

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**[Re-Accredited by NAAC with “A<sup>+</sup>” Grade]**



**DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES 2020 -**

**(III, IV, V & VI Semesters)**

**22nd June, , 2020**

**PROGRAMMES:**

1. B.Com General (E.M & T.M)
2. B.Com Computers (E.M & T.M)
3. B.A. (Economics, Statistics & Commerce)
4. B.Com (Banking, Insurance & Financial Services)
5. BBA
6. B.Com (Accounting & Taxation)
7. BBA-Logistics
8. BBA-Digital Marketing
9. Certificate Courses:
  - a) *Retail Marketing*
  - b) *Income Tax Practices*
  - c) *Financial Literacy*

**RC. NO. 050/GCRJY/ACAD. CELL/2019/, DATED. 19.03. 2019**

Sub: GCRJY-Conduct of BoS Meetings for the Academic Year 2019 – 20 -Regarding.

Ref: 1. Minutes of IQAC meeting dated 19 March, 2019

2. Resolutions adopted in Staff Council Meeting held on 23 March, 2019

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**ORDER:**

With reference to the subject cited, the lecturers-in-Charge of all the departments are hereby informed to conduct their respective Board of Studies (BoS) meetings, both UG & PG separately, before 20 April, 2019.

In para 2 of Resolution 3 cited under Ref. 1, all the departments are hereby informed to meet Internal Quality Assurance cell with prior appointment to discuss the quality enhancement measures of departments such as changes/reforms to existing programmes/courses initiated or to be initiated or other wise and new programmes (if any) to be introduced along with justification before actual conduct of Boards of Studies.

You are also informed to intimate the date of your BoS meeting well in advance to the subject experts/University nominee/Industrial Nominee/members of BoS/Student nominee concerned to get their valuable views and suggestions in the deliberations to frame the concrete syllabi for your subjects keeping in view the objectives of the college and interest of the stake holders. The date should also be indicated to Academic Cell/IQAC in advance.

You are further suggested to utilize the academic autonomy in incorporating the additional modules in the syllabi and identify the pedagogical strategies to implement the same.

**Please note that your BoS document should contain the following contents in order**

- a) Proceedings of the Principal pertaining to BoS
- b) Composition of BoS
- c) Table showing the Allocation of Credits in the following table for both theory and Lab in case of science subjects

S. No	Semester	Title of the Course (Paper)	Hrs./week	Max. Marks (SEE)	Marks in CIA	Credits
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- d) Resolutions adopted in the meeting with detailed discussion that took place during the meeting.
- e) Table showing Members present with signatures
- f) List of Examiners & Paper setters
- g) Syllabus for each course (both theory & Practical in case of Science subjects) followed by model question papers (theory & practical) and allocation of CIA (50 marks) for each course.
- h) PO attainment data (CO-PO mapping) for 2015-18 batch

You are requested to submit a separate document regarding addition/deletion of specific topics from the syllabus in each course (paper) with justification, if any in the Proforma supplied by IQAC through e-mail.

All the *new certificate courses* proposed for the calendar year 2020, Seminars/ workshops, field visits, study tours, on job trainings, internships for 2019-20 should be placed before the respective Board and get them approved.

You are also requested to submit 2 hard copies & 2 soft copies (CDs) of BoS document to the IQAC and settle the bills after completion of the BoS meeting.

**Important Note:** All the HoDs should submit a detailed record of discussions transpired between the members during the BOS meeting in the BoS document.

  
PRINCIPAL

GOVERNMENT AUTONOMOUS COLLEGE  
RAJAHMUNDRY

Copy to:

1. Lecturers-in-Charge of all the departments
2. File

# GOVERNMENT COLLEGE (A), RAJAMAHENDRAVARAM

[Re-Accredited by NAAC with "A+" Grade]

## DEPARTMENT OF COMMERCE

### CONSOLIDATED REPORT OF BOARD OF STUDIES FOR THE YEAR 2020-21

#### III, IV, V & VI SEMESTERS

The meeting of Board of studies of Commerce Department was convened at 11.00 A.M on 22nd June, 2020 under the Chairmanship of Dr. K. Ratna Manikyam, In-charge of the Department. The following members were present.

Sl. No	Name	Nominee	Signature
1	Dr. P. Umamaheswari Devi, Department of Management Studies Adikavi Nannaya University	University Nominee	
2	Sri Venkat Narayan Vedantam (Rahul), Chartered Accountant, Rajahmundry	Industrial Nominee	
3	Dr. Ch. Rama Krishna, Lecturer in Commerce, GDC, Mandapeta	Subject Expert	
4	Dr. K. Sudhakara Rao, Lecturer in Commerce & Academic Officer, O/o CCE, Vijayawada	Subject Expert	
5	Mr. K. Durga Babu	Student Nominee (Alumni)	
6	Dr. A. A. Annapurna	Member	
7	Dr. B. P. Narasa Reddy	Member	
8	Dr P. Shanmukha Rao	Member	
9	Sri G. Appala Narasimham	Member	
10	Sri A. Srinivasa Rao	Member	
11	Smt. A. Sri Lakshmi Bramarambha	Member	
12	Sri V. Raju	Member	
14	Smt. Ch.N. Sri Lakshmi	Member	
15	Sri D.B. Sankar Reddy	Member	
16	Sri M. Y. Naidu	Member	
17	Kumari Y. V. Haritha Lochana	Member	
18	Sri K. V. S. B. Sastry	Member	
19	Sri K. Santhi Babu	Member	
21	P. Ram Babu, III B. Com – EM(Comp)	Student Member	
22	P. Ramya Vani III BBA	Student Member	

Date: 22nd June, 2020

(K. RATNA MANIKYAM)  
Chairman, Board of Studies

## *Preface*

Government College (A), Rajamahendravaram has been offering Under Graduate course in Commerce since 1957. The department strives for the holistic objective of making this as a centre of excellence in Commerce & Management Studies through value based education training & research. The Board of Studies is conducted to bridge the gap between academic and industrial requirements. The design of curriculum is aimed towards students' progression for both higher and professional education, to design and develop market based academic programs in Commerce and Management Studies through Industry Institution interaction.

This year also the Board of Studies is pleased to introduce new Restructured Programme, namely BBA (Digital Marketing) to meet the demand for the course and to match the emerging Industrial and Administrative needs in general and specifically to induce market and business specific knowledge with special focus on Digital Marketing. The syllabi along with Model Question Papers for the Courses in B. Com General, Computer Applications, B.Com-BIFS (Banking, Insurance and Financial Services), BBA, B.Com-AT (Accounting & Taxation), B. A. (E.S.Commerce), BBA-Logistics, BBA-Digital Marketing, B.Voc (Retail Marketing), B.Sc. (MSAs) (III Semester) and Entrepreneurship for All Programmes (IV Semester) and three certificate courses namely, Retail Marketing, Income Tax Practices & Financial Literacy are prepared with utmost care to meet the expected outcomes of the respective courses.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**DEPARTMENT OF COMMERCE**  
**III, IV, V & VI SEMESTERS**  
**BOARD OF STUDIES MEETING**  
**MINUTES**  
**ACADEMIC YEAR: 2020-21**

The members of Board of Studies met on **22nd June, 2020** at the Department of Commerce under the Chairmanship of **Dr. K. RatnaManikyam**, Lecturer In-charge at 11.00 am. to discuss the following Agenda.

**AGENDA**

1. II B.Com (admitted batch 2019-20), Syllabi for all Courses in Semester – III & IV under CBCS.
2. III B.Com (admitted batch 2018-19) Syllabi for all Courses in Semester – V & VI under CBCS.
3. List of Examiners
4. CIA & SEE Proportion and split-up and Model Question Papers for admitted batch 2020-21
5. Departmental Activities
6. Syllabi for Entrepreneurship - Foundation course -10 for all Under Graduate Programmes.
7. Project evaluation
8. Certificate Courses to be offered.
9. Practical's and Credits for B. Com – Computers Application Courses
10. Effective Transaction of curriculum.
11. Any other with the permission of the chair

## **Minutes of the Meeting:**

### **Agenda 1: II B.Com (admitted batch 2019-20), Syllabi for all Courses in Semester – III & IV under CBCS.**

**Discussion:** The members present discussed about the Syllabi for courses in the 3<sup>rd</sup> & 4<sup>th</sup> Semesters for all B. Com, BA – ESC, and BBA Programmes (admitted batch 2019-20) and felt that the existing syllabus suits the present needs of the students to gain required knowledge in the concerned areas. Experts and Members discussed and evolved the Syllabi for the approved courses in 3<sup>rd</sup> and 4<sup>th</sup> Semesters for B. Com – A&T (admitted batch 2019-20) Programme. The BoS Chairperson Dr. K. Ratna Manikyam, placed before the members the first core paper Fundamentals of GST (COM263) in place of Indirect Taxes (COM151) and third core paper in IV Semester Indirect Taxes (GST including Customs) (COM151) in place of Fundamentals of GST (COM263) that was approved in the Course Structure for B. Com – Accounting and Taxation by the Department of Commerce I, III & V BoS 2019-20

**Resolution 1:** It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses: Corporate Accounting(COM251), Business Statistics (COM252), Banking Theory and Practice (COM140) in III Semester and Accounting for Service Organisations (COM141), Business Laws (COM253) and Income Tax (COM142) in IV Semester for B. Com – General (admitted batch 2019-20).

It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses: Corporate Accounting(COM251), Business Statistics (COM252), Office Automation Tools (CAP120) and 4<sup>th</sup> Semester Courses: Accounting for Service Organisations (COM141), Business Laws and Income Tax (COM143), Python Programming-I (CAP167) in IV Semester for B. Com – CA (admitted batch 2019-20) approved in the BoS of Department of Computer Science.

It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses: Corporate Accounting(COM251), Business Statistics (COM252), Banking Theory and Practice (COM140) in III Semester and Accounting for Service Organisations (COM141), Business Laws and Income Tax (COM143) and Insurance and Risk Management (COM218) in IV Semester for B. Com – BIFS (admitted batch 2019-20).

It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses: Financial Accounting – I(COM101) and Financial Accounting-II (COM102) for B. A – ESC (admitted batch 2019-20).

It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses for BBA-General (admitted batch 2019-20).

<b>Sl. No.</b>	<b>Course Code</b>	<b>Semester</b>	<b>Course Title</b>
1	COM229	III	OPERATIONS MANAGEMENT
2	COM230	III	HUMAN RESOURCE MANAGEMENT
3	COM231	III	ORGANISATIONAL BEHAVIOUR
4	COM232	IV	FINANCIAL MANAGEMENT
5	COM233	IV	MARKETING MANAGEMENT
6	COM234	IV	BUSINESS ETHICS AND CORPORATE GOVERNANCE

It is Resolved to approve the Syllabi for the 3<sup>rd</sup> and 4<sup>th</sup> Semester Courses for B.Com-Accounting and Taxations (admitted batch 2019-20).

Sl. No.	Course Code	Semester	Course Title
1	COM263	III	FUNDAMENTALS OF GST
2	COM110	III	ADVANCED ACCOUNTING-I
3	COM264	III	QUANTITATIVE TECHNIQUES
4	COM265	IV	DIRECT TAX PRACTICES
5	COM114	IV	ADVANCED ACCOUNTING-II
6	COM151	IV	INDIRECT TAXES (GST INCLUDING CUSTOMS)

**Agenda 2: III B.Com (admitted batch 2018-19) Syllabi for all Courses in Semester – V & VI under CBCS.**

**Discussion:** The members present discussed about the Syllabi for courses in the 5<sup>th</sup> and 6<sup>th</sup> Semesters for all B. Com and BA-ESC, BBA Programmes (admitted batch 2018-19) and felt that the existing syllabus suits the present needs of the students to gain required knowledge in the concerned areas. Experts and Members discussed and evolved the Syllabi for the approved courses in 5<sup>th</sup> and 6<sup>th</sup> Semesters for BBA (admitted batch 2018-19) Programme.

**Resolution 2:** It is resolved to approve the Syllabi for the 5<sup>th</sup> and 6<sup>th</sup> Semester Courses and continue the Courses approved in the Course Structure under Clusters offered in the 5<sup>th</sup> and 6<sup>th</sup> Semesters for B. Com – General (admitted batch 2018-19).

Sl. No.	Course Code	Semester	Course Title
1	COM149	V	COST ACCOUNTING
2	COM151	V	INDIRECT TAXES (GST)
3	COM153	V	COMMERCIAL GEOGRAPHY
4	COM160/166	V	AAS/CB
5	COM161/167	V	AGE/RFC
6	COM162P/168P	V	PROJECT WORK
7	COM186	VI	MARKETING
8	COM148	VI	AUDITING
9	COM150	VI	MANAGEMENT ACCOUNTING
10	COM193/199	VI	FR/FS
11	COM194/200	VI	EAA/MFS
12	COM195P/201P	VI	PROJECT WORK

It is Resolved to approve the Syllabi for the 5<sup>th</sup> and 6<sup>th</sup> Semesters Courses as approved in the BoS of Department of Computer Science for B. Com – CA (admitted batch 2018-19).

<b>Sl. No.</b>	<b>Course Code</b>	<b>Semester</b>	<b>Course Title</b>
1	COM149	V	COST ACCOUNTING
2	COM152	V	TAXATION
3	COM153	V	COMMERCIAL GEOGRAPHY
4	CAP155	V	DBMS
5	CAP156	V	E-COMMERCE
6	CAP153	V	COMPUTER ACCOUNTING WITH TALLY
7	COM186	VI	MARKETING
8	COM148	VI	AUDITING
9	COM150	VI	MANAGEMENT ACCOUNTING
10	CAP160	VI	WEB TECHNOLOGY
11	CAP161	VI	PHP AND MYSQL
12	CAP162	VI	PROJECT WORK

It is resolved to approve the Syllabi for the 5<sup>th</sup> and 6<sup>th</sup> Semester Courses for B. Com – BIFS (admitted batch 2018-19).

<b>Sl. No.</b>	<b>Course Code</b>	<b>Semester</b>	<b>Course Title</b>
1	COM276	V	COST AND MANAGEMENT ACCOUNTING
2	COM151	V	INDIRECT TAXES (GST)
3	COM277	V	FINANCIAL INSTITUTIONS AND MARKETS
4	COM278	V	FINANCIAL SERVICES
5	COM279	V	BANKING REGULATIONS AND PRACTICES
6	COM280P	V	PROJECT WORK
7	COM186	VI	MARKETING
8	COM148	VI	AUDITING
9	COM281	VI	INVESTMENT MANAGEMENT
10	COM282	VI	GENERAL INSURANCE PRACTICES
11	COM283	VI	MARKETING OF FINANCIAL SERVICES
12	COM284P	VI	PROJECT WORK



It is Resolved to approve the Syllabi for the 5<sup>th</sup> and 6<sup>th</sup> Semester Courses for B. A – ESC (admitted batch 2018-19).

<b>Sl. No.</b>	<b>Course Code</b>	<b>Semester</b>	<b>Course Title</b>
1	COM166	V	CENTRAL BANKING
2	COM167	V	RURAL AND FARM CREDIT
3	COM150	VI	MANAGEMENT ACCOUNTING
4	COM199	VI	FINANCIAL SERVICES
5	COM200	VI	MARKETING OF FINANCIAL SERVICES
6	COM201P	VI	PROJECT WORK

It is resolved to approve the Syllabi for the 5<sup>th</sup> and 6<sup>th</sup> Semester Courses for BBA-GENERAL (admitted batch 2018-19).

<b>Sl. No.</b>	<b>Course Code</b>	<b>Semester</b>	<b>Course Title</b>
1	COM154	V	E-COMMERCE
2	COM290	V	BUSINESS LAW
3	COM291	V	TAXATION
4	CAP/COM238	V	ECA/TM
5	CAP/COM239	V	BN/IR
6	CAP/COM240P	V	PROJECT WORK
7	COM287	VI	BUSINESS STRATEGY
8	COM288	VI	MEDIUM AND SMALL ENTERPRISES MANAGEMENT
9	COM289	VI	PROJECT EVALUATION AND MANAGEMENT
10	CAP/COM243	VI	EPS/GHRM
11	CAP/COM244	VI	SMEM/T & D
12	CAP/COM245P	VI	PROJECT WORK

### **Agenda 3: *List of Examiners***

**Discussion:** The members of BoS identified subject experts and prepared the list of Examiners as well as Paper setters for Semester End Examinations

**Resolution 3:** It is resolved to approve the list of Examiners and Paper Setters for the Academic Year 2020-21 (refer Page No: )

### **Agenda 4: *CIA & SEE Proportion and split-up for admitted batch 2020-21***

**Discussion:** The chairperson Dr. Ratna Manikyam proposed to continue 50: 50 for continuous Internal Evaluation and Semester End Examination. and split-up for the admitted batch 2019-20&2020-21 and CIA & SEE Proportion (60:40) and split-up for the admitted batches 2018-19 and model question papers.

**Resolution 4:** It is resolved to approve the model question papers of all B. Com Courses, BBA, B. A (ESC) for the admitted batch 2019-20 for semesters III & IV that is 50 Marks for the Semester End Examinations and 50 Marks for the Continuous Internal Assessment. CIA Split-up (Refer Page No:)

And resolved to continue the 60:40 proportion for CIA & SEE for the Admitted Batches 2018-19 (Refer Page No: )

### **Agenda 5: *Departmental Activities***

**Discussion:** The members of the Committee decided to organize Workshops, Seminars, Field Trips, Guest/Extension Lectures, Observation of Important Days and Internships for the Academic Year 2020-21.

**Resolution 5:** It is resolved to arrange and organize the Workshops, Seminars, Field Trips, Guest/Extension Lectures, Celebration of Important Days and Internships for the Academic Year 2020-2021. Refer Pg. No.

### **Agenda 6: *Syllabi for Entrepreneurship - Foundation course -10 for all Under Graduate Programmes.***

**Discussion:** The Members of the Committee discussed and approved the Syllabus foundation course 10 - Entrepreneurship in Semester IV.

**Resolution 6:** It is resolved to approve the Foundation Course-5(Entrepreneurship) to foundation course-10 in semester - IV for B.A, B.Com & B.Sc Programmes.

### **Agenda 7: *Project evaluation***

**Discussion:** The Members of the Committee discussed about the Evaluation for the Project Work in the V &VI Semesters of B. Com – Courses and VI Semester of B.A (ESC).

**Resolution7:** It is resolved to continue the implementation of the Evaluation Process for the Project Work in V &VI Semesters of B. Com – Courses and VI Semester of B.A(ESC) as approved in resolution No: 12 of BoS 2018-19 (III, IV, V & VI SEMESTERS)

### **Agenda 8: *Certificate Courses to be offered.***

**Discussion:** The Members of the Committee discussed about the certificate courses to be offered for the calendar year 2020. Dr. P. Shanmukha Rao proposed income tax practices for 60 hours, Dr. B. P. N. Reddy proposed Financial Literacy for 60 hours and G. AppalaNarasimham proposed Retail Marketing. The members agreed in view of scope for enriching the students' knowledge and its applicability.

**Resolution 8:** It is resolved to introduce the three Certificate Courses i.e., Retail Marketing, Income Tax Practices and Financial Literacy for the Academic Year 2019-20.

**Agenda 9: *Practicals and Credits for B. Com – Computers Application Courses***

**Discussion:** The members of the Committee along with the Chairman of the Computer Department BoS discussed about Teaching hours (4+3) and course credits (3+2) regarding B.Com-Computer Application Courses.

**Resolution 9:** It is resolved to approve the Resolution No. 08 of DoCS dated 29-04-2019 for B.Com Computer Application EM & TM Admitted Batch 2019-20

**Agenda 10: *Effective Transaction of Curriculum***

**Discussion:** Members present discussed on the mode of transaction the curriculum under the prevalence of the pandemic covid – 19.

**Resolution 10:** To reduce the loss of curriculum it is resolved to make extensive use of the Information Technology in addition to conventional teaching methods to facilitate distance learning 24/7.

**Agenda 11: *Any other (Field Projects/Internship/Field Visit)***

**Discussion:** The Members present discussed on the need and significance of the field projects/ internship/Field Visit for Commerce students and agreed upon the advantage of 30 days of internship/Field Project/ Visit to industries and business houses to have a practical exposure to real time business environment and enhance their curriculum understanding by submitting a project report based on their observations during the period of their internship.

**Resolution 11:** It is resolved to approve the contribution of 30 days of Internship for B. Com (BIFS) and BBA in the V/VI Semesters course structure with 50 marks project report and 50 marks for Viva-voce with 4 credits each. And for B. Com – General, Computer Applications, BBA, B.A (ESC) & B. Com (Accounting & Taxation) Field Visit and submit report for CIA.

