CO2, L2
13. Explain in detail about the characteristics and functions of retailing. CO3, L2
14. What is meant by retail data? Explain the importance, disadvantages and process of retail data validation. CO4, L2
15. Explain in detail about various stages of product life cycle stages. CO5, L2
16. Explain in detail about Marketing Research Process. CO1, L2

SECTION – C

Answer the following:

(1 X 15M = 15M)

17. What is meant by qualitative research? Explain briefly about the methods of qualitative research. CO2, L2

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- III/IV

PAPER – III/IV

TITLE OF THE PAPER: HINDI-III/IV

NO OF HOURS: 60

CREDITS: 03

WEF: 2021-22

COURSE CODE: HINT01A

Cos:

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

PARVATHANENIBRAHMAIAH SIDDHARTHA COLLEGE OF ARTS AND SCIENCE; VIJAYAWADA-10

(An autonomous college in the jurisdiction of Krishna University)

SEMESTER- III/IV

PAPER – III/IV

TITLE OF THE PAPER: HINDI-III/IV

NO OF HOURS: 60

CREDITS: 03

WEF: 2021-22

COURSE CODE: HINT01A

SYLLABUS

I. काव्य दीपः

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

II. हिन्दी साहित्य का इतिहासः

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

प्रेमाश्रयी शाखा - जायसी

III. साधारण निबन्धः समाचार पत्र, पर्यावरण और प्रदूषण,

बेकारी की समस्या, कंप्यूटर

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

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

Recommended Books:

1. काव्य दीप- SRI B. RADHA KRISHNA MURTHY

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