**University Nominee**

**Local Nominee/Subject Expert**

**Chairman  
Board of Studies**

1

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**PROGRAMMES** for which syllabus revision was carried out:

Programme Code	Name of the Programme	Revised (Addition/deletion/both)				Date revision
		Course Code	Course Title	Total number of units/modules in the course	Percentage of revision (change)	
3203	B. Com – CA (EM)	COM254	BOM	5	40%	20-6-2020
3204	B. Com – CA (TM)	COM254	BOM	5	40%	20-6-2020
3205	B. Com - BIFS	COM276	CMA	5	30%	20-6-2020

• **New Programs and Courses Introduced:**

New Programme Code	New Programme introduced	Date of Introduction
4403	BBA – DIGITAL MARKETING	20-6-2020

Course Code	Course Title	Date of Introduction
COM263	FUNDAMENTALS OF GST	18-11-2019
COM110	ADVANCED ACCOUNTING-I	18-11-2019
COM264	QUANTITATIVE TECHNIQUES	18-11-2019
COM265	DIRECT TAX PRACTICES	18-11-2019
COM114	ADVANCED ACCOUNTING-II	18-11-2019
COM151	INDIRECT TAXES (GST INCLUDING CUSTOMS)	18-11-2019
COM154	E-COMMERCE	18-11-2019
COM290	BUSINESS LAW	18-11-2019
COM291	TAXATION	18-11-2019
CAP/COM238	ECA/TM	18-11-2019
CAP/COM239	BN/IR	18-11-2019
CAP/COM240P	PROJECT WORK	18-11-2019
COM287	BUSINESS STRATEGY	18-11-2019
COM288	MEDIUM AND SMALL ENTERPRISES MANAGEMENT	18-11-2019
COM289	PROJECT EVALUATION AND MANAGEMENT	18-11-2019
CAP/COM243	EPS/GHRM	18-11-2019
CAP/COM244	SMEM/T & D	18-11-2019
CAP/COM245P	PROJECT WORK	18-11-2019

## COURSE CODES

Sl. No.	Course Code	Title of the Course
1	<b>COM101</b>	Financial Accounting – I
2	<b>COM102</b>	Financial Accounting – II
3	<b>COM103</b>	Business Economics – I
4	<b>COM104</b>	Business Organization and Management – I
5	<b>COM105</b>	Business Economics – II
6	<b>COM106</b>	Business Organization and Management – II
7	<b>COM107</b>	Business Economics
8	<b>COM108</b>	Business Organization – I
9	<b>COM109</b>	Banking and Insurance
10	<b>COM110</b>	Advanced Accounting – I
11	<b>COM111</b>	Business Statistics – I
12	<b>COM112</b>	Taxation – I
13	<b>COM113</b>	FSB&I – I
14	<b>COM114</b>	Advanced Accounting – II
15	<b>COM115</b>	Business Statistics – II
16	<b>COM116</b>	Taxation – II
17	<b>COM117</b>	FSB&I – II
18	<b>COM118</b>	Business Law – I
19	<b>COM119</b>	Auditing – I
20	<b>COM120</b>	Cost and Management Accounting – I
21	<b>COM121</b>	Corporate Accounting – I
22	<b>COM122</b>	Advanced Corporate Accounting – I
23	<b>COM123</b>	Principles of Marketing
24	<b>COM124</b>	Management Accounting – I
25	<b>COM125</b>	Rural Marketing
26	<b>COM126</b>	Business Law – II
27	<b>COM127</b>	Auditing – II
28	<b>COM128</b>	Cost and Management Accounting – II
29	<b>COM129</b>	Corporate Accounting – II
30	<b>COM130</b>	Advanced Corporate Accounting – II
31	<b>COM131</b>	Product Development and Marketing
32	<b>COM132</b>	Management Accounting – II
33	<b>COM133</b>	Practical Rural Marketing
34	<b>COM134</b>	Fundamentals of Accounting – I
35	<b>COM135</b>	Fundamentals of Accounting – II
36	<b>COM136</b>	Income Tax and Auditing – I
37	<b>COM137</b>	Income Tax and Auditing – II
38	<b>COM138</b>	Business Organization
39	<b>COM139</b>	Business Environment
40	<b>COM140</b>	Banking Theory and Practice

41	<b>COM141</b>	Accounting for Service Organisations
42	<b>COM142</b>	Income Tax
43	<b>COM143</b>	Business Law and Income Tax
44	<b>COM144</b>	Business Leadership
45	<b>COM145</b>	Office Management
46	<b>COM146</b>	Personal Finance
47	<b>COM147</b>	Project Management
48	<b>COM148</b>	Auditing
49	<b>COM149</b>	Cost Accounting
50	<b>COM150</b>	Management Accounting
51	<b>COM151</b>	Indirect Taxes
52	<b>COM152</b>	Taxation
53	<b>COM153</b>	Commercial Geography
54	<b>COM154</b>	E-Commerce
55	<b>COM155</b>	Business Networks
56	<b>COM156P</b>	Project Work
57	<b>COM157</b>	Purchase Management
58	<b>COM158</b>	Stores Management
59	<b>COM159P</b>	Project Work
60	<b>COM160</b>	Accounting & Auditing Standards
61	<b>COM161</b>	Accounting for Government Entities
62	<b>COM162P</b>	Project Work
63	<b>COM163</b>	Financial Markets
64	<b>COM164</b>	Stock Market Operations
65	<b>COM165P</b>	Project Work
66	<b>COM166</b>	Central Banking
67	<b>COM167</b>	Rural & Farm Credit
68	<b>COM168P</b>	Project Work
69	<b>COM169</b>	Assessment of Tax: Individual, HUF & partnership
70	<b>COM170</b>	Corporate Taxation
71	<b>COM171P</b>	Project Work
72	<b>COM172</b>	Life Insurance
73	<b>COM173</b>	Non-Life Insurance
74	<b>COM174P</b>	Project Work
75	<b>COM175</b>	Logistics Management Surface
76	<b>COM176</b>	Logistics Management Air & Sea
77	<b>COM177P</b>	Project Work
78	<b>COM178</b>	Advertising & Media Planning
79	<b>COM179</b>	Brand Management
80	<b>COM180P</b>	Project Work
81	<b>COM181</b>	Data Base Management & Report Generator
82	<b>COM182</b>	Management Information System
83	<b>COM183P</b>	Project Work

84	<b>COM184</b>	Event Management
85	<b>COM185</b>	Media Management
86	<b>COM186</b>	Marketing
87	<b>COM187</b>	E-Payment Systems
88	<b>COM188</b>	Social Media & E- Marketing
89	<b>COM189P</b>	Project Work
90	<b>COM190</b>	Agricultural & Rural Marketing
91	<b>COM191</b>	Ware House Management
92	<b>COM192P</b>	Project Work
93	<b>COM193</b>	Financial Reporting
94	<b>COM194</b>	Emerging Areas In Accounting
95	<b>COM195P</b>	Project Work
96	<b>COM196</b>	Derivatives trading
97	<b>COM197</b>	Stock marketing regulatory frame work
98	<b>COM198P</b>	Project Work
99	<b>COM199</b>	Financial Services
100	<b>COM200</b>	Marketing of Financial Services
101	<b>COM201P</b>	Project Work
102	<b>COM202</b>	Service Tax& Vat
103	<b>COM203</b>	Tax Planning & Management
104	<b>COM204P</b>	Project Work
105	<b>COM205</b>	Marketing Of Insurance Services
106	<b>COM206</b>	Insurance Regulatory Frame Work
107	<b>COM207P</b>	Project Work
108	<b>COM208</b>	Supply Chain Management Products
109	<b>COM209</b>	Supply chain management services
110	<b>COM210P</b>	Project Work
111	<b>COM211</b>	Sales Promotion
112	<b>COM212</b>	Direct Marketing
113	<b>COM213P</b>	Project Work
114	<b>COM214</b>	E-Commerce Applications
115	<b>COM215</b>	Enterprise Resource Planning
116	<b>COM216P</b>	Project Work
117	<b>COM217</b>	Basic Banking Theory & Practice
118	<b>COM218</b>	Insurance and Risk Management
119	<b>COM219</b>	Fundamental Analysis in Financial Markets
120	<b>COM220</b>	Investment Banking & Insurance
121	<b>COM221P</b>	Project Work
122	<b>COM222</b>	Internship in Stock Exchanges with Project Work
123	<b>COM223</b>	Mutual Funds with Project Work
124	<b>COM224</b>	Working with Stock Brokers with Project Work
125	<b>COM225</b>	Management Process
126	<b>COM226</b>	Managerial Economics

127	<b>COM227</b>	Quantitative Methods for Managers
128	<b>COM228</b>	Accounting for Managers
129	<b>COM229</b>	Operations Management
130	<b>COM230</b>	Human Resource Management
131	<b>COM231</b>	Organization Behaviour
132	<b>COM232</b>	Financial Management
133	<b>COM233</b>	Marketing Management
134	<b>COM234</b>	Business Ethics and Corporate Governance
135	<b>COM235</b>	Financial Markets Foreign Exchange Management
136	<b>COM236</b>	Foreign Exchange Management
137	<b>COM237P</b>	Project Work
138	<b>COM238</b>	Talent Management
139	<b>COM239</b>	Industrial Relations
140	<b>COM240P</b>	Project Work
141	<b>COM241</b>	Investment Management
142	<b>COM242P</b>	Project Work
143	<b>COM243</b>	Global HRM
144	<b>COM244</b>	Training & Development
145	<b>COM245P</b>	Project Work
146	<b>COM246</b>	Basics of Financial Accounting
147	<b>COM247</b>	Business Communications Systems
148	<b>COM248</b>	Principles of Insurance
149	<b>COM249</b>	Practice of Insurance
150	<b>COM250P</b>	Project Work
151	<b>COM251</b>	Corporate Accounting
152	<b>COM252</b>	Business Statistics
153	<b>COM253</b>	Business Laws
154	<b>COM254</b>	Business Organization and Management
155	<b>COM255</b>	Advanced Accountancy – I
156	<b>COM256</b>	Advanced Accountancy – II
157	<b>COM257</b>	Accounting – I
158	<b>COM258</b>	Accounting – II
159	<b>COM259</b>	Principles of Management
160	<b>COM260</b>	Indian Tax System
161	<b>COM261</b>	Advanced Accounting
162	<b>COM262</b>	Income Tax Laws & Procedure
163	<b>COM263</b>	Fundamentals of GST
164	<b>COM264</b>	Quantitative Techniques
165	<b>COM265</b>	Direct Tax Practices
166	<b>COM266</b>	Customs Procedures & Practices
167	<b>COM267</b>	Advanced Corporate Accounting
168	<b>COM268</b>	Mercantile Laws
169	<b>COM269</b>	Financial Accounting



170	<b>COM270</b>	Tax Planning and Management
171	<b>COM271</b>	Tally-ERP
172	<b>COM272P</b>	Project Work/Internship
173	<b>COM273</b>	GST Procedures and Practices
174	<b>COM274</b>	International Financial Reporting
175	<b>COM275P</b>	Project Work/Internship
176	<b>COM276</b>	Cost and Management Accounting
177	<b>COM277</b>	Financial Institutions and Markets
178	<b>COM278</b>	Financial Services – FS
179	<b>COM279</b>	Banking Regulations and Practices
180	<b>COM280P</b>	Project Work
181	<b>COM281</b>	Investment Management
182	<b>COM282</b>	General Insurance Practices
183	<b>COM283</b>	Marketing of Financial Services – FS
184	<b>COM284P</b>	Project Work
185	<b>COM285</b>	Excise, Customs Procedures and Practices
186	<b>COM286</b>	Tally with GST
187	<b>COM287</b>	Business Strategy
188	<b>COM288</b>	Micro Small and Medium Enterprises Management
189	<b>COM289</b>	Project Evaluation and Management
190	<b>COM290</b>	Business Laws – BBA
191	<b>COM291</b>	Taxation – BBA
192	<b>COM292</b>	Fundamentals of Marketing and Digital Markets
193	<b>COM293</b>	Affiliated Marketing
194	<b>COM294</b>	Digital and Social Media Marketing
195	<b>COM295</b>	Search Engine Optimization
196	<b>COM296</b>	Content Marketing
197	<b>COM297</b>	Project – I (BBA-DM)
198	<b>COM298</b>	International Business
199	<b>COM299</b>	Medium, Small and Micro Enterprises Management
200	<b>COM300</b>	Project Management
201	<b>COM301</b>	Lead Generation and E-Marketing
202	<b>COM302</b>	IT Tools for Digital Marketing
203	<b>COM303</b>	Project – II (BBA-DM)

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**RAJAMAHENDRAVARAM**

Scheme of Evaluation of III B.Com, BBA / B.A. (E.S.C) Courses  
(w.e.f 2017-18)  
**Max. Marks: 100**

Split:

SEMESTER END EXAMS	:	<b>60 Marks</b>
INTENAL PERIODICAL TESTS (Sum of the best two out of three)	:	20 Marks
Online exam	:	10 Marks
Assignment	:	5 Marks
Pedagogical Strategies	:	5 Marks
		<u>40 Marks</u>
<b>Total</b>		<b><u>100 Marks</u></b>

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Scheme of Evaluation of I & II B.Com, BBA / B.A. (E.S.C) Courses  
(w.e.f 2019-20)  
**Max. Marks: 100**

Split:

SEMESTER END EXAMS	:	<b>50 Marks</b>
CIE-I (after completion of 50% of syllabus)	:	20 Marks
CIE-II: Online Examination	:	10 Marks
Attendance	:	5 Marks
Assignment	:	5 Marks
Pedagogical Strategies	:	5 Marks
Viva-voce	:	5 Marks
		<u>50 Marks</u>
<b>Total</b>		<b><u>100 Marks</u></b>

**University Nominee**

**Local Nominee/Subject Expert**

**Chairman  
Board of Studies**

1.

2.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A+” Grade)**

DEPARTMENT OF COMMERCE

SCHEME OF EVALUATION

**MODEL OF SEMESTER END EXAMINATION QUESTION PAPER (THEORY)**

(As Approved in the BOS meeting held on 22nd June, , 2020 at 11 AM)

**EVALUATION SCHEME**

*Standard Operating Procedure for Continuous Internal Assessment*

*(Internal Marks – 50)*

*The Internal marks in all the courses/subjects will be awarded based on continuous internal assessment made during the semester concerned. For each Courses/subject 50 marks are allotted for internal assessment and 50 marks are allotted for the End Semester Examination.*

**1. Continuous Internal Evaluation (CIA):**

It has been decided to introduce Continuous Internal assessment marks for a total of

**50 marks**, which are to be distributed as follows:

S.No.	Component			Distribution of Marks
1	CIE I (after completion of 50% of syllabus)			20
2	CIE II (Online Exam)			10
3	ATTENDANCE	Above 95%	5	5
		91% to 95%	4	
		86% to 90%	3	
		81% to 85%	2	
		75% to 80%	1	
		Below 75%	0	
<b>Pedagogical Strategies</b>				
4	ASSIGNMENT			5
5	Participation or Paper Presentation in Student Seminars/Workshops/Group Discussions/ Quiz/ Student Study Project/Field Visit/Survey			5
6	Viva-voce			5
<b>TOTAL</b>				<b>50</b>

**MODEL OF SEMESTER END EXAMINATION QUESTION PAPER (THEORY)**

<b>Sections</b>	<b>Description</b>	<b>Marks</b>
<b>A</b>	Short Answer Questions – Eight questions are to be asked. Students has to answer any 5 questions  Each questions carries 3 Marks	5Q X 3M = 15M
<b>B</b>	Essay type Questions – 5 Questions to be asked with Internal choice in each question (A or B) from each unit. Student has to answer all four questions choosing one (A or B) from each question.  Each question carries 07 Marks	5Q X 7M = 35M
	<b>TOTAL MARKS:</b>	<b>50M</b>

***Component I: CIE I & CIE II (20+10 = 30 Marks)***

Two Internal Examinations, out of which one is Mandatorily Online examination, for each Course shall be conducted for assessment. These examinations will be conducted during August/September (CIE –I) and January/February (CIE-II). CIE-I carries 20 marks and CIE-II carries 10 marks. CIE- I will be conducted after completion of 50% of syllabus. The second internal examination, i.e., CIE –II, which is **mandatorily online examination** will cover the entire syllabus and consists of 20 multiple choice questions having ½ mark for each question. The sum of both the CIEs will be considered for awarding marks for CIA.

***Suggestive Question Paper Pattern for CIE I & CIE II (Based on Blooms Taxonomy):***

Though the faculty concerned are empowered to adopt their own pattern for question paper, a general and suggestive model for question paper is given below based on Blooms Taxonomy.

Q No	Learning Objective	Marks
1	Memory based (Remember)	2
2	Understand (Comprehension)	2
3	Application	3
4	Analysis	3
5	Evaluation	5
6	Creativity	5
	<b>TOTAL</b>	<b>20 marks</b>

The active verbs used to frame the question based on Blooms Taxonomy is given below for the convenience.

Active verbs developed based on Bloom's Taxonomy

Knowledge	Understand	Apply	Analyze	Evaluate	Create
define	explain	solve	analyze	reframe	design
identify	describe	apply	compare	criticize	compose
describe	interpret	illustrate	classify	evaluate	create
label	paraphrase	modify	contrast	order	plan
list	summarize	use	distinguish	appraise	combine
name	classify	calculate	infer	judge	formulate
state	compare	change	separate	support	invent
match	differentiate	choose	explain	compare	hypothesize
recognize	discuss	demonstrate	select	decide	substitute
select	distinguish	discover	categorize	discriminate	write
examine	extend	experiment	connect	recommend	compile
locate	predict	relate	differentiate	summarize	construct
memorize	associate	show	discriminate	assess	develop
quote	contrast	sketch	divide	choose	generalize
recall	convert	complete	order	convince	integrate
reproduce	demonstrate	construct	point out	defend	modify
tabulate	estimate	dramatize	prioritize	estimate	organize
tell	express	interpret	subdivide	find errors	prepare
copy	Identify	Manipulate	survey	grade	produce
discover	indicate	Paint	advertise	measure	rearrange
duplicate	Infer	Prepare	appraise	predict	rewrite
enumerate	relate	produce	Break down	rank	role-play

***CIE II will consist of multiple choice questions (MCQs). Number of questions and distribution of marks is at the discretion of the faculty concerned.*** However, a half an hour exam consisting of 20 MCQs with ½ mark for each question is suggestible in view of the huge number of students. All the HoDs should supply a question bank of MCQs of all the courses covering the entire syllabus along with key to the Computer Science department to enable them to conduct the online examination in the designated laboratories. Alternatively, all the HoDs may upload the MCQs in the portal through their logins.

Further, all the HoDs should submit their schedule of CIE II to IQAC in advance to monitor the systematic conduct of the online examination.

***Important Note:***

Students who absent themselves from any CIE will lose the marks for the respective test. However, if a student is not able to write the CIE I / II because of his/her participation in an important event related to NSS/NCC or Games/Sports representing the College/University/health grounds, the student has to get the prior permission of the Principal through the proper channel and submit the same to the Office of the Controller of Examinations. Deadline is 7 days after the CIE. Applications submitted after the deadline will not be considered for the retest.

***Component III: Attendance (5 Marks)***

Attendance mark will be awarded to the students based on their attendance percentage on a particular course. Faculty of each course has to award the attendance mark based on their subject attendance. The marks split-up is given below

Above 95%	5
91% to 95%	4
86% to 90%	3
81% to 85%	2
75% to 80%	1
Below 75%	0

***Component IV: Assignment (5 Marks)***

One Assignment for each course must be submitted by a student in each semester. The marks allotted to this component will be awarded based on the performance of the student. The assignment topic may be assigned either individually or group. Assignment should be submitted by the student in the first half of the semester. Also maximum of 7days should be given to students to submit the assignment. Assignments should be evaluated by the faculty concerned and the same to be verified by the student. The assignment should be kept in department for the Academic Audit by IQAC and also for external academic audit conducted by office of Commissionerate of Collegiate Education. The marks should be awarded by the faculty.

***Component V (Pedagogical Strategies): Participation /Paper Presentation in Student Seminars/Workshops/Group Discussions/ Quiz/ Student Study Project/Field Visit/Survey (5 Marks)***

For this component, the marks will be provided to student, if he/she participate / win in the external college technical events. To score marks, the student has to participate / present papers related to subject in the technical events organized in the other colleges/other departments in the college.

	Participation	Second Prize	First Prize / Best Paper
Workshop / Seminar / Technical Symposium	2	3	5
National / International Conference	3	4	5

In case of Classroom seminar, one seminar for each course must be presented by a student in each semester. Each student should be given individual topic for seminar, the student has to submit the seminar topic as assignment and the same will be presented minimum of 10 minutes in the class through ICT. The seminar presented by the student should be evaluated by the subject faculty and based on the performance of the presentation, the marks will be awarded.

Similarly, reports on field visits, educational tours, and study projects in prescribed format will be considered for awarding marks in this component.

For a student who has not participated in any events in that semester, the student will be awarded “0” for this component. If a student participates more than one event and win prize, the best would be considered for the subject.

In case of Quiz, preferably online quiz, it should be conducted after the CIE II and well before the SEE. Faculty concerned has to announce the schedule for the quiz and create the quiz in the ERP (College Management System). The subject staff has to upload all the questions (unit-wise) in the ERP. Quiz should be created with 30 questions (ERP should choose 30 questions randomly out of 100 questions uploaded). The timing for quiz should be 30 minutes. No negative marking. Each question carries 1 mark. The marks secured should be converted to 5.

## ***2. Semester End Examinations (SEE)***

The question paper is of 2 ½ duration for 50 marks. The suggestive question paper model given in section 1.1.1. May be used for framing the question. This kind of question paper will be helpful in CO-PO Mapping and thereby graduate attributes.

(Prepared by IQAC & Academic Cell and submitted to the Chairman, IQAC & Principal on 3 April 2019)

**Department of Commerce**  
**Government College (A), Rajamahendravaram**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**Tentative Departmental Activities for the Year 2020-21**  
**For III, IV, V & VI SEMESTERS**

Sl. No.	Date	Name of the Activity	Name of the Lecturer actively involved
1	September, 2020	Guest /Extension Lectures	Dr. P. Shanmukha Rao
2	December, 2020	National Seminar on Trends in Digital Marketing	Dr. K. Ratna Manikyam
3	December, 2020	Subject Based Webinars	All Staff Members
4	January, 2021	Field visit to Industry/Financial Institution	G. Appala Narasimham
5	January, 2021	Guest /Extension Lectures	Sri A. Srinivasa Rao
6	February, 2021	Commerce Meet	Dr. A. A. Annapurna
7	February, 2021	Guest /Extension Lectures	Dr. B. P. Narsa Reddy
8	February, 2021	Subject Based Webinars	All Staff Members



**Government College (A), Rajamahendravaram**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**Department of Commerce**  
**List of Examiners and Paper Setters**

<b>Sl.No.</b>	<b>Name of the Examiner</b>	<b>Designation</b>	<b>College</b>	<b>Place</b>
1	Dr. K. Peddi Raju	Lecturer	Govt. Degree College	Razole E.G.Dt.
2	Sri P. V. Rama Raju	Lecturer	DNR College	Bhimavaram W.G.Dt.
3	Dr. K. Sudhakara Rao	Lecturer	Academic Office, O/o CCE	Vijayawada Krishna Dt
4	Dr. Pandu Ranaga Rao	Lecturer	PR Govt. College	Kakinada E.G.Dt.
5	Dr. Shayam Babu	Lecturer	SRR & CVR Govt. College	Vijayawada Krishna Dt
6	Dr. Ch. Rama Krishna	Lecturer	Govt. College	Manda Peta E.G.Dt.
7	Dr. K. Srinivasa Rao	Lecturer	Govt. College	Ravulapalem E.G.Dt.
8	Dr. K. Lakshmana Rao	Lecturer	Govt. College	Rampachodavaram E.G.Dt.
9	Dr. Divakar	Lecturer	Govt. Degree College	Buttaigudam W.G.Dt.
10	Dr. D. M. Neeraja	Lecturer	SKSD Mahila Kalasala,	Tanuku W.G.Dt.
11	Dr. K. Satyanarayana	Lecturer	SKBR College	Amalapuram E.G.Dt.
12	Smt. Dhana Lakshmi	Lecturer	ASD Govt. College (W)	Kakinada E.G.Dt.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**RAJAMAHENDRAVARAM**  
**Scheme of Valuation for Certificate Courses**

External Examination	=	50 marks
Internal Evaluation	=	<u>50 marks</u>
Total		<u>100 Marks</u>

Split for Internal Evaluation:

Assignments and slip tests	20 Marks
Field work and Observation Report	<u>30 Marks</u>
Total	<u>50 Marks</u>

Signature of the Members Present BOS	Internal	External
	1.	1.
	2.	2.
	3.	3.
	4.	4.

**B.Com (General)**  
**(E.M & T.M)**

**Admitted Batch 2020-21**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**List of Courses for B.Com (General)**  
**(For Admitted Batch 2020-21)**

The following resolutions are approved in the Board of Studies meeting held on 22nd June, 2020 at 11:00AM for the Academic Year 2020-21 for Commerce Courses of three years B.Com General (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: Commerce**

**Program: B.Com (E.M & TM)**

**Program Code: 3101 & 3102**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM101	Financial Accounting – I	5	(50+50)100	4
6	COM138	Business Organization	5	(50+50)100	4
7	COM107	Business Economics	5	(50+50)100	4

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 ( Information & Communication Technology	2	50	2
5	COM102	Financial Accounting-II	5	(50+50)100	4
6	COM139	Business Environment	5	(50+50)100	4
7	COM259	Principles of Management	5	(50+50)100	4

### SEMESTER – III

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology)	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(50+50)100	4
6	COM252	Business Statistics	5	(50+50)100	4
7	COM140	Banking Theory & Practice	5	(50+50)100	4

### SEMESTER – IV

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course-8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(50+50)100	4
6	COM253	Business Laws	5	(50+50)100	4
7	COM142	Income Tax	5	(50+50)100	4

**SEMESTER – V**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM149	Cost Accounting	5	(50+50)100	4
2	COM151	Indirect Taxes	5	(50+50)100	4
3	COM153	Commercial Geography	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b>            COM160: Accounting &amp; Auditing Standards            COM161: Accounting for Government Entities            COM162P: Project Work: Application of Accounting &amp; Auditing Standards in Companies/ Internship in Govt., Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations Etc.)</p> <p><b>2. Banking &amp; Financial Services</b>            COM166: Central Banking            COM167: Rural And Farm Credit            COM168P: Project Work: Rural Credit Survey/ Banking Operations/ Credit Appraisal</p> <p><b>3. Insurance</b>            COM172: Life Insurance            COM173: Non-Life Insurance            COM174P: Project Work: Working with Insurance Companies/ Development Officers/ Agents on Policies &amp; Documentation.</p>	5 5 5	(50+50)100 (50+50)100 100	4 4 5

## SEMESTER – VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(50+50)100	4
2	COM148	Auditing	5	(50+50)100	4
3	COM150	Management Accounting	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b></p> <p>COM193: Financial Reporting            COM194: Emerging Areas in Accounting            COM195P: <b>Project Work:</b> Financial Reporting Practices in Companies/            Survey on Human Resource/            Environmental Accounting.</p> <p><b>2. Banking &amp; Financial Services</b></p> <p>COM199: Financial Services            COM200: Marketing of Financial Services            COM201P: <b>Project Work:</b> Working with financial Services Firms on Documentation for Sanction of Loans and financial Services</p> <p><b>3. Insurance</b></p> <p>COM205: Marketing of Insurance Services            COM206: Insurance Regulatory Framework            COM207P: <b>Project Work:</b> Survey on settlements of Claims and Customer Care.</p>	<p>5</p> <p>5</p> <p>5</p>	<p>(50+50)100</p> <p>(50+50)100</p> <p>100</p>	<p>4</p> <p>4</p> <p>5</p>

Signature of the Members Present: Internal

BOS

1.

2.

3.

4.

External

1.

2.

3.

4.

**B.Com (Computers)  
(E.M & T.M)**

**Admitted Batch 2020-21**

**Course Structure**



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**LIST OF COURSES FOR B.Com (Computers)**  
**(For Admitted Batch 2020-21)**

The following resolutions are approved in the Board of Studies meeting held on 22nd June, 2020 at 11:00 AM for the Academic Year 2020-21 for Commerce Courses of three years B.Com Computers (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: COMMERCE**

**Program: B.Com – EM&TM (CA)**  
**Program Code: 3203 & 3204**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM101	Financial Accounting – I	5	(50+50)100	4
6	COM254	Business Organization and Management	5	(50+50)100	4
7	CAP165	PC Software and Hardware	4	(50+50)100	3
	CAP165P	PC Software and Hardware Lab	3	50 (No CIA)	2

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 (Information & Communication Technology)	2	50	2
5	COM102	Financial Accounting – II	5	(50+50)100	4
6	COM107	Business Economics	5	(50+50)100	4
7	CAP166	Enterprise Resource Planning	4T+2P	(50+50)100	4

**SEMESTER – III**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology)	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(50+50)100	4
6	COM252	Business Statistics	5	(50+50)100	4
7	CAP120	Office Automation Tools	4T+2P	(50+50)100	4

**SEMESTER – IV**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(50+50)100	4
6	COM143	Business Laws & Income Tax	5	(50+50)100	4
7	CAP167	Python Programming - I	4T+2P	(50+50)100	4

### SEMESTER – V

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM149	Cost Accounting	5	(50+50)100	4
2	COM152	Taxation	5	(50+50)100	4
3	COM153	Commercial Geography	5	(50+50)100	4
4	Cluster: I CAP155	Data Base Management System	5	(50+50)100	4
5	CAP156	E-Commerce	5	(50+50)100	4
6	CAP153	Computer Accounting with Tally/ <b>Front Accounting</b>	5	(50+50)100	4

### SEMESTER –VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(50+50)100	4
2	COM148	Auditing	5	(50+50)100	4
3	COM150	Management Accounting	5	(50+50)100	4
4	Cluster: I CAP160	Web Technology	5	(50+50)100	4
5	CAP161	PHP and MYSQL	5	(50+50)100	4
6	CAP162	<b>Project Work:</b> Design and Creation of Websites using PHP & MYSQL	5	(50+50)100	4

Signature of the Members Present  
BOS

Internal

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External

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**B.Com (General)  
(E.M & T.M)**

**Admitted Batch 2019-20**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**LIST OF SUBJECTS FOR B.Com (General)**  
**(For Admitted Batch 2019-20)**  
**III, IV, V & VI SEMESTERS**

The following resolutions are approved in the Board of Studies meeting held on **22nd June, 2020 at 11:00 AM** for the Academic Year 2020-21 for Commerce Courses of three years B.Com Computers (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: Commerce**

**Program: B.Com (E.M & T.M)**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM257	Accounting – I	5	(50+50)100	4
6	COM138	Business Organization	5	(50+50)100	4
7	COM107	Business Economics	5	(50+50)100	4

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 ( Information & Communication Technology	2	50	2
5	COM258	Accounting-II	5	(50+50)100	4
6	COM139	Business Environment	5	(50+50)100	4
7	COM259	Principles of Managment	5	(50+50)100	4

### SEMESTER – III

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology)	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(50+50)100	4
6	COM252	Business Statistics	5	(50+50)100	4
7	COM140	Banking Theory & Practice	5	(50+50)100	4

### SEMESTER – IV

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(50+50)100	4
6	COM253	Business laws	5	(50+50)100	4
7	COM142	Income tax	5	(50+50)100	4

**SEMESTER – V**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM149	Cost Accounting	5	(50+50)100	4
2	COM151	Indirect Taxes	5	(50+50)100	4
3	COM153	Commercial Geography	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b>            COM160: Accounting &amp; Auditing Standards            COM161: Accounting for Government Entities            COM162P: Project Work: Application of Accounting &amp; Auditing Standards in Companies/ Internship in Govt., Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations Etc.)</p> <p><b>2. Banking &amp; Financial Services</b>            COM166: Central Banking            COM167: Rural And Farm Credit            COM168P: Project Work: Rural Credit Survey/ Banking Operations/ Credit Appraisal</p> <p><b>3. Insurance</b>            COM172: Life Insurance            COM173: Non-Life Insurance            COM174P: Project Work: Working with Insurance Companies/ Development Officers/ Agents on Policies &amp; Documentation.</p>	5 5 5	(50+50)100 (50+50)100 100	4 4 5

**SEMESTER – VI**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(50+50)100	4
2	COM148	Auditing	5	(50+50)100	4
3	COM150	Management Accounting	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b></p> <p>COM193: Financial Reporting</p> <p>COM194: Emerging Areas in Accounting</p> <p>COM195P: <b>Project Work:</b> Financial Reporting Practices in Companies/ Survey on Human Resource/ Environmental Accounting.</p> <p><b>2. Banking &amp; Financial Services</b></p> <p>COM199: Financial Services</p> <p>COM200: Marketing of Financial Services</p> <p>COM201P: <b>Project Work:</b> Working with financial Services Firms on Documentation for Sanction of Loans and financial Services</p> <p><b>3. Insurance</b></p> <p>COM205: Marketing of Insurance Services</p> <p>COM206: Insurance Regulatory Framework</p> <p>COM207P: <b>Project Work:</b> Survey on settlements of Claims and Customer Care.</p>	5	(50+50)100	4
			5	(50+50)100	4
			5	100	5

Signature of the Members Present: Internal  
BOS

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External

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**B.Com (Computers)  
(E.M & T.M)**

**Admitted Batch 2019-20**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**LIST OF SUBJECTS FOR B.Com (Computers)**  
**(For Admitted Batch 2019-20)**  
**III, IV, V & VI SEMESTERS**

The following resolutions are approved in the Board of Studies meeting held on **22nd June, 2020** at 11:00AM for the Academic Year 2020-21 for Commerce Courses of three years B.Com Computers (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: Commerce**

**Programme: B.Com (Computers)**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM257	Accounting – I	5	(50+50)100	4
6	COM138	Business Organization	5	(50+50)100	4
7	CAP165 & 165P	PC Software and Hardware & Lab	4T+2P	(50+50)100	5

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 ( Information & Communication Technology)	2	50	2
5	COM258	Accounting-II	5	(50+50)100	4
6	COM107	Business Economics	5	(50+50)100	4
7	CAP154	Enterprise Resource Planning	4T+2P	(50+50)100	5

### SEMESTER – III

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-5	ICT –II (Information & Communication Technology)	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(50+50)100	4
6	COM252	Business Statistics	5	(50+50)100	4
7	CAP120	Office Automation Tools	4T+2P	(50+50)100	5

### SEMESTER – IV

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(50+50)100	4
6	COM143	Business Laws & Income Tax	5	(50+50)100	4
7	CAP167	Python Programming – I	4T+2P	(50+50)100	5

**SEMESTER – V**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	COM149	Cost Accounting	5	(50+50)100	4
2	COM152	Taxation	5	(50+50)100	4
3	COM153	Commercial Geography	5	(50+50)100	4
4	Cluster: CAP155	Data Base Management System	4T+2P	(50+50)100	5
5	CAP156	E-Commerce	4T+2P	(50+50)100	5
6	CAP153	Computer Accounting with Tally/ Front Accounting	4T+2P	(50+50)100	5

**SEMESTER – VI**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	COM186	Marketing	5	(50+50)100	4
2	COM148	Auditing	5	(50+50)100	4
3	COM150	Management Accounting	5	(50+50)100	4
4	Cluster: CAP160	Web Technology	5	(50+50)100	4
5	CAP161	PHP and MYSQL	5	(50+50)100	4
6	CAP162	<b>Project Work:</b> Design and Creation of Websites using PHP & MYSQL	5	(50+50)100	4

Signature of the Members presents  
BoS

Internal

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External

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**B.Com (General)  
(E.M & T.M)**

**Admitted Batch 2018-19**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**LIST OF COURSES FOR B.Com (General)**  
(For Admitted Batch 2018-19)

The following resolutions are approved in the Board of Studies meeting held on **22nd June, 2020 at 11:00 AM** for the Academic Year 2020-21 for Commerce Courses of three years B.Com General (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: Commerce**

**Programme: B.Com (EM &TM)**

**SEMESTER - I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40) 100	4
2	Second Language	Telugu/Sanskrit/Hindi	4	(60+40) 100	4
3	Foundation Course	Human Values and Professional Ethics	2	50	2
4	Foundation Course	CSS-I	2	50	2
5	COM257	Accounting – I	5	(60+40) 100	4
6	COM254	Business Organization and Management	5	(60+40) 100	4
7	COM103	Business Economics- I	5	(60+40) 100	4

**SEMESTER - II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40) 100	4
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40) 100	4
3	Foundation Course	Environmental Studies	2	50	2
4	Foundation Course	ICT –1 ( Information & Communication Technology)	2	50	2
5	COM258	Accounting-II	5	(60+40) 100	4
6	COM139	Business Environment	5	(60+40) 100	4
7	COM105	Business Economics-II	5	(60+40) 100	4

**SEMESTER – III**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-5	Entrepreneurship	2	50	2
4	Foundation Course-6 (2B)	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(60+40) 100	4
6	COM252	Business Statistics	5	(60+40) 100	4
7	COM140	Banking Theory & Practice	5	(60+40) 100	4

**SEMESTER – IV**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(50+50)100	4
6	COM253	Business laws	5	(50+50)100	4
7	COM142	Income tax	5	(50+50)100	4

**SEMESTER – V**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	COM149	Cost Accounting	5	(50+50)100	4
2	COM151	Indirect Taxes	5	(50+50)100	4
3	COM153	Commercial Geography	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b>            COM160: Accounting &amp; Auditing Standards            COM161: Accounting for Government Entities            COM162P: Project Work: Application of Accounting &amp; Auditing Standards in Companies/ Internship in Govt., Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations Etc.)</p> <p><b>2. Banking &amp; Financial Services</b>            COM166: Central Banking            COM167: Rural And Farm Credit            COM168P: Project Work: Rural Credit Survey/ Banking Operations/ Credit Appraisal</p> <p><b>3. Insurance</b>            COM172: Life Insurance            COM173: Non-Life Insurance            COM174P: Project Work: Working with Insurance Companies/ Development Officers/ Agents on Policies &amp; Documentation.</p>	5 5 5	(50+50)100 (50+50)100 100	4 4 5



## SEMESTER – VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(50+50)100	4
2	COM148	Auditing	5	(50+50)100	4
3	COM150	Management Accounting	5	(50+50)100	4
4	<b>Cluster</b>	<p><b>1. Corporate Accounting</b></p> <p>COM193: Financial Reporting</p> <p>COM194: Emerging Areas in Accounting</p> <p>COM195P: <b>Project Work:</b> Financial Reporting Practices in Companies/ Survey on Human Resource/ Environmental Accounting.</p> <p><b>2. Banking &amp; Financial Services</b></p> <p>COM199: Financial Services</p> <p>COM200: Marketing of Financial Services</p> <p>COM201P: <b>Project Work:</b> Working with financial Services Firms on Documentation for Sanction of Loans and financial Services</p> <p><b>3. Insurance</b></p> <p>COM205: Marketing of Insurance Services</p> <p>COM206: Insurance Regulatory Framework</p> <p>COM207P: <b>Project Work:</b> Survey on settlements of Claims and Customer Care.</p>	5 5 5	(50+50)100 (50+50)100 100	4 4 5

Signature of the Members Present: Internal

BOS

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External

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**B.Com (Computers)  
(E.M & T.M)**

**Admitted Batch 2018-19**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**

**LIST OF COURSES FOR B.Com (Computers)**

(For Admitted Batch 2018-19)

The following resolutions are approved in the Board of Studies meeting held on **22nd June, 2020 at 11:00 AM** for the Academic Year 2020-21 for Commerce Courses of three years B.Com Computers (EM & TM) Course. The allocation of credits at Course level are as follows:

**Department: Commerce**

**Programme: B.Com (Computers)**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM257	Accounting – I	5	(60+40)100	4
6	COM254	Business Organization and Management	5	(60+40) 100	4
7	CAP119	Fundamentals of Computers and Photoshop	4T+2P	(60+40) 100	5

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 ( Information & Communication Technology)	2	50	2
5	COM258	Accounting-II	5	(60+40) 100	4
6	COM107	Business Economics	5	(60+40) 100	4
7	CAP154	Enterprise Resource Planning	4T+2P	(60+40) 100	5

### SEMESTER – III

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-5	Entrepreneurship	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(60+40) 100	4
6	COM252	Business Statistics	5	(60+40) 100	4
7	CAP120	Office Automation Tools	4T+2P	(60+40) 100	5

### SEMESTER – IV

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	ICT –II (Information & Communication Technology)	2	50	2
5	COM141	Accounting for Service Organizations	5	(60+40) 100	4
6	COM143	Business Laws & Income Tax	5	(60+40) 100	4
7	CAP126	Programming in C	4T+2P	(60+40) 100	5

**SEMESTER – V**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM149	Cost Accounting	5	(60+40) 100	4
2	COM152	Taxation	5	(60+40) 100	4
3	COM153	Commercial Geography	5	(60+40) 100	4
4	Cluster: CAP155	Data Base Management System	4T+2P	(60+40) 100	5
5	CAP156	E-Commerce	4T+2P	(60+40) 100	5
6	CAP153	Computer Accounting with Tally/ Front Accounting	4T+2P	(60+40) 100	5

**SEMESTER – VI**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(60+40) 100	4
2	COM148	Auditing	5	(60+40) 100	4
3	COM150	Management Accounting	5	(60+40) 100	4
4	Cluster: CAP160	Web Technology	5	(60+40) 100	4
5	CAP161	PHP and MYSQL	5	(60+40) 100	4
6	CAP162	<b>Project Work:</b> Design and Creation of Websites using PHP & MYSQL	5	(60+40) 100	4

Signature of the Members presents  
BoS

Internal

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External

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## **Signature of the Members Present:**

**University Nominee:** Dr. P. Uma Maheswari Devi :

**Subject Experts:** 1. Dr. Ch. Rama Krishna :

2. Dr. K. Sudhakara Rao :

**Alumni Nominee** 1. Sri K. Durga Babu :

**Industrial Nominee:** Sri Vedantam Venkata Narayana (Rahul):

**Staff Members:** 1. Dr. A. A. Annapurna :

2. Dr. B. P. Narasa Reddy :

3. Dr. P. Shanmukha Rao :

4. Sri G. Appala Narasimham :

5. Sri P. V. Prasad :

### **Student Members:**

1. P. Ramya Vani III BBA :

2. P. Ram Babu III B.Com - CA (EM) :

**(K. RATNA MANIKYAM)**  
**Chairman, Board of Studies**  
**(Commerce Department)**

**Board of Studies (BOS)**

**B.A (E.S.C)**

**Academic Year 2020-21**

**Commerce Subjects**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**LIST OF COURSES FOR B.A (E.S.C)**  
(For Admitted Batches 2020-21, 2019-20 and 2018-19)  
**BOARD OF STUDIES B.A (E.S.C):: 2019-20**

The following resolutions adopted and approved in the Board of Studies meeting held on **22nd June, 2020** at 11:00 AM for the Academic Year 2020-21 for BA (E.S.C) Group in Commerce Courses for all the three years. The allocation of credits at subject level as following:

**Program: B.A (ESC)**

**Department: Commerce**

Sl. No.	Semester	Course Codes	Courses	No. of Hours	Max. Marks	Credits
1	I	COM138	Business Organization	5	(50+50)100	4
2	II	COM139	Business Environment	5	(50+50)100	4
3	III	COM101	Financial Accounting - I	5	(60+40) 100	4
4	IV	COM102	Financial Accounting - II	5	(60+40) 100	4
5	V <b>Banking &amp; Financial Services</b>	COM166	Central Banking	5	(60+40) 100	4
		COM167	Rural And Farm Credit	5	(60+40) 100	4
6	Sem-VI	COM150	Management Accounting	5	(60+40) 100	4
	VI CLUSTER – II <b>Banking &amp; Financial Services</b>	COM199	Financial Services	5	(60+40) 100	4
		COM200	Marketing of Financial Services	5	(60+40) 100	4
		COM201P	<b>Project Work:</b> Working with financial Services Firms on Documentation for Sanction of Loans and financial Services	5	(50+50) 100	4

Signature of the Members Present: Internal

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**B.Com (BIFS)**  
**(E.M)**  
**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**B.Com (Banking, Insurance & Financial Services)**  
**Proposed Restructured Course**  
**(For Admitted Batch 2020-21)**

Department: Commerce

Program: B.Com (BIFS)

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM101	Financial Accounting – I	5	(50+50)100	4
6	COM254	Business Organization	5	(50+50)100	4
7	COM107	Business Economics	5	(50+50)100	4

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 ( Information & Communication Technology)	2	50	2
5	COM102	Financial Accounting-II	5	(50+50)100	4
6	COM139	Business Environment	5	(50+50)100	4
7	CAP157	Fundamentals of Computers & Data Analysis	5	(50+50)100	4

**SEMESTER – III**  
**(For Admitted Batch 2019-20)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology)	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM251	Corporate Accounting	5	(60+40)100	4
6	COM252	Business Statistics	5	(60+40)100	4
7	COM140	Banking Theory and Practice	5	(60+40)100	4

**SEMESTER – IV**

Sl. No	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM141	Accounting for Service Organizations	5	(60+40)100	4
6	COM143	Business Law & Income Tax	5	(60+40)100	4
7	COM218	Insurance and Risk Management	5	(60+40)100	4

**Semester – V**  
**(For Admitted Batch 2018-19)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM276	Cost and Management Accounting	5	(60+40) 100	4
2	COM151	Indirect Taxes	5	(60+40) 100	4
3	COM277	Financial Institutions and Markets	5	(60+40) 100	4
4	<b>Cluster</b>	COM278: Financial Services	5	(60+40) 100	4
		COM279: Banking Regulations and Practices	5	(60+40) 100	4
		COM280P: Project Work : should include: E-Banking Processes, Digital Banking, Deposits and Payments through APPs of the Banking and Banking Technology processes like RTGS and NEFT.	5	(50+50) 100	5

**Semester - VI**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(60+40) 100	4
2	COM148	Auditing	5	(60+40) 100	4
3	COM281	Investment Management	5	(60+40) 100	4
4	<b>Cluster</b>	COM282: General Insurance Practices	5	(60+40) 100	4
		COM283 : Marketing of Financial Services	5	(60+40) 100	4
		COM284P : Project Work - E-Banking Processes , Digital Banking, Deposits and Payments through APPs of the Banking, Banking Technology processes like RTGS and NEFT	5	(50+50) 100	5

Signature of the Members Present: Internal  
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**BBA**

**(E.M)**

**Admitted Batch 2020-21**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A+” Grade)  
BBA**

**Proposed Restructured Course  
(For Admitted Batch 2020-21)**

The following resolutions adopted and approved in the Board of Studies meeting held on **22nd June, 2020** at 11:00 AM for the Academic year 2020-21 for BBA Courses for Three Years. The allocation of credits at courses level are as follows:

**Department: Commerce**

**Program: BBA  
Program Code: 4201**

**SEMESTER – I**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM225	Management Process	5	(50+50)100	4
6	COM226	Managerial Economics	5	(50+50)100	4
7	CAP163	Information Technology for Managers	5	(50+50)100	4

**SEMESTER – II**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	FC-3	Environmental Studies	2	50	2
4	FC-4 A	ICT –1 ( Information & Communication Technology	2	50	2
5	COM139	Business Environment	5	(50+50)100	4
6	COM227	Quantitative Methods for Managers	5	(50+50)100	4
7	COM228	Accounting for Managers	5	(50+50)100	4

**SEMESTER – III**  
**(For Admitted Batch 2019-20)**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology	2	50	2
4	Foundation Course-6 (2B)	Communication & Soft Skills-2	2	50	2
5	COM229	Operations Management	5	(50+50)100	4
6	COM230	Human Resource Management	5	(50+50)100	4
7	COM231	Organization Behaviour	5	(50+50)100	4

**SEMESTER – IV**  
**(For Admitted Batch 2019-20)**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course- 8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course- 10	Entrepreneurship Education	2	50	2
5	COM232	Financial Management	5	(50+50)100	4
6	COM233	Marketing Management	5	(50+50)100	4
7	COM234	Business Ethics and Corporate Governance	5	(50+50)100	4

**SEMESTER – V**  
**(For Admitted Batch 2018-19)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM154	E-Commerce	5	(60+40) 100	4
2	COM290	Business Laws	5	(60+40) 100	4
3	COM291	Taxation	5	(60+40) 100	4
4	Cluster – I (E-BUSINESS - EB)	CAP: E-Commerce Applications	5	(60+40) 100	4
		CAP: Business Networks	5	(60+40) 100	4
		CAP: Project Work	5	(50+50) 100	4
5	Cluster – II  (HUMAN RESOURCE MANAGEMENT - HRM)	COM238: Talent Management	5	(60+40) 100	4
		COM239: Industrial Relations	5	(60+40) 100	4
		COM240P: Project Work	5	(50+50) 100	4

**SEMESTER –VI**  
**(For Admitted Batch 2018-19)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM287	Business Strategy	5	(60+40) 100	4
2	COM288	Medium and Small Enterprises Management	5	(60+40) 100	4
3	COM289	Project Evaluation and Management	5	(60+40) 100	4
4	Cluster – I (E-BUSINESS - EB)	CAP: E-Payments System	5	(60+40) 100	4
		CAP: Social Media and e-Marketing	5	(60+40) 100	4
		CAP : Project Work	5	(50+50) 100	4
5	Cluster – II (HUMAN RESOURCE MANAGEMENT - HRM)	COM243: Global HRM	5	(60+40) 100	4
		COM244: Training & Development	5	(60+40) 100	4
		COM245P:Project Work	5	(50+50) 100	4

Signature of the Members Present

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**B.COM**  
**(Accounting & Taxation)**  
**Admitted Batch 2020-21**  
**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**B.COM (Accounting & Taxation)**

**Proposed Restructured Course**  
**(For Admitted Batch 2020-21)**  
**III, IV, V & VI SEMESTERS**

The following resolutions adopted and approved in the Board of Studies meeting held on **22nd June, 2020** at 11:00 AM for the Academic year 2020-21 for B.COM (Accounting & Taxation) Courses for Three Years. The allocation of credits at courses level are as follows:

**Department: Commerce**

**Program: B.COM (Accounting & Taxation)**

**Program Code: 3206**

**SEMESTER – I**  
**(For Admitted Batch 2020-21)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	COM101	Financial Accounting -I	5	(50+50)100	4
6	COM254	Business Organization and Management	5	(50+50)100	4
7	COM107	Business Economics	5	(50+50)100	4

**SEMESTER – II**  
**(For Admitted Batch 2020-21)**

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(50+50)100	3
3	FC-3	Environmental Studies	2	50	2
4	F C-4 A	ICT –1 ( Information & Communication Technology)	2	50	2
5	COM102	Financial Accounting -II	5	(50+50)100	4
6	COM139	Business Environment	5	(50+50)100	4
7	COM262	Income Tax Laws & Procedure	5	(50+50)100	4

**SEMESTER – III**  
**(For Admitted Batch 2019-20)**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Foundation Course-5	ICT –II ( Information & Communication Technology	2	50	2
4	Foundation Course-6 (2B)	Communication & Soft Skills-2	2	50	2
5	COM263	Fundamentals of GST	5	(50+50)100	4
6	COM110	Advanced Accounting-I	5	(50+50)100	4
7	COM264	Quantitative Techniques	5	(50+50)100	4

**SEMESTER – IV**  
**(For Admitted Batch 2019-20)**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	Foundation Course-7	Communication & Soft Skills-3	2	50	2
2	Foundation Course-8	Analytical Skills	2	50	2
3	Foundation Course-9	Leadership Education	2	50	2
4	Foundation Course-10	Entrepreneurship Education	2	50	2
5	COM265	Direct Tax Practices	5	(50+50)100	4
6	COM114	Advanced Accounting-II	5	(50+50)100	4
7	COM151	Indirect Taxes (GST including Customs)	5	(50+50)100	4

**SEMESTER – V**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	COM160	Accounting and Auditing Standards	5	(50+50) 100	4
2	COM149	Cost Accounting	5	(50+50) 100	4
3	COM148	Auditing	5	(50+50) 100	4
4	Cluster – I	COM270:Tax Planning and Management	5	(50+50) 100	4
		COM286: Tally-GST	5	(50+50) 100	4
		COM272P: Project Work/Internship	5	(50+50) 100	4

**SEMESTER –VI**

<b>Sl. No.</b>	<b>Course Codes</b>	<b>Course</b>	<b>No. of Hours</b>	<b>Max. Marks</b>	<b>Credits</b>
1	COM150	Management Accounting	5	(50+50) 100	4
2	COM268	Mercantile Laws	5	(50+50) 100	4
3	COM141	Accounting For Service Organisations	5	(50+50) 100	4
4	Cluster – I	COM273: GST Procedures and Practices	5	(50+50) 100	4
		COM267: Advanced Corporate Accounting	5	(50+50) 100	4
		COM275P: Project Work/Internship	5	(50+50) 100	4

Signature of the Members Present

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**B.Com**  
**(General and Computers)**  
**Admitted Batch 2019-20**  
**Syllabus and Model**  
**Question Papers**  
**Semester – III & IV**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**(For Admitted Batch 2019-20)**  
**II B.Com (General/Computers)**  
**III Semester Syllabus**  
**COM251 - Corporate Accounting**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to company final accounts using computer.
3. To enable the students to prepare financial statements of Insurance and Bank Companies

**Unit-I:**

**Accounting for Share Capital** - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

**Unit-II:**

**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

**Unit –III:**

**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

**UNIT – IV:**

**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

**Unit –V**

**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

**Reference Books:**

1. Corporate Accounting – RL Gupta & Radha swami
2. Corporate Accounting – P.C. Tulsian
3. Advanced Accountancy: Jain and Narang
4. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
5. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7 M</b>	<b>Short 3M</b>	<b>Essay 7 M</b>	<b>Short 3M</b>
<b>1</b>	<b>Accounting for Share Capital</b>	<b>2</b>	<b>1</b>	-	<b>1</b>
<b>2</b>	<b>Issue of Debentures</b>	-	<b>1</b>	<b>1</b>	<b>1</b>
	<b>Redemption of Debentures</b>	<b>1</b>	-		
<b>3</b>	<b>Valuation of Goodwill</b>	<b>1</b>	-	-	<b>1</b>
	<b>Valuation of Shares</b>	<b>1</b>		-	<b>1</b>
<b>4</b>	<b>Company Final Accounts</b>	<b>2</b>	-	-	<b>1</b>
<b>5</b>	<b>Provisions of the Companies Act, 2013</b>	-	-	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**II B. Com (General/Computers), III - SEMESTER**  
**(For Admitted Batch 2019-20)**

**COM251 :: CORPORATE ACCOUNTING**

**Time: 21/2 Hrs.**

**Max Marks: 50**

**PART - A**

Answer any **FIVE** Questions. All questions carry equal Marks.

**5 X 3= 15 M**

1. Forfeited shares □□□□□ □□□□□
2. X Ltd. As 10,000 shares of Rs. 100 each. The board of directors as resolved to issue 2 bonus shares of Rs. 100 each for every 5 shares in the company. From the following information write the journal entries for the issue of bonus shares:
 

General Reserve	Rs. 2,00,000
Profit and Loss A/c	Rs. 1,50,000
Shares premium A/c	Rs. 1,50,000

X Ltd. □□□□ 10,000 □□□□□□ □□□□□□□□□□ □□. 100 .□□□□□ □□□□□□□□□□ □□□□□□  
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3. A Limited issued 4,000 15% Debentures of Rs.100 each. Assuming that all the debentures issued are taken up and paid up for, pass the Journal Entries in the books of the company in each of the following cases:
  - i) The Debentures are issued at Rs.90 each
  - ii) The Debentures are issued at a premium of 10%
  - iii) The Debentures are issued at a discount of 5% are payable at a Premium of 4%.
  - iv) The Debentures are issued at par and repayable at par.

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  - ii) □□□□□□□ 10% □□□□□□□□□ □□□□ □□□□□□□
  - iii) □□□□□□□ %5 □□□□□□□□□ □□□□ □□□□□ %4 □□□□□□□□□ □□□□□□ □□□□□□□
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4. Non- Convertible Debentures □□□□□□□□□ □□□□□□□□□□□
5. Net Profit Method □□□□ □□□□□ □□□□□□□
6. Explain the methods of Valuation of Shares □□□□ □□□□□□□□□ □□□□□ □□ □□□□□□□□□□
7. Format of company Balance Sheet □□□□□□ □□□□□□□□□□□ □□□□□ □□□□□□
8. Schedule – III □□□□□□□□□ – III

**PART - B**

Answer ALL the Questions. All questions carry equal Marks

5 X 7 = 35 M

9. (a) Bharani Limited issued 70,000 equity shares of Rs.10/-each at premium of Rs.2/- each for public subscription payable as to Rs2/- on application Rs.6/-on allotment (including premium)Rs.4/- on Ist call. Application for 1,50,000 equity shares were received .allotment was made as follows:

- a) Application for 60,000 shares were rejected completely
- b) 20,000 shares were allotted among applications for 40,000 shares
- c) 50,000 shares were fully allotted among the applications for 50,000 shares

Excess application amount of any is returned after adjustments the future calls. All the calls were made received by them . pass necessary entries in the books of Bharani limited.

70,000 equity shares of Rs.10. premium of Rs.2  
 application Rs.2, allotment Rs.6, first call Rs.4

1,50,000 equity shares were received. allotment was made as follows:

- a) 60,000 shares were rejected completely
- b) 40,000 shares were allotted among applications for 20,000 shares
- c) 50,000 shares were fully allotted among the applications for 50,000 shares

**OR**

(b) R.S. Co., Ltd, having a nominal capital of Rs. 20, 00,000 in share of Rs. 100 each, invited applications for 10,000 shares, payable as follows.

	Rs.
On Application	25/-
On Allotment	35/-
On First call	20/-
On Second and final call	20/-

The company received application for 9,000 shares. All the applications were accepted. All money due as stated above were received with the exception of first and second and final call on 250 shares, these shares were forfeited and re-issued as fully paid @ Rs. 90 per share.

Write journal entries relating to above transactions and show the balance sheet of the company.

Rs. 100 nominal capital of Rs. 20,00,000. Applications for 10,000 shares were received. Allotment was made as follows:

	Rs.
Application	25
Allotment	35
First call	20
Second and final call	20
9,000 shares	9000
250 shares forfeited and re-issued at Rs. 90	22500



10. (a) The following balance appeared in the books of the company on 1<sup>st</sup> April 2012.  
 12% Debentures Rs. 4,00,000  
 12% Debentures sinking fund investments Rs.3,00,000  
 12% debentures sinking fund investments Rs.3,00,000 represented by 10% Rs. 3,60,000  
 secured bonds Government of India  
 Annual contribution to sinking fund was Rs.64,000 made on 31<sup>st</sup> March every year.  
 On 31<sup>st</sup> March 2013 balance at bank was Rs.2,00,000 after receipt of interest. The company  
 sold the investments at 80%. Debentures were paid off.  
 You are required to prepare the following accounts for the year 2013

- (a) Debentures account
- (b) Debentures sinking fund account
- (c) Debenture sinking fund investment.
- (d) Bank account.

11. (a) From the following information calculate the valuation of goodwill  
 The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 –  
 Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is  
 Rs. 800,000/- on which a reasonable return of 10% is expected.

2013

- (a) Debentures account
- (b) Debentures sinking fund account
- (c) Debenture sinking fund investment
- (d) Bank account.

**OR**

(b) What is the Debenture? Explain the various types of Debentures.

11 .(a) From the following information calculate the valuation of goodwill  
 The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 –  
 Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is  
 Rs. 800,000/- on which a reasonable return of 10% is expected.

11 .(a) From the following information calculate the valuation of goodwill  
 The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 –  
 Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is  
 Rs. 800,000/- on which a reasonable return of 10% is expected.

The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 –  
 Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is  
 Rs. 800,000/- on which a reasonable return of 10% is expected.

OR

(b) The following is the summarized balance sheet of XYZ Ltd. As on 31<sup>st</sup> Dec. 2015

Liabilities	Rs	Assets	Rs
Share capital 10,000 5% Pref. Share of Rs.100 each, fully paid	10,00,000	Fixed assets	38,00,000
2,00,000 Equity shares of Rs. 10 each fully paid	20,00,000	Investments	10,25,000
General Reserve	15,00,000	Stock in trade	5,72,000
Profit and Loss account	12,00,000	Sundry debtors	12,78,000
6% debentures	8,00,000	Cash and bank balance	2,25,000
Sundry Creditors	2,75,000		
Liabilities for expenses	1,25,000		
	<b>69,00,000</b>		<b>69,00,000</b>

For the purpose of valuation of shares, fixed asset are to be depreciated by 10% and investments are to be revalued Rs.10,80,000. Debtors will realise Rs. 12,14,100. Interest on debentures is due for 9 months and preference dividend for 2005 in also due, neither of these has been provided in the balance sheet. Calculate the value of equity share.

XXXXXXXXXX 31, 2015 XXXXX XYZ XXXXXXXX XXXXXXXX XXXXXX XXXXXXXX XXXXXX  
 XXXXXX XXXXXXXXXXXXXXXX

XXXXXXXXXX	Rs	XXXXXXXXXX	Rs
XXXXXXXXXX		XXXXXXXXXX	38,00,000
XXXXX XXXXXXXX		XXXXXXXXXX	0
10,000			
5%XXXXXXXXXXXXX	10,00,000	XXXXXXXXXXXXXXXXXXXX	10,25,000
XXXXXXXXXX	0		0
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XX		XXX	
XXXXXXXXXX	15,00,000		
XXXXXXXXXXXXX	0		
XXXXXXXXXXXXXXXXXX	12,00,000		
XXXXX	0		
6%	8,00,000		
XXXXXXXXXXXXXXXXXX			
XXXXXX			
XXXXXXXXXXXXX	2,75,000		



- (e) One month rent at the rate of Rs. 540/- per annum was due on 31.12.2014
- (f) Six months insurance was unexpired at Rs. 75 per annum. and
- (g) Provide Managing Director's Commission at 15% on the net profits before deducting his commission.

ABC Co. Ltd. Balance Sheet as at 31.12.2014

	Dr	Cr
Share Capital	7500	7500
Reserves		35000
Fixed Assets	24500	
Current Assets	5000	
Debtors	700	500
Prepaid Insurance	750	
Other Current Assets	495	
Provision for Doubtful Debts (10% of Debtors)	1705	
Current Liabilities		1503
Trade Payables	900	
Other Current Liabilities		10000
Provision for Sundry Expenses : 1000		
Provision for Sundry Expenses @ Rs. 10/-		
Provision for Sundry Expenses & Provision for Sundry Expenses	3750	1750
Provision for Sundry Expenses	2900	
Provision for Sundry Expenses	1620	
Provision for Sundry Expenses		1550
Provision for Sundry Expenses	483	
	<b>50303</b>	<b>50303</b>

ABC Co. Ltd. Balance Sheet as at 31.12.2014:

- (a) 31.12.2014 Balance Sheet as at 31.12.2014 Rs. 8200/-
- (b) Provision for Sundry Expenses 10% on the net profits before deducting his commission.
- (c) 5 % Provision for Sundry Expenses on the net profits before deducting his commission.
- (d) 2 ½ % Provision for Sundry Expenses on the net profits before deducting his commission.
- (e) Provision for Sundry Expenses Rs. 540/- per annum was due on 31.12.2014. Provision for Sundry Expenses.

- (f) 000000 Rs. 75/- 0000000 000 0000 0000 000000000 0000000000  
00000000000 0000000000.
- (g) 0000 000000 00 15% Managing Director 00 0000000 0000000000. (0000000 0000  
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OR

(b) The following is the Trial balance of Saranya Co. Ltd for the year ending 31.12.2017

Debit balances	Rs.	Credit Balances	Rs.
Opening stock	70,000	Equity Share Capital	2,00,000
Rent, Rates, taxes	12,000	(2,000 share @ Rs. 10/- each	
Purchases	1,21,800	5% Debentures	50,000
Wages	1,10,400	Sales	3,70,000
Discount	3,000	creditors	36,000
Coal, water	5,140	Bank overdraft	34,000
Buildings	1,60,000	Discount	4,400
Carriage	2,400	Transfer fee	200
Debtors	50,000	Purchase Returns	4,250
Plant and machinery	60,000		
Goodwill	46,000		
Advertisements	6,000		
Bad debts	2,060		
Debentures interest (paid up to 30.06.2017)	1,250		
Loose tools	12,000		
General expenses	8,800		
Salaries	20,000		
Insurance	2,000		
Cash at bank	6,000		
	<b>6,98,850</b>		<b>6,98,850</b>

**Additional Information:**

1. Closing stock Rs. 70,000/-
  2. Depreciate on Plant & Machinery by 10% and loose Tools by  $33 \frac{1}{3}\%$
  3. Create bad debts reserve 3% and discount on debtors 2%
  4. Equity dividend 15% on share capital
  5. Transfer Rs.20,000/- towards general reserve and 25% for taxation provision
- Prepare statement of profit and loss and Balance Sheet as on 31-12-2017

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Debit balances	Rs.	Credit Balances	Rs.
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&□□□□□□□□		□□□□□□□□ @ Rs. 10/-	
□□□□□□□□	1,21,800	)	
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	<b>6,98,850</b>		<b>6,98,850</b>

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13. (a) Explain briefly the changes in the Companies Act 2013.

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**OR**

(b) How statement of Profit and Loss is prepared under Companies Act 2013.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
 RAJAMAHENDRAVARAM  
 (Re-Accredited by NAAC with “A+” Grade)**

**(For Admitted Batch 2019-20)**

**B.Com. (General/Computers)**

**III Semester Syllabus**

**COM252:: Business Statistics**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective: to make students get conceptual knowledge of Business Statistics.**

**Unit 1: Introduction to Statistics:**

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

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

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

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

Properties of dispersion – Range - Quartile Deviation – Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of Skewness

**Unit 4: Measures of Correlation:**

Meaning and use of correlation – Types of correlation-Karl Pearson's correlation coefficient – Spearman's Rank correlation-probable error

**Unit 5: Analysis of Index Numbers:**

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers – Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

**Additional Input:** Time Series Analysis

**Outcome: After learning the subject, the students are able to understand the practical Application of Business Statistics**

**Reference Books:**

1. Statistical Methods Gupta S.P
2. Fundamentals of Statistics Gupta S.C
3. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K

**Blue Print**

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
<b>I</b>	<b>Introduction of Statistics</b>		-	2	1
<b>II</b>	<b>Measures of Central Tendency</b>	2	1	--	1
<b>III</b>	<b>Measures of Dispersion and Skewness</b>	2	1	--	1
<b>IV</b>	<b>Measures of Correlation</b>	2	1	--	1
<b>V</b>	<b>Analysis of Index Numbers</b>	2	--	--	1

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**Model Question Paper**  
**(For Admitted Batch 2019-20)**  
**II B.Com (General/Computers)**  
**III SEMESTER**

**BUSINESS STATISTICS**

**Time: 2 1/2Hours**

**Max Marks: 50**

**PART - A**

Answer any **FIVE** Questions .All questions carry equal marks 5x3=15 M

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1. What are the differences between Primary and Secondary data?  
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2. Find the Arithmetic Mean of the following data.  
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X	5	10	15	20	25	30	35	40
F	5	9	13	21	20	15	8	3

3. Calculate the Mean Deviation from Mean from the following data.  
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Sl. No.	1	2	3	4	5	6	7
Numbers	3000	4000	4200	4400	4600	4800	5800

4. Explain the features of Good Average.  
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5. Importance of Index Numbers  
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6. Explain the types of Correlation  
□□ □□□□□□ □□□□□ □□□□□□□□



7. Explain the objectives of Dispersion.  
 วัตถุประสงค์ของการกระจายคืออะไร.
8. Calculate PE from the following data  
 No. of pairs = 10, Coefficient of Correlation value 0.72  
 จำนวนคู่ = 10, ค่าสัมประสิทธิ์สหสัมพันธ์ = 0.72

**PART-B**

Answer **ALL** the Questions. All questions carry equal marks. **5 X 7 = 35 M**

ตอบทุกข้อ ทุกข้อมีคะแนนเท่ากัน

9. (a) Define Statistics, Explain the importance and limitations.  
 ให้นิยามสถิติ อธิบายความสำคัญและข้อจำกัด

(or)

- (b) Draw Histogram and find out the Mode from the following Data.

จงวาดฮิสโตแกรมและหาโหมดจากข้อมูลต่อไปนี้

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	5	9	13	21	20	15	8	3

10. (a) Find the Arithmetic Mean from the following data.  
 หาเลขเฉลี่ยเลขคณิตจากข้อมูลต่อไปนี้

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Students	5	9	13	21	20	15	8	3

(Or)

- (b) Calculate the Mode from the following data.

จงหาโหมดจากข้อมูลต่อไปนี้

Age	0-5	5-10	10-15	15-20	20-25	25-30	30-35	35-40
No. of Persons	4	6	8	10	9	4	3	2

11. (a) Calculate Bowley's Coefficient of Skewness from the following data  
 หาสัมประสิทธิ์ความเบ้ของโบลีย์จากข้อมูลต่อไปนี้

Marks	20-30	30-40	40-50	50-60	60-70	70-80
-------	-------	-------	-------	-------	-------	-------

Students	5	10	25	45	10	5
----------	---	----	----	----	----	---

(Or)

(b) During the 10 weeks of a session, the marks scored by two students Raghu and Madhav taking the computer programme course are given below Who is better scorer? Raghu or Madhav and who is more consistent?

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 000000000 00000000?

Raghu score	58	59	60	54	65	66	52	75	69	50
Madhav score	87	89	78	71	73	84	65	66	56	46

12. (a) Calculate Co-efficient of Correlation from the following data.

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X	11	7	9	5
Y	10	8	6	5

(Or)

(b) Rank of Students in Accounting and Statistics are given, Calculate Co-efficient of Rank Correlation.

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Ranks in Accounting	3	4	2	6	1	5
Ranks in Statistics	3	1	4	2	5	6

13. (a) Calculate the Price Index from the following Data and Check whether Time Reverse test is satisfied:

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Commodity	Base year		Current year	
	Price (Rs.)	Quantity (Kgs.)	Price (Rs.)	Quantity (Kgs.)
A	32	50	30	50
B	30	35	25	40
C	16	55	18	50

(Or)

(b) Construct the Consumer Price Index Number for 2000 on the basis of 1999 using family budget method from the following Data.

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Commodity	Rice	Wheat	Pulses	Ghee	Oil
Weights	40	20	15	20	5
Price (per unit Rs. 1999)	16	40	0.50	5.12	2.00
Price (per unit Rs. 2000)	20	60	0.50	6.25	1.50

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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 (For Admitted Batch 2019-20)**

**II B.com (General), III Semester Syllabus**

**COM140 - Banking Theory & Practice**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

- Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
- Understand the role of transactions costs and informational asymmetries in the operation of the banking system.
- Explain how bank-based systems differ from market-based systems.

**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems**

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

**Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

**Unit-IV: Banker and Customer**

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

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

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

**Reference Books:**

- Guru Swamy, “Banking Theory and Practice” Tata Mc Graw Hill

2. Krishna, Raju and Manjusha, Priya, “ Banking Theory and Practice” Pragathi Prakashan educational Publishers.
3. E.Gordon & K.Natarajan, “Banking Theory and Practice”, Himalaya Publishing House

**Blue Print**

Units	Essay 7 Marks	Short 3Marks
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>1</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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II B.Com (General) III Semester  
(For Admitted Batch 2019-20)  
Model Question Paper  
COM140::Banking Theory and Practice**

Time: 2 1/2Hours

Max. Marks: 50

**SECTION-A**

Answer any **FIVE** from the following questions

5 X 3 = 15 M

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1. Explain various Kinds of Banks.  
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  2. Drawbacks of Unit Banking  
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  3. Uses of INTERNET Banking  
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  4. Functions of Regional Rural Banks  
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  5. Types of Customers  
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  6. Payment Gateways  
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  7. Know Your Customer(KYC)  
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  8. Holder in Due course  
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**SECTION- B**

Answer All the questions

5 X 7 = 35 M

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9. a) Define Bank. Explain the various functions of commercial banks.

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OR

b) Differentiate between Reserve Bank and Commercial Banks activities.

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10. a) Define Branch Banking. Explain the advantages and Disadvantages of Branch Banking?

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OR

b) Explain the Recent Innovations in Indian Banking Sector.

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11. a) Discuss the Role and Importance of Co-operative Banks in India.

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OR

b) Explain the Role of NABARD in agricultural development.

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12. a) Define Banker and Customer. Explain about various types of customers.

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OR

b) Explain about general relationship between Banker and Customer.

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13. a) Explain the Duties and Responsibilities of Collecting Banker.

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OR

b) Explain about Statutory Protection to Collecting Banker.

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**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**(For Admitted Batch 2019-20)**  
**II - B.Com (Computer Applications)**  
**III - Semester Syllabus**  
**CAP120 – OFFICE AUTOMATION TOOLS**

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Hours per week – 5, Credits: 4

**Course Objective:**

Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.

**Course Outcomes:**

By learning the course, the students will be able · to perform documentation · to perform accounting operations · to perform presentation skills

**Unit-I: MS-Excel:** features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

**Unit-II: Formatting options:** Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

**Unit-III: Charts:** Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis **Macro:** Meaning and advantages of Macros, creation, editing and deletion of macros - Creating a macro, how to run, how to delete a macro.

**Unit-IV: MS Access: Creating a Simple Database and Tables:** Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

**Unit- V: Finding, Sorting and Displaying Data:** Queries and Dynasts, Creating and using selectqueries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries - Crosstab Queries. **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

**Additional Inputs:**

**MS-FrontPage:** How to design web page using inbuilt buttons, elements etc.

**Reference Books:**

- 1.Ron Mansfield, Working in Microsoft Office, Tata McGraw Hill(2008)
- 2.EdBott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office, 4.Microsoft Office, BPB Publications

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 3M</b>	<b>Essay 7 M</b>
<b>I</b>	<b>Introduction to Ms-Excel</b>	<b>1</b>	<b>2</b>
<b>II</b>	<b>Formatting Options</b>	<b>1</b>	<b>2</b>
<b>III</b>	<b>Different types of charts&amp; Macros</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>MS Access: Creating Tables, Forms</b>	<b>2</b>	<b>2</b>
<b>V</b>	<b>Finding, Sorting and Displaying Data</b>	<b>2</b>	<b>2</b>

**MS-OFFICE LAB PRACTICALS**

**MS-EXCEL:**

1. Creating a new worksheet – selecting cells – Mouse and Keyboard navigation
2. Entering and editing Text – Text boxes and Text notes – undoing and operating actions
3. Entering and formatting numbers
4. Entering and Editing Formulas
5. Referencing Cells – order of evaluation in formulas
6. Lookup Tables
7. Rearranging worksheets
8. Formatting – changing column widths and row heights – changing fonts and sizes
9. Alignment – Changing colors and shades – Inserting and Removing Page Breaks
10. Mathematical Equations

**MS-ACCESS**

11. Create a pay details of employee
12. Calculate student mar details





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II - B.Com (Computer Applications)  
III - Semester Syllabus  
Model Paper**

**CAP120:: OFFICE AUTOMATION TOOLS**

**Time: 2 ½ Hrs.**

**Max. Marks: 50**

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**SECTION-A**

Answer any **FIVE** questions from the Following:

5 X 3 = 15M

1. What is the difference between auto fill and custom fill?
2. Write about cell, cell address and cell referencing?
3. What are the advantages of functions?
4. How can you change row height and column width?
5. Write about parts of chart?
6. What is sorting? Write steps to sort by multiple columns?
7. Write about Data Types and properties?
8. Write about various types of relationships?

**SECTION – B**

Answer **ALL** questions from the Following:

5 X 7 = 35M

9. a) Write about features of Ms-Excel?  
(or)  
b) Write about the Ms-Excel and explain the parts of Ms-Excel window?
10. a) Explain the formatting features in Excel?  
(or)  
b) List various functions in Excel and Explain.
11. a) Explain about different types of Charts?  
(or)  
b) How to create a Macro and Run it. Explain how to delete a Macro with an example?
12. a) Explain about features of Ms-Access?  
(or)  
b) Explain about table creation using design view?
13. a) How to create a Form using form wizard?  
(or)  
b) Explain the steps for creation of Reports?

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**(Re-Accredited by NAAC with “A+” Grade)**  
**(For Admitted Batch 2019-20)**  
**II B.Com (General, Computers & BIFS)**  
**IV Semester Syllabus**  
**COM141 – Accounting for Service Organisations**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. Understand the nature and purpose of different types of services organisations (commercial voluntary, public sector and so on)
2. Describe the different service organisations may be structured
3. Understand basic concepts of organizational structure

**Outcomes:**

1. To Understand the fundamental concepts underlying accounting, finance, management and marketing.
2. To Understand Responsibilities of service auditors.
3. To Understand opportunities and risks, developing organizational plans, allocating resources, and accomplishing objectives

**Unit —I Electricity Supply Companies:**

Accounts of Electricity supply companies: Double Accounting system-Revenue Account - Net Revenue Account - Capital Account - General Balance Sheet (including problems).

**Unit —II Bank Accounts:**

Bank Accounts - Books and Registers to be maintained by Banks – Banking Regulation Act, 1949

**Unit —III Bank Accounts Problems:**

Legal Provisions Relating to preparation of Final Accounts – Preparation of Profit/Loss Account and Balance Sheet with Schedules.

**Unit-IV: Insurance Companies**

Life Insurance Companies -Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems)-LIC Act, 1956.

**Unit-V: General Insurance**

Principles - Preparation of final accounts - with special reference to fire and marine insurance ( problems on in Fire Insurance) – GIC Act, 1972.

**Reference Books:**

1. Corporate Accounting-RL Gupta& M. Radha Swami
2. Corporate Accounting-P.C. Tulsian
3. Advanced Accountancy: Jain and Narang
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.

**Blue Print**

Unit	Topic	Essay		Short 3M
		Problem 7M	Theory 7M	
I	Electricity Supply Companies	2	--	2
II	Bank Accounts	--	2	2
III	Bank Accounts Problems	2	--	
IV	Insurance Companies	2	--	2
V	General Insurance	1	1	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**(Re-Accredited by NAAC with “A+” Grade)**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2019-20)**  
**(Model Question Paper)**  
**COM141 – Accounting for Service Organisations**

**Time: 2 1/2 Hours**

**Max Marks: 50**

**SECTION – I**

Answer any **FIVE** from the following.

**5x3=15 Marks**

1. Difference between Double Entry System and Double Accounting System?  
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2. Give a Proforma of Profit and Loss Account of Banking Company.  
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3. Re-Insurance, Annuity, Surrender value  
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4. Slip System.  
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5. Explain about Different types of Policies.  
□□□□□ □□□□□ □□□□□□□□□□ □□□□□□ □□□□□□□□□□□□ ?
6. What are the features of Double Accounting system?  
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7. Draw a Proforma of Revenue account in General Insurance Company.  
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8. Distinguish between Life Insurance and General Insurance.  
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**SECTION – II**

Answer the following questions.

**5x7=35 Marks**

- 9. a)** Following balances are extracted from the books of CLS Corporation as on 31-03-2017.  
Credit Balances: Equity Shares 1,64,700; Debentures 60,000; Sundry Creditors on open Accounts 300; Depreciation fund 75,000; Sale of Current 39,000; Meter rent 1500;  
Balance of Net Revenue Account as on 1<sup>st</sup> April, 2016.  
Debit Balances: Capital Expenditure on 31-03-2017 2,85,000; Capital Expenditure during 2016-17 18,300; Sundry Dr's for current supplied 12,000; Other Debtors 150; Stores in Hand 1,500; Cash in hand 1,500; Cost of generation of electricity 9,000; Cost of distribution of electricity 1,500; Rent, Rates Taxes 1,500; Management expenses 3,600; Depreciation 6,000; Interim Dividend 6000; Interest on Debentures. Prepare Capital Account, Revenue Account, Net Revenue Account, Balance sheet from the above trial balance.

31-03-2017 □□□□□□ CLS □□□□□□□□□□□□ □□□□□ □□□□□□□□□□□ □□□□□□□ □□□□□□□□ □□□□□□□□ □□□□□□□□ □□□□□□□□.

1,64,700; 60,000;  
 300; 75,000; 39,000; 1500;

1-4-2016 31-03-2017  
 2,85,000; 2016-17 18,300; 12,000; 150; 1,500; 1,500; 9,000; 1,500; 1,500; 3,600; 6,000; 6000;

,

(OR)

**b)** From the following particulars draw up Capital Account and General Balance Sheet as on 31<sup>st</sup> march, 2017 on double accounting system. Authorized capital Rs.30,00,000; Subscribed capital Rs.26,00,000; 11% Debentures Rs. 4,00,000: Trade Creditors Rs.1,60,000; Reserve Rs.1,50,000; Trade Debtors Rs. 3,80,000; Cash in hand and at Bank Rs.3,50,000; Investments Rs.1,50,000; Stock Rs.2,40,000. Expenditure to 31<sup>st</sup> march 2016: Land Rs. 1,20,000; Shafting etc.,Rs.13,50,000; Machinery Rs. 4,00,000; Building Rs.1,30,000.The expenditure during the year ended 31-03-2017 was Rs.2,50,000 has been created. The balancing item of Rs.1,60,000 may be taken as profit to the company.

31 2017  
 30,00,000 ;26,00,000. 11%  
 4,00,000. 1,60,000;  
 1,50,000; 3,80,000;  
 3,50,000;  
 1,50,000; 2,40,000; 30-03-2016  
 1,20,000; 13,50,000; 4,00,000; 1,30,000.  
 31-03-2017 2,50,000  
 1,60,000

**10. a)** Explain in brief various provisions of Banking Regulations Act, 1949.

, 1949

(OR)

**b)** Write short notes on 1) Investments 2) Advances 3) Deposits 4) Contingent Liability

1) 2) 3) 4)

**11. a)** From the following information prepare profit and loss account of VANI Bank for the year ended on 31-03-2017. Interest on Loans Rs.2,59,000; Interest on fixed deposits Rs.3,17,000.Rebate on bills discounted Rs.49,000; Commission Rs.8200; Payments to employees Rs.54,000; Discount on bills discounted Rs. 1,55,000; Interest on cash credits Rs.2,23,000; Rent and Taxes Rs. 18000; Interest on over drafts Rs. 1,54,000; Director's

fees Rs. 3000; Auditors Rs.1,200; Interest on savings bank deposits Rs.68,000; Postage, Telegrams Rs.1,400; Printing and stationery Rs.2,900. Sundry charges Rs.1,700.

Additional Information:

- (a) Provide for contingencies Rs. 20,000.
- (b) Transfer Rs. 1,55,700 to reserve fund.
- (c) Transfer Rs.20,000 to central government.

आवकियाँ 31-03-2017 तक प्राप्त हुईं हैं।  
आवकियाँ 2,59,000;  
आवकियाँ 3,17,000; आवकियाँ 49,000;  
आवकियाँ 8200; आवकियाँ 54,000; आवकियाँ 1,55,000;  
आवकियाँ 2,23,000; आवकियाँ 18000;  
आवकियाँ 1,54,000; आवकियाँ 3000;  
आवकियाँ 1,200; आवकियाँ 68,000;  
आवकियाँ 1,400; आवकियाँ 2,900.  
आवकियाँ 1,700 .

(OR)

- b) The following figures are extracted from the books of NEW Bank Ltd., as on 31-03-2017. Interest on discount received Rs.40,60,000; Interest paid on deposits Rs.24,04,000; Issued and subscribed capital Rs.10,00,000; Reserve under section 17 Rs.7,00,000; commission, exchange and brokerage Rs.1,80,000; Rent received Rs.60,000; Profit on sale of investment Rs.1,90,000; Salaries and allowances Rs.2,10,000; Director's fees and allowances Rs.24,000; Rent and taxes paid 1,08,000; Stationary and printing Rs.48,000; Postage and Telegrams Rs.40,000; Other expenses Rs.10,000; Audit fees Rs. 8,000; Depreciation on bank's properties Rs. 25,000.

Additional information:

- (a) A customer whom a sum of Rs.5,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate. Interest due at 15% on his debt has not been provided in the books.
- (b) Provision for bad and doubtful debts on other debts necessary Rs.1,00,000.
- (c) Rebate on bills discounted on 31-3-2016, Rs.10,000 and Rebate on bills discounted on 31-3-2017.
- (d) Provide Rs.7,00,000 for income tax.
- (e) The directors desire to declare 10% dividend. Prepare the Profit and Loss account in accordance with law.

31-03-2017 तक प्राप्त हुईं हैं।  
आवकियाँ 40,60,000; आवकियाँ 24,04,000; आवकियाँ 10,00,000;  
आवकियाँ 7,00,000; आवकियाँ 1,80,000; आवकियाँ 60,000;  
आवकियाँ 1,90,000; आवकियाँ 2,10,000; आवकियाँ 24,000;  
आवकियाँ 1,08,000; आवकियाँ 48,000; आवकियाँ 40,000;  
आवकियाँ 10,000; आवकियाँ 8,000; आवकियाँ 25,000.

- ଟାକ୍ସ ଉପରେ ଟାକ୍ସ ପାଉଣି ପ୍ରଦାନ କରିବା ପାଇଁ ଟାକ୍ସ 5,00,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ 40% ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 15% ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 1,00,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .
- 31-3-2016 ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 10,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ 31-3-2017 ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ .
- ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 7,00,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .
- ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 10% ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 10,00,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .

12 a) A Life Insurance Corporation gets its valuation made once in every two years. The Life Insurance fund on 31-03-2017 amounted to Rs.41,92,000 before providing for Rs. 32,000 for the share holders dividend for the year 2016-17. Its actual valuation on 31-03-2017 disclosed net liability of Rs. 40,40,000 under the assurance and annuity contract. An interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31<sup>st</sup> march, 2017. Prepare a statement showing the amount now available as bonus to policy holders.

ଉପରୋକ୍ତ ବିବରଣୀ ଉପରେ ଆଧାର କରି 2016-17 ବର୍ଷ ପାଇଁ ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 32,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ 31-03-2017 ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 41,92,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ 31-03-2017 ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 40,40,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ 31-03-2017 ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 40,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .

(OR)

(b) The Revenue Account of a Life Insurance Company shows the Life Insurance Fund at the end of the year 2017 at Rs. 31,20,800 before Taking in to account the following items.

- (i). Claims intimated but not admitted Rs. 40,000.
- (ii). Bonus utilised in reduction of premium Rs. 6,500.
- (iii). Interest accrued on securities Rs.12,500.
- (iv). Outstanding premiums Rs.11,000.
- (v). Claims covered under re – insurance Rs. 12,000.

Pass the necessary journal entries, giving effect to the above omissions

2017 ବର୍ଷରେ ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 31,20,800 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ (ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ)

- (i). ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 40,000 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .
- (ii). ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 6,500 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .
- (iii). ଟାକ୍ସ ପ୍ରଦାନ କରିବା ପାଇଁ 12,500 ଟଙ୍କା ପ୍ରଦାନ କରିବା ପାଇଁ .

(iv). 11,000.

(v). 12,000

13 a) From the following particulars ascertain the claim to be lodged in respect of consequential loss policy. The Policy is for Rs.4,90,000 with an indemnity period for 6 months. Fire Occurred on 01-07-2016 and affected sales for 3 months. Sales for 12 months ending 30-6-2016 amounted to Rs.5,00,000 and for the accounting year ended 31-12-2015 amounted to Rs.2,00,000. Sales for 3 months ending 30<sup>th</sup> September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

Policy amount Rs.4,90,00 with indemnity period 6 months. 01-07-2016 fire occurred affected sales for 3 months. Sales for 12 months ending 30-6-2016 amounted to Rs.5,00,000 and for the accounting year ended 31-12-2015 amounted to Rs.2,00,000. Sales for 3 months ending 30<sup>th</sup> September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

(OR)

(b) Explain about using terminology in General insurance claims.

\*\*\*\*\*

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with "A<sup>+</sup>" Grade)**

**(For Admitted Batch 2019-20)**

**B.Com. (General) IV Semester Syllabus**

**COM142 – Income Tax**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

To make the students understand various provisions of Income Tax Act, 1961 and Calculation part of Income Tax.

**Unit-I: Introduction:**

Income Tax Law - Basic concepts: Income, Person, Assessee, Assessment year, Agricultural Income, Capital and Revenue, Residential status (including simple problems), Incomes exempt from tax.

**Unit-II: Income from Salary:**

Allowances, perquisites, profits-in-lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

**Unit-III: Income from House Property and Business or Profession:**

Annual value, let-out/self occupied/ deemed to be let-out house, deductions from annual value - computation of income from house property (including problems). - Profits and Gains from Business or Profession

**Unit-IV: Income from Capital Gains and Income from other sources** - (from Individual point of view) - chargeability - and assessment (theory only).

**Unit-V: Computation of total income of an individual** - Deductions under section - 80 (theory only).

**Course Outcome:** After learning the course, the students are able to prepare the tax returns and understand the various aspects of Income Tax.

**Reference Books:**

1. Dr. Vinod; K. Singhania; Direct Taxes - Law and Practice, Taxman Publications
2. R.G. Saha: Income Tax, Himalaya Publishing House
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes - Law and Practice; Sahitya Bhavan Publications
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 7 M	Short 3M	Essay 7 M	Short 3M
1	Introduction	1	1	1	1
2	Income from Salaries	2	1	--	1
3	Income from House Property and Business or Profession	2	1	--	1
4	Income from Capital Gains		--	2	1
5	Computation of Total Income of an individual		--	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

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II B. Com (General), IV SEMESTER

(For the Admitted Batch 2019-20)

**COM142 - INCOME TAX**

Time: 2 1/2 Hours

Max Marks: 50

**PART - A**

Answer any **FIVE** Questions.

**5 x 3= 15 M**





12% 1800/- 2018-19

5. Standard Rent Vs. Fair Rental Value

vs.

6. Net profit as per profit and loss account of Mr.Madan is Rs. 8,00,000/-. Salary paid to employees, debited to P/L A/c is Rs.50,000/- out of which Rs.10,000/- is employee's contribution to Provident Fund. Compute the net taxable income during the year.

-/800000. -/50000 . -/10000.

7. Net sales consideration

8. Rebate U/S 87A

87 ( )

**PART - B**

Answer **ALL** Questions.

**5 x 7 = 35 M**

9. (a) Mrs. Mangala, a citizen of India went to England on 2-10-2009 for higher studies for a period of two years. After she came back, she was employed in a Multinational Company in India. The company sent her for 6 months training to Germany on 1-3-2012. She was transferred to the company's Head Office in New York on 15-8-2013. However, she left India on 2-10-2013 and reported for duty on 5-10-2013. She visited India during the months of Nov. and Dec. 2013. The company transferred her back to her original post in India and she returned to India on 26-1-2016. Determine her residential status for the A.Y. 2016-17.

(a) 2 2-10-2009 6 1-3-2012 15-8-2013 2-10-2013 5-10-2013 2013 26-1-2016

2016-17 . . . . .

(OR)

(b) What is 'Income'? Describe various incomes exempted from tax.

. . . . .

10. (a) Vyasa Raj is the principal of a college in Bangalore. He furnishes the following details.

- a) Basic Salary Rs.16,200/- per month
- b) DA (Under terms of employment) Rs. 11,800/- per month
- c) He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount:
- d) Education allowance for 3 children Rs. 6,000/-
- e) Medical allowance Rs. 8,000 actual amount spent Rs. 3,000/-
- f) Telephone bill Rs. 5,000 -/paid by the employer on behalf of Mr. Vyasa Raj
- g) Sweeper, servant, watchman at a salary of Rs. 350-/ per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
- h) Surrender of earned leave and received an amount of Rs.22,000/-
- i) LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000/-
- j) Mr Vyasa Raj paid professional tax of Rs. 2,400/-
- k) He has been provided with rent free furnished house by the college whose FRV is Rs. 5,000/- pm and furniture facility of which cost Rs. 25,000 by the employer.
- l) Group Insurance premium also being paid by the employer Rs. 1,560/-
- m) He went on tour for official purpose and received travelling allowance Rs. 6,000/-

. . . . .

- a) .16200/-
- b) .11800/-
- c) 12.5% . . . . .
- d) .6000/-
- e) .8000/- . . . . . .3000/-
- f) .5000/- . . . . .
- g) . . . . . .350/- . . . . .
- h) .22000/-
- i) .6000/-

- j) ₹ 2400/-
  - k) ₹ 5000/- and ₹ 25000/-
  - l) ₹ 1560/-
  - m) ₹ 6000/-
- 2018-19      ₹      ₹      ₹      ₹
- ₹      ₹      ₹      ₹

(OR)

(b). Mr. Karthik is a Limited Company Employee, who is also director in that company, gets

the following emoluments during P.Y. 2015-16.

- Basic Salary Rs. 6,000/- per month (increased to Rs. 8,000/- from 1.1.2016)
- Dearness Allowance Rs. 4,000/- per month (50% of which is part of salary for computing all retirement benefits)
- Education allowance Rs. 400/- per month per child for his 3 children.
- Medical allowance Rs. 600/- per month. (Medical expenses Rs. 800/- per month).
- Upto 31.10.2015 he was provided a furnished flat at Delhi (rent paid by employer Rs. 7,000/- per month. Cost of furniture provided Rs. 15,000/-)
- With effect from 1.11.2015, he was given House Rent Allowance of Rs. 7,000/- p.m. (Rent paid by Karthik being Rs. 5,000/- per month).
- Leave Travel Concession facility Rs. 58,770/- (travel by air at business class Rs. 24,000/- and other expenses Rs. 6,000/- but economy class air fair for covering the same distance Rs. 13,640/-).
- Income Tax penalty paid the employer Rs. 2,000/-
- He enjoys club facility (expenditure of the company Rs. 2,000/-)
- On 1-09-2015, he was given transfer allowance Rs. 14,000 (amount spent in connection with transfer Rs. 10,200/-).
- He gets hostel allowance for his son of Rs. 300 p.m. but son does not stay in hostel.

- (b) Compute his taxable salary for the A.Y. 2016-17.
- 2015-16      ₹      ₹      ₹      ₹
- ₹      ₹      ₹      ₹

- ₹ 400/- (₹ 800/- from 1.1.2016)
- ₹ 600/- (₹ 800/- per month)
- ₹ 600/- (₹ 800/- per month)

31-10-2015 ମାସରୁ ଗୋଟିଏ ମାସ ଗୋଟିଏ ମାସ ଗୋଟିଏ ମାସ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ. (ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ରୁ.7000/- ( ମାସରୁ) ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.15000/-)

1-11-2015 ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.7000/-(ମାସରୁ)  
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ରୁ.5000/-)

ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.58770/- (ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.24000/- ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.13640/-)  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.2000/-  
ମାସରୁ ମାସରୁ ମାସରୁ (ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.2000/-)

1-9-2015 ଠି ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.14000/- (ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.10200/-) ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ରୁ.300/- ମାସରୁ ମାସରୁ  
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2016-17 ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
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11. (a).Mr. Ganesh (resident) owns a big house, the construction of which was completed in May 2008, 50% of the floor area is let-out for residential purposes on a monthly rent of Rs. 3,200. However, this portion remained vacant for one month during 2015-16, 25% of the floor area is used by the owner for the purpose of his profession, while remaining 25% of the floor area is utilized for the purpose of his residence. Other particulars of the house are as follows:

- Municipal Valuation Rs. 60,000
  - Standard rent Rs. 90,000
  - Municipal taxes paid Rs.12,000
  - Repair Rs. 3,000
  - Interest on capital borrowed for repairs Rs. 28,000
  - Ground rent Rs. 4,000
  - Annual charges Rs. 6,000
  - Fire insurance premium Rs. 1,200
- Compute the income from house property of Mr. Ganesh for the A.Y. 2016-17.

(a) ଗୋଟିଏ (ଗୋଟିଏ) ଘର ଗୋଟିଏ ଘର ଗୋଟିଏ ଘର ଗୋଟିଏ ଘର . ଠି ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ. ମାସରୁ 50% ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ 2015-16 ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ 25% ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ  
ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ ମାସରୁ

1200000/-  
 1200000/-  
 1200000/-  
 280000/-  
 40000/-  
 60000/-  
 12000/-  
 2016-17 ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ  
 ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ.

(OR)

(b) Mrs. Shantha (resident) owns two houses in Bangalore. She has let-out both the houses throughout the year for residential purpose.

	House I	House II
Municipal value	4,00,000	12,00,000
Fair Rental value	7,20,000	7,20,000
Rent received	4,80,000	8,00,000
Standard Rent	6,00,000	6,00,000
Repairs	72,000	1,00,000
Municipal Tax paid	40,000	1,20,000
Insurance Premium paid	48,000	70,000

On 1<sup>st</sup> April 2015, she bought residential house for self occupation for Rs.10,00,000/- by taking a housing loan in Canara Bank. Loan amount was Rs.7,00,000/- and rate of interest 12% p.a.

Compute taxable income from House property for the Assessment Year 2016-17.

(b) ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ (ಉದ್ದೇಶದಿಂದ) ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ 2 ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ. ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ.

	ಉದ್ದೇಶ-1	ಉದ್ದೇಶ-2
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	400000	
1200000		
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	720000	720000
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	800000	
480000		
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	600000	600000
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	100000	72000
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	120000	
70000		
ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ	70000	
48000		

ಉದ್ದೇಶದಿಂದ 1,2015 ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ -/1000000. ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ ಉದ್ದೇಶದಿಂದ ಉಪಯೋಗಿಸಿದಂತೆ.

)%12 00000 0000 -/700000.0000000000.( 000000 17-2016  
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12. (a) Discuss in detail exemption of capital gain u/s 54B & 54D.

54B & 54D 00000000 00000 00000 00000 00000000000000 000000  
00000000000.

(OR)

(b) What are the deductions available in computation of Income from Other Sources? Explain.

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000000000000 000? 000000000000.

13. (a) Explain the procedure for **computation of total income of an individual**

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000000000000.

(OR)

(b) Explain the Income Tax Provisions relating to Sections 80C, 80G and 80GG.

00000000 80 00 , 80 00 000000 80 00 00 000000000000 00000000  
000000 0000000000 00000000  
000000000000.

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**GOVERNMENT COLLEGE (AUTONOMOUS)::RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**(For Admitted Batch 2019-20)**  
**B.Com. (General) :: IV Semester Syllabus**  
**COM253 – Business Laws**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To Identify the fundamental legal principles behind contractual agreements.
2. To Examine how businesses can be held liable in tort for the actions of their employees.
  3. To make the students learn the basics of business laws and apply them in real life situations,  
like general contracts and the sale of goods act, 1930
  4. To educate the students about the Consumer Protection Act, 1986, IT Act 2000 and the Company Law.

**Outcomes:**

1. Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.
2. Acquire problem solving techniques and to be able to present coherent, concise legal argument.

**Unit-I: Contract**

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

**Unit-II: Offer and Acceptance**

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

**Unit-III: Capacity of the Parties and Breach & Remedies**

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

**Unit-IV: Sale of Goods Act 1930 and Partnership Act 1932**

Contract of sale - Sale and agreement to sell - Implied conditions and warranties - Rights of unpaid vendor.

**Unit-V: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.**

**Reference Books:**

1. J. Jaysahlear, Business Laws, Margham Publication. Chennai-17
2. Ktfpoor ND, Mercentile Law , Sultan Chand
3. Tulsian, Business Law Tata

**Blue Print**

Units	Name of the Topic	Theory	
		Essay 7M	Short 3M
Unit – I	Contract	2	2



<b>Unit – II</b>	<b>Offer &amp; Acceptance Consideration</b>	<b>2</b>	<b>2</b>
<b>Unit –III</b>	<b>Capacity of the Parties and Breach &amp; Remedies</b>	<b>2</b>	<b>2</b>
<b>Unit – IV</b>	<b>Sale of Goods Act 1930 and Partnership Act 1932</b>	<b>2</b>	<b>1</b>
<b>Unit – V</b>	<b>Cyber Law</b>	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**II B.Com (General), IV SEMESTER**  
**(For Admitted Batch 2019 – 2020)**  
**COM253 – BUSINESS LAWS**

**Time: 2 ½ Hours**

**Max. Marks: 50**

**SECTION – A**

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

**5 x 3 = 15 M**

1. Write about the Voidable Contracts.  
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2. Write about Illegal Contracts.  
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3. Essential elements of Valid Offer.  
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4. Consideration  
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5. Write about Contingent Contracts.  
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6. What are the differences between Sale and Agreement to Sell?  
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7. Explain the Contract of Sale.  
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8. Explain the Cyber Crimes.  
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**SECTION – B**

**Answer ALL the following questions.**

**5 x 7 = 35 M**

9. (A). Explain the essential elements of a valid contract.  
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- (OR)
- (B). “All the Agreements are not Contracts, but All the Contracts are Agreements” – Explain.
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10. (A). Define Acceptance. Discuss its Legal rules.  
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- (OR)
- (B). ‘No Consideration, No Contract’ – Explain.  
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11. (A). Explain different modes of discharge of contract.  
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- (OR)
- (B). What are the remedies for breach of contract.  
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12. (A). Explain the implied Conditions and Warranties.  
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- (OR)
- (B). What are the rights of an Unpaid Vendor?  
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13. (A). Explain the aims and objectives of Information Technology Act, 2000.  
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- (OR)
- (B). Write about Digital Signature.  
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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)  
(For Admitted Batch 2019-20)  
B.Com. (Computers & BIFS) IV Semester Syllabus  
COM143 – Business Laws and Income Tax  
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

- To Identify the fundamental legal principles behind contractual agreements.
- To make the students understand various provisions of Income Tax Act, 1961 and Calculation part of Income Tax.

**Outcomes:**

- To make the students learn the basics of business laws and apply them in real life situations, like general contracts and the Sale of Goods Act 1930
- To Educate the students about Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.

**Unit – I: Contract**

Meaning and Definition of Contract – Essential elements of valid contract – Valid, Void and Voidable Contracts – Indian Contract Act, 1872

**Unit – II: Offer and Acceptance**

Definition of valid offer, acceptance and consideration – Essential elements – of a valid offer, acceptance and consideration

**Unit – III: Capacity of Parties and Contingent Contract**

Rules regarding to minor contracts – Rules relating to contingent contracts- Different modes of discharge of contracts – Rules relating to remedies to breach contract.

**Unit – IV: Income Tax Law**

Basic Concepts : Income , Person, Assesse, Assessment year, Agricultural income, capital and revenue, Residential Status, Income Exempt from tax (theory only).

**Unit – V: Income from Salary**

Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C(including problems)

**Reference Books:**

1. J. Jaysahlear, Business Laws, Margham Publication. Chennai-17
2. Ktfpoor ND, Mercentile Law , Sultan Chand
3. Tulsian, Business Law Tata
4. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 7M	Short 3M	Short 3M	Essay 7 M
Unit – I	Contract	2	2	-	
Unit – II	Offer & Acceptance Consideration	2	2		
Unit – II	Capacity to Contract & Contingent Contract	2	2		
Unit – IV	Income Tax Law	1	1	1	
Unit – V	Income from Salary	1	1		1

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**II B.Com (Computers&BIFS), IV Semester**  
**(For Admitted Batch 2019-20)**

**COM143-Business Law & Income Tax**

**Time: 2 1/2 Hours**

**Max. Marks: 50**

**SECTION – A**

**I. Answer any FIVE of the following questions. 5 x 3 = 15 M**

- |                            |                       |
|----------------------------|-----------------------|
| 1. Valid Offer             | □□□□□□□□□□ □□□□□□□□   |
| 2. Voidable Contracts      | □□□□□□□□□□ □□□□□□□□□□ |
| 3. Undue Influence         | □□□□□□□□ □□□□□□□□     |
| 4. Breach of Contract      | □□□□□□□□□□ □□□□□□     |
| 5. Doctrine of Frustration | □□□□□□ □□□□□□□□□□     |
| 6. Assessee                | □□□□□□□□□□            |
| 7. Taxes                   | □□□□□□□□              |
| 8. Types of Allowances     | □□□□□□□□□□ □□□□□□□□   |

**SECTION – B**

**II. Answer ALL the following questions. 5 x 7 = 35 M**

9. (A). Explain the essential elements of a Valid Contract.  
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(OR)

(B). Explain various types of Contracts.  
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10. (A). Define Acceptance. What are the essential elements of a Valid Acceptance.  
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(OR)

(B). “No Consideration, No Contract” – Explain.  
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11.(A). Discuss about the Minor's Contracts.

विषय में विवेकपूर्वक चर्चा कीजिए।

(OR)

(B). Explain different Modes of Discharge of Contract.

विषय में विवेकपूर्वक चर्चा कीजिए।

12.(A). How do you determine the Residential Status of an Individual?

विषय में विवेकपूर्वक चर्चा कीजिए।

(OR)

(B). Define Salary. Explain the main characteristics of Salary.

विषय को परिभाषित करें, इसके मुख्य लक्षणों का वर्णन करें।

13.(A). Define Agricultural Income and Non-Agricultural Income and give examples.

कृषि आय और अकृषि आय की परिभाषा दें और उदाहरण दें।

उदाहरण दें।

(OR)

(B). Vyasa Raj is the principal of a college in Bangalore. He furnishes the following details.

- a) Basic Salary Rs.16,200-/ per month
- b) DA (Under terms of employment) Rs. 11,800-/ per month
- c) He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount:
- d) Education allowance for 3 children Rs. 6,000-/
- e) Medical allowance Rs. 8,000 actual amount spent Rs. 3,000-/
- f) Telephone bill Rs. 5,000 -/paid by the employer on behalf of Mr. Vyasa Raj
- g) Sweeper, servant, watchman at a salary of Rs. 350-/ per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
- h) Surrender of earned leave and received an amount of Rs.22,000-/
- i) LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000-/
- j) Mr Vyasa Raj paid professional tax of Rs. 2,400-/
- k) He has been provided with rent free furnished house by the college whose FRV is Rs. 5,000-/ pm and furniture facility of which cost Rs. 25,000 by the employer.
- l) Group Insurance premium also being paid by the employer Rs. 1,560-/
- m) He went on tour for official purpose and received travelling allowance Rs. 6,000-/Compute his taxable salary for the A.Y. 2018-19.

उपरोक्त विवरणों के आधार पर आ.व. 2018-19 के लिए कर योग्य वेतन की गणना करें।

- a) वेतन की गणना करें /16200.
- b) आ.व. 2018-19 के लिए कर योग्य वेतन की गणना करें (वेतन में से कटौतियाँ घटाकर)
- c) वेतन में से 12.5% का योगदान करने वाला आ.व. 2018-19 के लिए कर योग्य वेतन की गणना करें।

- d) 000000 00000 000000000 00000000 00-/6000.
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**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**II - B.Com (Computer Applications) EM &TM:: IV - Semester**  
**(For Admitted Batch 2019-20)**  
**SYLLABUS**  
**CAP167 - PYTHON PROGRAMMING**

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**OBJECTIVES:**

- Introduction to Scripting Language
- Exposure to various problems solving approaches of computer science

## **UNIT – I**

Introduction: History of Python, Need of Python Programming, Applications Basics of Python Programming Using the REPL (Shell), Running Python Scripts, Variables, Assignment, Keywords, Input-Output, Indentation

## **UNIT – II**

Types, Operators and Expressions: Types - Integers, Strings, Booleans; Operators- Arithmetic Operators, Comparison (Relational) Operators, Assignment Operators, Logical Operators, Bitwise Operators

## **UNIT - III**

Membership Operators, Identity Operators, Expressions and order of evaluations Control Flow- if, if-elif-else, for, while, break, continue, pass

## **UNIT – IV**

Data Structures: Lists, Operations, Slicing, Methods, Tuples and Sets.

## **UNIT – IV**

Data Structures: Dictionaries, Sequences and comprehensions.

### **TEXT BOOKS**

1. Python Programming: A Modern Approach, VamsiKurama, Pearson
2. Learning Python, Mark Lutz, Orielly

### **Reference Books:**

1. Think Python, Allen Downey, Green Tea Press
2. Core Python Programming, W.Chun, Pearson.
3. Introduction to Python, Kenneth A. Lambert, Cengage

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**II - B.Com (Computer Applications) EM &TM :: III - Semester**  
**(For Admitted Batch 2019-2020)**  
**CAP167 - PYTHON PROGRAMMING**

### **Model Question Paper**

**Time: 2 ½ Hrs.**

**Max. Marks: 50**

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### **SECTION-A**

Answer any **FIVE** questions from the Following:

5 X 3 = 15M

1. Explain the basics for executing a python program using REPL(Shell) with an example.

2. Write about the applications of Python
3. Explain input and output function in python
4. Write the rules for choosing names of variables.
5. Explain about different Relational operators in python with appropriate examples.
6. List different conditional statements in python with appropriate examples.
7. Explain about built-in functions of tuple
8. Explain Python jump statements with examples.

**SECTION – B**

Answer **ALL** questions from the Following:

5 X 7 = 35M

- 9 a. i) Discuss about variables and assignments.  
ii. Write the history of Python.  
(OR)
- b. Write in brief about any 8 keywords in Python.
10. a. Explain about following operators
  - i. Arithmetic
  - ii. Logical
  - iii. Assignment
  - iv. Bitwise(OR)
- b. What are the data types in python with appropriate examples?
11. a. Explain various decision making statements in python.  
(OR)
- b. What are the different Loops available in python? Explain with examples.
12. a. Explain about slicing in python  
(OR)
- b) Explain about the importance of lists in Python.
- 13.a. What are built-in dictionary functions? Explain.  
(OR)
- b. Explain about comprehensions in python

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**II - B.Com (Computer Applications) EM &TM :: III - Semester**  
**(For Admitted Batch 2019-2020)**  
**PYTHON PROGRAMMING**

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**PYTHON PROGRAMMING LABORATORY**

**OBJECTIVES:**

- To write, test, and debug simple Python programs.
- To implement Python programs with conditionals and loops.
- Use functions for structuring Python programs.



Represent compound data using Python lists, tuples, dictionaries.  
Read and write data from/to files in Python.

**LIST OF PROGRAMS:**

1. Compute the GCD of two numbers.
2. Find the square root of a number (Newton's method)
3. Exponentiation (power of a number)
4. Find the maximum of a list of numbers
5. Linear search and Binary search
6. Selection sort, Insertion sort
7. Merge sort
8. First n prime numbers
9. Multiply matrices
10. Programs that take command line arguments (word count)
11. Find the most frequent words in a text read from a file

**(General and Computer)**  
**Admitted Batch 2018-19**  
**Syllabus and Model**  
**Question Papers**  
**Semester – V & VI**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**III B. Com (General/Computers)**  
**V - Semester Syllabus (For Admitted Batch 2018-19)**

**COM149::COST ACCOUNTING**

**Max. Marks: (60+40)**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To impart conceptual knowledge of Cost accounting
2. To train the students in finding the cost of products using different methods of Costing

**Unit-I: Introduction:** Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Distinguish between Financial Accounting, Cost Accounting

and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems except LIFO).

**Unit-III: Labour and Overheads:** Labour: Control of labour costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process Costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

**Unit -V: Costing Techniques:** Marginal Costing – Standard costing – Variance Analysis (including problems).

**Reference Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

Blue Print:					
Units	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4M	Essay 8M	Short 4M
1	Introduction	1	-	1	2
2	Material Cost- Pricing Methods	2	-	-	1
3	Labor Cost	1	1	-	-
	Overheads	1	-	-	1
4	Process Costing	1	-	-	1
	Job Costing	-	-	1	-
5	Marginal Costing	1	1	-	-
	Standard Costing	1	-	-	1

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(Re-Accredited by NAAC with “A+” Grade)  
III B. Com (General/Computers), V - Semester  
Model Question Paper  
(For Admitted Batch 2018-19)**

**COM149::COST ACCOUNTING**

**Time: 3 Hours**

**Max Marks: 60**

**SECTION - A**

Answer any **FIVE** Questions. All questions carry equal Marks.

**5 X 4 = 20 M**

1. Objectives of Cost accounting.  
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2. Cost center and Cost unit  
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3. ABC analysis  
ABC □□□□□□□□
4. Difference between allocation and apportionment  
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5. Calculate the earnings of the workers A and B under Taylor differential piece rate system.  
Normal rate per hour Rs.10  
Standard output per hour 10 units  
Differentials to be applied:  
80% of the piece rate for below standard  
120% of the piece rate for above standard  
In a day of 8 hours 'A' produced 60 units and 'B' produced 100 units  
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6. From the following information calculate:
1. P/V Ratio
  2. Break Even Point.

	Rs.
Total Fixed Costs	4,500
Total Variable Costs	7,500
Sales	15,000

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7. Limitations of Standard Costing  
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8. Normal loss & Abnormal loss  
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**SECTION - B**

Answer **ALL** the Questions. All questions carry equal Marks

5 X 8 = 40 M

9. (a) What is Cost Accounting? Explain the advantages of Cost Accounting.  
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(OR)

- (b) From the following particulars prepare Cost sheet as on 31<sup>st</sup> December 2016

Rs.

Rs.



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10. (a) The Received side of the Stores Ledger Account shows the following particulars.

January 1 Opening Balance 500units @ Rs.4/-  
 January 5 Received from Vendor 200units@Rs. 4.25  
 January 12 Received from vendor 150units@ Rs 4.10  
 January 20 Received from vendor 300 units @ Rs. 4.50  
 January 25 Received from Vendor 400units@ 4

Issue of materials were as follows:

Jan.4 – 200 units , Jan 10 – 400 units, Jan 15 –100 units, Jan 19 – 100 Units, Jan 26 – 200 units  
 Jan 30 - 250units. Issues are to be priced on the principle of 'First in First out'.

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(OR)

(b) From the following particulars prepare Store Ledger by Weighted average price method..

January 1<sup>st</sup> 2016 Balance 100 units at Rs.10 per unit

**Purchases**

Date	Units	Rate
January 15	40 units	Rs.11 per unit
February 25	60 units	Rs.12 per unit
March 25	50 units	Rs. 10 per unit

**Issues**

Date	Units
January 20 <sup>th</sup>	80 units
February 20 <sup>th</sup>	30 units
March 10 <sup>th</sup>	40 units

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(OR)

(b). A worker produced 100 articles during 44 hours in a week.  
 Hourly wage rate is Rs.19. The estimated time to produce 1 Article in 30 minutes. Under incentive scheme this time is allowed is increased by 20%.

Calculate Gross wage under:

- (a) Time rate (c) Piece rate
- (b) Halsey plan (d) Rowan plan

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12. (a). A B C Chemical Company Ltd produced three chemicals during the month of July by three consecutive processes in each process 2% of the total weight put in is lost and 10% is scrap which from **processes I** and **II** realizes Rs. 10/- a ton and from process **III** Rs. 20 a ton. The products of three processes are dealt with as follows:

	Process – I		Process – II		Process – III	
Passed on to the next process	75%	50%	--			
Send to warehouse for sale	25%	50%	100%			

<u>Expenses incurred:</u>	Rs.	Tons	Rs.	Tons	Rs.	Tons
Raw Materials	1,20,000	1000	28,000	140	1,07,840	1348
Manufacturing wages	20,500	--	18,520	--	15,000	--
General Expenses	10,300	--	7,240	--	3,100	--

Prepare process cost accounts.

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	Process – I		Process – II		Process – III	
Passed on to the next process	75%	50%	--			
Send to warehouse for sale	25%	50%	100%			

<u>Expenses incurred:</u>	Rs.	Tons	Rs.	Tons	Rs.	Tons
Raw Materials	1,20,000	1000	28,000	140	1,07,840	1348
Manufacturing wages	20,500	--	18,520	--	15,000	--
General Expenses	10,300	--	7,240	--	3,100	--



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(OR)

(b). What is Job Costing? Explain the features and advantages of Job Costing?

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13. (a). The sales and profit during the years were as follows.

<u>Year</u>	<u>Sales</u>	<u>Profit</u>
2015	2,40,000	30,000
2016	2,70,000	42,000

Calculate:-

- (a) P/v ratio
- (b) Break Even Sales
- (c) Profit when sales are Rs.1,50,000
- (d) Sales required to earn a profit of Rs.57,000

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2015	2,40,000	30,000
2016	2,70,000	42,000

Calculate:-

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(OR)

(b). From the following information calculate:

- a) Material price variance
- b) Material usage variance
- c) Material cost variance
- d) Material mix variance.

	<u>Standard</u>		<u>Actual</u>	
	<u>Quantity</u>	<u>Price</u>	<u>Quantity</u>	<u>Price</u>
Material "A"	20	4	30	3
Material "B"	30	8	40	9

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(b). □ □□□□□□□□□□□ □□□□□ □□□□□□□□□□□□.

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□□□□□□□□□ "A"	20	4	30	3
□□□□□□□□□ "B"	30	8	40	9

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**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**III B. Com (General/Computers), V - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**COM151::INDIRECT TAXES**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Objective: to make students get knowledge on various aspects of Indirect Taxes with special reference to recently enacted GST.**

**UNIT – 1**

History of Indirect Taxes in India – Multiple laws, taxes, compliances, and effect – effect on inflation and pricing. History of GST in India – 2004-2018; implementation challenges, restructuring of the departments of taxation. **(10 Hours)**

**UNIT -II**

IGST, SGST and CGST- Act, rules, notifications, department hierarchy. Goods and services, threshold limit (Sec.22,23); registration, amendment and Cancellation(Sec.17)**with Lab work** - Supply of goods, types- mixed, composite, exempted, and taxable. Taxable person – composition, non-composition (Sec. 8,9,10)- rules for composition option – option, withdrawal procedure. **(15 hours)**

**UNIT – III**

Output Tax – Schedules, Rates, exemptions, zero-rated – Input Tax Credit – Blocked Credits Reversal of input tax credit – Place of Supply (Sec.11of IGST Act) – Time of supply – value of supply – Act – Rules.**(10 hours)**

**UNIT – IV**

Invoice – Debit Notes – Credit Notes – Bill of Supply – Receipts. Accounts and records with rules-Exports refund – procedure – Way Bill – Rules (Sec. 138) penalties and assessment procedures and audit. Returns – GSTR 3/3-b,4,1,,12, 2, 2A, Annual returns - *with lab Work on online filing procedure- Computation of Tax and Compliance Procedures involving problems.* **(15 Hours)**

**UNIT – V**

Customs Duty – Introduction – Basic Concepts – Scope and Coverage of Customs Duty – Nature of Customs Duty – Classification of Customs – types of Customs Duties – exemptions from Customs Duty – Valuation of Customs Duty(including Problems )- Customs Procedures – Import Procedure – Export Procedure – Baggage – Courier and Post – Warehousing in Customs – Duty Drawback.**(10 Hours)**

**Outcome: After learning the subject the students are able to work with ITC and GST Provisions Practically**

**Reference Books:**

- 1.V.S.Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., New Delhi.
- 2.Customs Law Manual and Customs Tariff of India – R.K.Jain.
- 3.Background material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.
- 4.V.K.Sareen and Ajay Sharma, Indirect Tax Laws, Kalyani Publications, New Delhi.

**Blue Print**

Unit	Name of the Topic	PROBLEM		THEORY	
		Essay(8M)	Short (4M)	Essay(8M)	Short (4M)
1	History of Indirect Taxes	-	-	1	2
2	Comprehensive GST Act	1	-	2	1
3	Output Tax and Input Tax	-	1	1	1
4	Assessment of GST	-	-	1	1
5	Customs Duty	1	1	1	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
 RAJAMAHENDRAVARAM  
 (Re-Accredited by NAAC with “A+” Grade)  
 III B.Com (General) V Semester  
 (For Admitted Batch 2018-19)  
 Model Question Paper  
 COM151::INDIRECT TAXES**

Time: 3Hours

Max. Marks: 60M

**SECTION –A**

Answer **ANY FIVE** of the following Questions

**5x4 =20M**

1. GSTN  
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2. Composite Supply  
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3. Debit Notes – Credit Notes  
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4. UTGST  
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5. Mr. Anand sold goods to Mr. Ramesh worth Rs 1,00,000. The invoice was issued on 15th January. The payment was received on 31st January. The goods were supplied on 20th January. What will happen if, in the same example an advance of Rs 50,000 is received by Mr. X on 1st January. Find the time supply of Mr. Anand.  
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6. Mr. Tom a citizen of USA came to India on a tourist visa. He carries with him the following baggage:
  - a. Travel Souvenir Rs.85,000
  - b. Other articles carried on in Person Rs. 1,50,000
  - c. 120 sticks of cigarettes of Rs. 100 each Rs. 12,000
  - d. Fire alarm with 100 cartridges ( Value includes the cartridges @500/- each Rs.1 Lakh

Determine the customs duty payable if the effective customs rate is 25.75% including education cess.  
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7. Input Service Distributor  
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8. Bill of Entry  
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**SECTION –B**

**Answer the following Questions**

**5 x 8 =40M**

9. a. Briefly explain the Genesis of Goods and Services Tax in India  
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**Or**

b. Briefly explain the Indirect Tax Reforms in India  
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10. a. Explain the registration of Supplier under CGST  
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**Or**

b. Determine the value of supply and the GST liability to be collected and paid by the owner with the following particulars.

Rent of a commercial building Rs, 18,00,000

Maintenance charges collected by the local society from the owner and repaid by the tenant Rs.2,50,000

Owner intends to charge GST on refundable advance, as GST is applicable on advance Rs. 6,00,000

Municipal taxes paid by the owner Rs. 3,00,000.

The GST rates applicable on renting of business premises is 9% CGST and 9% SGST

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11. a Explain the provisions relating to Time and Value of Supply of Goods and Services under CGST

□□□□□□ □□□□□ □□□□ □□□□□ □□□□□□ □□□□□□ □□□□□ □□□□ □□□□ □□□□ □□□□ □□□□ □□□□ □□□□ □□□□□□□□□□□ □□□□□□□□□□□.

**Or**

b. Mr. Prakash imported certain goods weighing 1000 kgs with CIF (cost, insurance and freight) value of US\$ 40,000. The exchange rate was 1US\$= Rs.45 on the date of presentation of bill of entry. The basic customs duty is chargeable @10% and the education cess as applicable There is no excise duty payable on these goods, if manufactured in India. As per notification issued by the Government of India anti dumping duty has been imposed on these goods This will be equal to the difference between amount calculated @ US\$ 60 per kg and landed value of the goods. You are required to compute the customs duty and anti-dumping duty payable by Mr. Prakash.

1,000 kgs )Cost, Insurance, Frieght ) US\$ 40,000  
 .  
 1US\$ = 45  
 .-/ @10%  
 .  
 o  
 .  
 ) @ 1 US\$ = Rs.45/- -@1 US\$ 60/- per kg) .  
 .

12. a. Explain about the assessment procedure and audit of taxable persons under CGST

( )  
 .

Or

b. Explain about various returns to be filed by regular business under GST Act, 2017

2017  
 .

13. a. What are the various types of customs duties under the Act

Or

b. Explain in detail the Export Procedure under the Customs Act

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**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**III B. Com (General/Computers), V - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**COM153::COMMERCIAL GEOGRAPHY**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Objectives:**

- Students will acquire an understanding of and appreciation for the relationship between geography and culture. Students will acquire an understanding of and appreciation for the role that geography can play in community engagement.

Students will develop the ethical aptitudes and dispositions necessary to acquire and hold leadership positions in industry, government, and professional organizations.

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District- wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**Reference Books:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. Vinod N. Patel, Commercial Geography, Oxford Book Company

<b>Blue Print:</b>			
<b>UNIT</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>THE EARTH</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>INDIA – AGRICULTURE</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>INDIA – FORESTRY</b>	<b>2</b>	<b>1</b>
<b>IV</b>	<b>INDIA – MINERALS AND MINING</b>	<b>2</b>	<b>1</b>

V	INDIA – WATER RESOURCES - RIVERS	2	2
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**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A+” Grade)**

II B.Com (General) III Semester

**(For Admitted Batch 2018-19)**

Model Question Paper

**COM153::COMMERCIAL GEOGRAPHY**

Time: 3Hours

Max. Marks: 60

**SECTION – A**

Answer any FIVE of the following questions

5x4=20 Marks

- □□□□□□□□ □□□□ □□□□□□ □□□□□□□□□ □□□□□□□.
1. Write about the Latitudes. □□□□□□□□□ □□□□□ □□□□□□□□.
  2. What is Global Warming? □□□□□□ □□□□□□□□□□
  3. What is soil erosion? □□□□□ □□□□□□□□?
  4. What is Green Revolution? □□□□ □□□□□□ □□□□□□□□?
  5. State the benefits are forests. □□□□□□□□ □□□□□□□ □□□□□□□□.
  6. What are Mineral Resources? □□□□ □□□□□ □□□?
  7. Describe the water resource available in Nature. □□□□□□□□ □□□□□ □□□□□□□□ □□□□□□□□□□.
  8. Explain the water shed management. □□□□ □□□□ □□□□□□□□□□ □□ □□□□□□□□□□.

**SECTION – B**

Answer the following questions.

5x8 = 40 M

- □□□□□□□□ □□□□□□□□ □□□□□□□□.
9. a) Explain about the internal structure of the Earth. □□□□ □□□□□□□□□□□□ □□□□□ □□□□□□□□□□.
  - (OR)
  - b) What ate the measures to be taken to protect the Earth? □□□□ □□□□□□ □□□□□□□□□□ □□□□□□□□.
  10. a) Explain the Importance of Agriculture in India. □□□□ □□□□□ □□□□□□ □□□□ □□□□□□□□□□ □□□□□□□□□□.
  - (OR)
  - b) Explain the classification of soils in India. □□□□ □□□□□ □□□□ □□□□□□□□ □□□□□□□□□□.
  11. a) Explain the compensatory Aforestation Fund (CAF) Bill 2015. □□□□□□ □□□□ □□□□□□ □□□□□□, 2015□□ □□□□□□□□□□.
  - (OR)
  - b) State the need for protection of Forestry. □□□□□ □□□□□□ □□□□□□□□ □□□□□□□□.
  12. a) Explain the Renewable and Non-renewable Resources of Energy. □□□□□□□□□□ □□□□ □□□□□□□□□□ □□□□ □□□□□ □□□□□□ □□□□□□□□□□.
  - (OR)
  - b) Explain the Advantages and disadvantages of Mining. □□□□ □□□□□□□□ □□□ □□□□□□□□ □□□□ □□□□□□ □□□□□□□□□□.
  13. a) Explain the methods of water conservation. □□□□ □□□□□□□□ □□□□□□□□ □□□□□□□□□□.
  - (OR)
  - b) Write about the interlinking of Rivers. □□□□ □□□□□□□□ □□□□□ □□□□□□□□.



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A+” Grade)  
III B. Com (Computers), V - Semester Syllabus  
(For Admitted Batch 2018-19)**

**COM152::TAXATION**

**Max. Marks: (60+40)                      Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Course Objective: to make the students learn about the fundamental principles of various Taxation aspects.**

**UNIT – 1 Introduction:** Objectives – Principles of Taxation – Brief History of Taxation system in India – Basic concepts – Capital and Revenue, Basis of charge – Exempted Incomes u/s 10-Residential Status – Income Tax Authorities.

**UNIT –II Computation of Total Income:** Income from salary, Income from House Property , Income from Business or Profession, Deemed Profits chargeable to tax, Income from Capital Gains, Income from Other Sources.

**UNIT – III Deductions from Gross Total Income:** Deductions specified under Sec.80 C to 80 U. Computation of Total Income of an individual – Tax Deducted at Source (TDS)– Preparation of Tax Returns (**Simple problems**).

**UNIT – IV Goods and Services Tax:** Genesis of GST- Framework of GST – Benefits of GST – Composite and Mixed Supplies – Output Tax – Composition – Input Tax – Indirect Tax Authorities.

**UNIT – V Customs Duty** –Introduction –*Basic* Concepts – Scope and Coverage of Customs Duty –Nature of Customs Duty–Classification of Customs–Types of Customs Duties– Baggage Rules and Duty Drawback Scheme. (**Simple Problems**)

**Course Outcome: After learning the subject, the students will be able to prepare the tax returns.**

**Reference Books:**

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publications.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Vishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publications.

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>	<b>Essay 8M</b>	<b>Short 4M</b>
<b>I</b>	<b>Introduction</b>	-	-	<b>1</b>	<b>2</b>
<b>II</b>	<b>Computation of Total Income</b>	-	-	<b>1</b>	<b>2</b>
<b>III</b>	<b>Deductions from Gross Total Income</b>	<b>1</b>	-	<b>2</b>	<b>1</b>
<b>IV</b>	<b>Goods and Services Tax</b>	-	-	<b>2</b>	<b>1</b>
<b>V</b>	<b>Customs Duty</b>	<b>1</b>	-	<b>2</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A+” Grade)  
III B.Com (Computers) V Semester  
(For Admitted Batch 2018-19)  
Model Question Paper**

**COM152::TAXATION**

**Time: 3Hours**

**Max. Marks: 60**

**SECTION-A**

**I. Answer any FIVE of the following questions**

**5x4=20**

**Marks**

1. Capital vs. Revenue items  
□□□□ vs □□□□ □□□□□□
2. Exempted Incomes  
□□□□ □□□□ □□□□□□
3. Gross Annual Value (GAV)  
□□□□ □□□□□□ □□□□
4. Short-term Capital Gain  
□□□□□□ □□□□ □□□□ □□□□
5. Tax Deducted at Source (TDS)  
□□□□□□□□□□ □□□□ □□□□□□□□
6. Central Goods and Services Tax (CGST)  
□□□□□□ □□□□ □□□□ □□□□ □□□□□
7. Input Tax  
□□□□□□□□ □□□□□
8. Duty Draw Back.  
□□□□ □□□□□

**SECTION – B**

**II. Answer the following questions.**

**5x8 = 40 Marks**

9. (a) What are the Principles of Taxation? Explain.  
□□□□□ □□□□□□□ □□ □□ □□□□□□□□□ □□□□□, □□□□□□□□□□?  
(OR)
- (b) Make a note on Residential Status.  
□□□□□ □□□□□□□□□□□□ □□□□□□ □□□□□□□□□□□?
10. (a) Explain about various kinds of ‘Allowances’.  
□□□□□ □□□□ □□□□□□□□ □□□□□□ □□□□□□□□□□□ ?  
(OR)

(b) What do you know about 'Income from other sources'.

किस प्रकार के आयों को 'Income from other sources' कहा जाता है?

11. (a) Explain about various deductions u/s 80.

80 के अंतर्गत विभिन्न छूटों का विवरण दीजिए।

(OR)

(b) Mr. Rama, a resident assessee, runs a business in Bangalore for the previous year 2017-2018, he disclosed his taxable income as below:

1. Business Income	Rs.1,55,000
2. Long-term Capital Gain	Rs. 25,000
3. Short-term Capital Gain	Rs. 15,000

He has hired furnished house for his own use and pays Rs.4,000 P.M. His wife has Let-out her property for residential purpose in Mysore of Rs.4,000. He has paid Donation to National Defence Fund Rs.10,000. He has deposited Rs.50,000 under a Scheme framed by LIC for maintenance of his dependent brother with a disability. The Disability is certified by the medical authority. Compute his total income for the Assessment Year 2018-2019.

श्री राम ने अपने निजी उपयोग के लिए फर्निशर हौस किराये पर लिया है और वह प्रति माह 4,000 रुपये का भुगतान करता है। उसकी पत्नी ने मयसूर में अपनी संपत्ति निवासीय उद्देश्य के लिए 4,000 रुपये में किराये पर दे रखी है। श्री राम ने राष्ट्रीय रक्षा फंड में 10,000 रुपये का दान दिया है। उन्होंने LIC द्वारा चलाए गए एक योजना के तहत 50,000 रुपये जमा किए हैं जो उनके निर्भर बंधु की अशक्तता के कारण है। अशक्तता को चिकित्सा प्राधिकार द्वारा प्रमाणित किया गया है।

(A) Business Income Rs. 1,55,000.

(B) Long-term Capital Gain Rs. 25,000.

(C) Short-term Capital Gain Rs. 15,000.

उपरोक्त जानकारी के आधार पर श्री राम का 2018-19 के लिए कुल आय का हिसाब लगाइए।  
4000 रुपये प्रति माह का भुगतान करके 4000 रुपये प्रति माह किराया प्राप्त किया है।  
10,000 रुपये का दान दिया है।  
50,000 रुपये का निवेश किया है।  
19-2018 के लिए कुल आय का हिसाब लगाइए।

12. (a) What are the merits and limitations of GST system in India?

भारत में GST प्रणाली के फायदों और सीमाओं का विवरण दीजिए।

(OR)

(b) Explain about Composite and Mixed Supplies.

कंपोजिट और मिक्ड सप्लाइयों का अर्थ समझाइए।

13. (a) Explain about the types of Customs Duties.

○○○○○○○○ ○○○○○○○ ○○○○○○○ ○○○○○○○ ○○○○○○○○○○○○○.

(OR)

(b) Assessable value of certain goods imported from USA is Rs.10,00,000. The packet contains 10,000 pieces with maximum retail price Rs.200 each. The goods are assessable under section 4A of the Central Excise Act, 1944, after allowing an abatement of 40%. The excise duty rate is 8% ad valorem. Calculate the amount of Additional Duty of Customs under section 3 (1) of the Customs Tariff Act, 1975, assuming a basic customs duty @ 10% ad valorem.

USA ○○○○○○ ○○○○○○○○ ○○○○○○○○○○○ ○○○○ ○○○○○○○○○ ○○○○○○ ○○ .  
10,00,000.○○○○○○○○○○ ○○○○○○○○○○ 10,000 ○○○○○○○○ ○○○○○○○○○○○○○ ○○ .200○○○○○ .  
○○○○○○○○○○ ○○○○○○○○○○ ○○○○○○○○○ ○○○○○○○○ ○○○○○○1944 ○○○○○○○○ 4A ○○○○○○○○○○  
○○○○○○○○○○. 40% ○○○○○○○○ ○○○○○○ ○○○○○○○○○○○○ ○○○○○○○○ ○○○○ ○○○○○○ .  
. %8 ○○○○○○○○○○○○○○ ○○○○○○○○○○ ○○○○○○ ,1975 ○○○○○○○○ 3 (1) ○○○○○○○○○○ ○○○○○○  
○○○○○○○○○ ○○○○○○○○○○○○ ○○○○○○○○○○○○○○ ○○○○ ○○○○○○○○ ○○○○ ○○○○○○ ○○○○○○ ○○○○○○ .  
%10○○○ ○○○○○○○○○○ .

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)  
III B.Com-General (EM & TM) V - Semester Syllabus  
(For Admitted Batch 2018-19)  
Cluster – I: (a) Banking and Financial Services  
COM166:: CENTRAL BANKING**

Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4

**Objectives:**

- The student knows and understands the basic tasks of central banks in market economies.

- Student is able to identify the macro economic factors affecting the intensity of inflation processes.
- Student understands the nature and mechanisms of the inflation tax and is aware that inflation requires public attention and control.

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

**Unit-II: Central banking in India:** Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by BRI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

**Unit-V: Supervision and Regulation:** Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

**Reference Books:**

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
4. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

<b>Blue Print:</b>			
<b>UNIT</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Central banking in India</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Monetary and Credit Policies</b>	<b>2</b>	<b>1</b>
<b>IV</b>	<b>Inflation and price control by BRI</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Supervision and Regulation</b>	<b>2</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**

III B.Com (General) V Semester

**(For Admitted Batch 2018-19)**

**Cluster – I: (a) Banking and Financial Services**

Model Question Paper

**COM166::CENTRAL BANKING**

Time: 3Hrs

Max. Marks: 60

**SECTION – A**

Answer any **FIVE** of the following questions

5x4=20 Marks

1. Central Bank Functions. □□□□□ □□□□□□ □□□□□□
2. Management of RBI □□□□□□ □□□□□□ □□□□□□
3. RBI Act 1935 □□□□□□ □□□□□□ □□□□□ 1935
4. Recent Developments in RBI □□□□□□ □□□□□□ □□□□ □□□□ □□□□□□□□□□  
□□
5. Repo Rates □□□□ □□□□□□
6. Exchange rate stability □□□□□□ □□□□ □□□□□□□□□□
7. Basle Norms □□□□□□ □□□□□□□□
8. Prudential Norms □□□□□□□□□□□□□□ □□□□□□□□

**SECTION – B**

Answer the following questions.

5x8 = 40 M

9. (a) Explain Functions of Central Bank □□□□□□ □□□□□□ □□□□□ □□□□□□□□□□□.

(Or)

(b) What is the role of Central Bank in developed and developing countries?

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10. (a) Narrate briefly the Interface between Reserve Bank of India and other Commercial Banks.

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(Or)

(b) Explain the salient/principal features of R.B.I Act, 1930

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11. (a) Write about Credit control measures. □□□□□ □□□□□□□□ □□□□□□□□□□ □□□□□□□□.

(Or)

(b) Explain the Monetary policy statements of RBI

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12. (a) State the price controlling measures taken by R.B.I.

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(Or)

(b) What are the intervention mechanisms of R.B.I? Explain.

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13. (a) Explain the R.B.I Regulation and Supervision of Banks.

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(Or)

(b) Explain the effect of liberalization and Globalization in banking sector.

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**III B.A. (E.S.Commerce) V - Semester Syllabus**

**(For Admitted Batch 2018-19)**

**Cluster – I: (b) Banking and Financial Services**

**COM167::RURAL AND FARM CREDIT**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Objectives:**

- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities.
- To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas.

**Unit-I: Rural Credit:** Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

**Unit-II: Rural Credit Agencies:** Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

**Unit-III: Farm Credit:** Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

**Unit-V: Farm Credit Analysis:** Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital)-Crop index reflecting use and farm credit - Rural Credit Survey Reports.

**Reference Books:**

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
3. Rural Credit in India, C.S.Rayudu, Mittal Publications.
4. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

<b>Blue Print:</b>			
<b>UNIT</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>Rural Credit</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Rural Credit Agencies</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Farm Credit</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Sources of Farm Credit</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Farm Credit Analysis</b>	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**

**III B.Com (General) V Semester**

**(For Admitted Batch 2018-19)**  
**Cluster – I: (b) Banking and Financial Services**  
Model Question Paper  
**COM167::RURAL AND FARM CREDIT**

Time: 3Hrs

Max. Marks: 60

**SECTION- A**

**Answer Any FIVE from the following**

**5 X 4 =20 Marks**

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1. Financial inclusion  
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2. Self Help Groups  
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3. Rural Industries  
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4. Kosam Credit Card  
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5. Cost of Credit  
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6. NABARD  
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7. Analysis of 3' C.  
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8. General Credit Card (GCC)  
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**SECTION- B**

**Answer from the following**

**5 X 8 = 40 Marks**

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9. A) Write about the objectives and significance of rural credit  
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**(OR)**

- B) Explain the Classification of Rural credit

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10. A) Elucidate the institutional and Non - Institutional Agencies for financing agriculture and rural development.

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**(OR)**

- B) Write about the Institutions for financing rural industries

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11. A) Write about the Scope and importance of farm credit, principles of farm credit.



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B) Write about the Types of cost of credit, problems and remedial measures  
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12. A) Explain the role of commercial and regional rural banks

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(OR)

B) PACS-APCOB-NABARD

PACS - APCOB - NABARD

13. A) Write on Analysis of 3' C

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(OR)

B) Write on Analysis of 3' R.

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**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with "A<sup>++</sup>" Grade)**

**III B. Com - General (EM&TM), V - Semester Syllabus**

**(For Admitted Batch 2018-19)**

**Cluster – II: (a) Corporate Accounting**

**COM160::ACCOUNTING & AUDITING STANDARDS**

**Syllabus**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Course Objective:** To make the students get knowledge of Accounting and Auditing Standards, International Financial Reporting Standards and working knowledge on some selected Accounting Standards.

**Unit-I: Introduction:** Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

**Unit-II: Accounting Standards (AS-1 to AS-16):** AS-1: Disclosure of Accounting policies – AS- 2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies and Events occurring the after the Balance Sheet date – AS-5: Net profit or Loss, prior period items and changes in Accounting Policies – AS-6: Depreciation Accounting AS-7: Construction Contracts – AS-8: Accounting for Research and Development - AS-9: Revenue Recognition – AS 10: Accounting for Fixed Assets - AS-11: Effects of changes in Foreign Exchange Rates- AS-12: Accounting for Government grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs (**Simple problems on AS-2 and AS-6**).

**Unit-III: Accounting Standards (AS-17 to AS-32):** – AS-17: Segment Reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earnings Per Share - AS-21: Consolidated Financial Statements – AS-22: Accounting for Taxes – AS-23: Accounting for Investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial Reporting of interests in Joint Ventures – AS-28: Impairment of Assets – AS-29: Provisions, Contingent Liabilities and Assets; AS-30: Financial Instruments: Recognition and Measurement; AS- 31: Financial Instruments: Presentation – AS-32:Financial Instruments: Disclosures (**Simple problems on AS-19 and AS-20**).

**Unit-IV: Auditing Standards:** Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) an overview.

**Unit-V: International Financial Reporting Standards (IFRS):** Origin - Procedure - International Accounting Standards Board - Adoption in India.

**Course Outcome:** After learning the subject, the students are able to understand the practical application of Accounting, Auditing and Reporting Standards.

**Reference Books:**

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

**Blue Print**

Unit	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4M	Essa y 8M	Shor t 4M
I	Introduction	--	-	2	2
II	Accounting Standards (AS-1-AS-16)	1(AS- 6)	1(AS-2)	1	1
III	Accounting Standards (AS-17-AS-32)	1(AS-19)	1(AS-20)	1	1
IV	Auditing Standards	--	--	2	1
V	International Financial Reporting Standards (IFRS)	--	--	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)  
III B. Com (General), V Semester  
(For Admitted Batch 2018-19)**

**Cluster – II: (a) Corporate Accounting**

**Model Question Paper**

**COM160::ACCOUNTING & AUDITING STANDARDS**

**Time: 3Hours.**

**Max. Marks: 60**

**SECTION-A**

I. Answer any **FIVE** of the following questions

5x4=20 Marks

1. Accounting Principles  
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2. Accounting Standards  
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3. 'A' Limited produces chemical 'X' which has following production cost per unit Raw Material=Rs.5; Direct Labour=Rs.2; Direct Expenses=Rs.3; Normal Capacity=5,000 units per annum; Actual Production=4,000 units; Fixed Production Overhead=Rs.20,000 per annum. The Company has 2,000 units of unsold stock lying with it at the end of year. You are required to value the closing stock.  
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4. On 01.01.2017 'C' Corporation has 1800 equity shares outstanding. On 31.05.2017, it issued 600 equity shares for cash (without Bonus claim). On 01.11.2017 it bought back 300 equity shares. Calculate weighted average number of shares as on 31.12.2017.  
01.01.2017 □□□□□□□□□□□□ C □□□□□ □□□□□ 1800 □ □□□□□□□□□□□□□ □□□□□□ □□□□□□ □□□□□□. 31.05.2017 □ 600 □□□□□□□ □□□□□□□ □□□□ □□□□□□ □□□□□□□□. 01.11.2017 □ 300 □□□□□□□ □□□□□□□ □□□□□□ □□□□□□□□ □□□□□□□□.31.12.2017 □□□□□□□□ □□□□ □□□□ □□□□□□□ □□□□□□□□.
5. AS-10: Accounting for Fixed Assets  
AS-10: □□□□□ □□□□□□ □□□□□ □□□□□□□□□□
6. AS-22: Accounting for Taxes  
AS-22: □□□□□□ □□□□□ □□□□□□□□□□
7. Auditing Evidence  
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8. USGAAP and Indian GAAP.  
USGAAP □□□□□ □□□□□ □□□□□ □□□□□

**SECTION – B**

II. Answer the following questions

5x8 = 40 Marks

9. (a) Discuss about the significance of Accounting Standards  
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- (OR)
- (b) Explain the role of Accounting Standards Board (ASB) in formulation of Accounting Standards in India.  
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10. (a) 'B' Company Limited charged depreciation on its Asset on Straight Line Method basis. For the year ended 31-03-2018 it changed to Written-Down Value basis. The impact of the change when computed from the date of the asset coming to use amounts to Rs.20 lakhs being additional charge. Decide how it must be disclosed in profit and loss account. Also, discuss when such changes in method of depreciation can be adopted by an enterprise as per AS-6.

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(OR)

(b) Explain the objectives and scope of valuation of Inventories.

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11. (a) On 31.03.2018, Gaint Ltd. sold equipment to Small Ltd. and simultaneously leased it back for 12 Years. Prominent information at this date is as follows:

Sale Price	: Rs.4,80,000
Carrying amount	: Rs.3,60,000
Estimated remaining economic life	: 15 years

From the financial year 2017-1018, how much should Gaint Ltd. report as deferred gain from the sale of equipment?

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(OR)

(b) Write a note on disclosure in Annual Financial Statements.

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12. (a) Explain the need for and objectives of Auditing Standards.

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(OR)

(b) Make a note on Auditing and Assurance Standards Board.

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13 (a) What are the merits and limitations of IFRS?

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(OR)

(b) Explain IFRS implementing challenges in India.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)  
III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2018-19)  
Cluster – II: (b) Corporate Accounting  
COM161::ACCOUNTING FOR GOVERNMENT ENTITIES**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

Learning outcomes:

1. To understand the provisions and process of accounting for government Organizations.
2. To understand the standards & procedures for control of government organisations spending and accountability.
3. To understand in specific department accounts viz., Railways, defence- CPWD

**Unit-I: General Principles** - Government Accounting System - Consolidated Fund of India

-Comparison with Commercial Accounting system.

**Unit-II: Role of Comptroller and Auditor General of India** - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

**Unit-III: Government Accounting Standards:** issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

**Unit-IV: Financial Reporting** in Public Sector Undertakings and Government Companies.

**Unit-V: Case Studies:** Railway Accounts - Defence Accounts - CPWD Accounts, etc.  
Additional input: government accounting rules 1990.

**Reference Books:**

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
4. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>General Principles</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Role of Comptroller and Auditor General of India</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Government Accounting Standards</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Financial Reporting</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Case Studies</b>	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**III B.Com - General (EM&TM)-Semester V**  
**(For admitted Batch 2018-19)**  
**Cluster – II: (b) Corporate Accounting**  
**Model Question Paper**

**COM161::ACCOUNTING FOR GOVERNMENT ENTITIES**

Time: 3Hours

Max. Marks: 60

**Section A**

Answer any FIVE from the following questions (5X4=20)

1. Consolidated fund of India  
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2. Write a brief note on commercial accounting system.  
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3. Public Accounts Committee  
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4. Write a note on Review of Accounts.  
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5. Write a brief note on GAS.  
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6. State the objectives of IGFRS.

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7. Give a pro forma of financial statement.  
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8. Explain of the amendments to corporate law.  
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**Section B**

Answer the questions (answer any one from each combination) (5X8=40)

9. Explain the features and scope of GASAB.  
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- [OR]
- How is government accounting system different from commercial accounting?  
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10. Explain to the role of PAC.  
PAC □□□□□□□□ □□□□□□□□□□.
- [OR]
- Explain general regulations of civil and commercial code affecting companies.  
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11. Explain the standard setting procedure for accounting standards.  
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- [OR]
- Write a note on compliance with IGAS and IGFRS.  
IGAS□□□□□□ □□□□□ □□□□□ □□□□□□□□□□ □□□□□□□□□□.

12. Explain about financial reporting in public sector undertakings and government companies.  
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- [OR]
- What are the objectives and scope of Indian Government Financial Reporting Standards?  
IGFRS□□□□□□ □□□□□ □□□□□ □□□□□□□□□□□□ □□□□?

13. How do you examine the audits and accounts of the ministries and public?  
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- [OR]



Explain the Government Accounting Standards.

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III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2018-19)  
Cluster – III: (a) Insurance  
COM172::LIFE INSURANCE**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Unit-I: Principles of Life Insurance:** Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

**Unit-II: Principal of Utmost Good Faith:** Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.

**Unit-III: Features of Life insurance contract:** Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

**Unit-IV: Plans of Life Insurance:** Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children’s Plans - Educational Annuity Plans - Variable Insurance Plans – Riders - For Handicapped, etc.

**Unit-V: Policy Claims:** Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

**Reference Books:**

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. Taxman, Insurance Law Manual.

Blue Print		
Name of the Topic	Theory	
	Essay 8 M	Short 4M
Principles of Life Insurance	2	2
Principal of Utmost Good Faith	2	2
Features of Life insurance contract	2	2
Plans of Life Insurance	2	1
Policy Claims	2	1

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**III B.Com - General (EM&TM)-Semester V**  
**(For admitted Batch 2018-19)**  
**Cluster – III: (a) Insurance**  
**Model Question Paper**  
**COM172::LIFE INSURANCE**

Time: 3 Hours

Max. Marks: 60

SECTION — A

Answer any FIVE of the following questions. **(5 × 4 = 20 Marks)**

1. Pensions and Annuities.  
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2. Insurable Interest.  
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3. Group Insurance.  
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4. Riders.  
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5. Death claims.  
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Or

- (b) Briefly explain the items included in consumer protection act relating to Insurance and its claims.

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III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2018-19)  
Cluster – III: (b) Insurance  
COM173:: NON-LIFE INSURANCE**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

- Unit-I: Introduction:** General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.
- Unit-II: Motor Insurance:** Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.
- Unit-III: Fire Insurance:** Features – Kinds of policies – Policy conditions – Payment of claims – Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.
- Unit-IV: Marine Insurance:** Contract of Marine Insurance – Classes of policies – Function of Marine insurance - Policy conditions – Marine Losses - Insurance intermediaries.

**Unit-V: Agriculture Insurance:** Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

**Reference Books:**

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Theory</b>	
	<b>Essay 8 M</b>	<b>Short 4M</b>
<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>Motor Insurance</b>	<b>2</b>	<b>2</b>
<b>Fire Insurance</b>	<b>2</b>	<b>2</b>
<b>Marine Insurance</b>	<b>2</b>	<b>1</b>
<b>Agriculture Insurance</b>	<b>2</b>	<b>1</b>

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**III B.Com - General (EM&TM)-Semester V**  
**(For admitted Batch 2018-19)**  
**Cluster – III: (b) Insurance**  
**Model Question Paper**  
**COM173::NON-LIFE INSURANCE**

Time : 3 Hours

Max. Marks : 60

SECTION - A

**Answer any FIVE of the following questions. (5 x 4 = 20 Marks)**

1. Meaning of non – life insurance. □□□□□□□□ □□□□ □□□□□.
2. Importance of motor insurance. □□□□□□ □□□□ □□□□□ □□□□□□□□□□□.
3. What is fire insurance? □□□□□ □□□□ □□□□ □□□□?
4. Types of marine insurance. □□□□□□ □□□□ □□□□□.
5. Crop insurance. □□□ □□□□
6. Calculation of premium under fire insurance. □□□□□ □□□□ □□□□□□□□

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- 7. Fidelity insurance. □□□□□□□□ □□□□ ) □□□□□□ □□□□□□□□□□ □□□□(
- 8. Cattle Insurance. □□□□□□ □□□□

SECTION — B

Answer ALL the following questions. (5 x 8 = 40 Marks)

9. (a) Write the salient feature of Indian general insurance market.

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Or

(b). Explain the provisions included in general insurance corporation Act.

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10. (a) What is motor vehicle insurance? State the requirements for compulsory third party insurance.

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Or

(b) How do you calculate compensation an structure formula basis as per motor vehicles Act 1988?

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11(a) Discuss the scope of fire insurance. What are the various types of fire insurance policies?

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Or

(b) Distinguish between fire insurance and Marine Insurance.

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12(a) What is meant by marine insurance? Describe the procedure for getting a policy of Marine insurance.

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Or

(b) How can compensation be claimed in marine insurance?

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13 (a) What do you mean by agricultural insurance? What are the various types of policies available for agricultural insurances.

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Or

(b) Trace out the problems of crop insurance. Also explain the considerations for crop insurance.

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**III - B.Com (Computer Applications) EM & TM ::V - Semester  
(For Admitted Batch 2018-19)**

**SYLLABUS**

**Paper : CAP153: COMPUTER ACCOUNTING WITH TALLY**

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Hours per week – 5, Credits: 4

**Unit-I:** Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.

**Unit-II:** Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

**Unit-III:** Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

**Unit-IV:** Vouchers –types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note. Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

**Unit-V:** Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally. Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase, Journal Registers, Statement of Accounts, Day Book, List of Accounts.

**Additional Inputs:** Tally with GST

**Reference Books:**

1. K. Kiran Kumar, Tally ERP9.
2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2008.
3. Narmata Agarwal, Financial Accounting on Computers Using Tally, Dreamtech Press, 2000.
4. Tally 9.0, Google eBook, Computer World.
5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2007.
6. Tally ERP 9 Made Simple Basic Financial Accounting, BPB Publisher.
7. Avichi Krishnan, Tally ERP 9 for Real Time Accounting, Book Ganga.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8 M</b>
<b>I</b>	<b>Introduction to “Tally”</b>	<b>1</b>	<b>2</b>
<b>II</b>	<b>Creation of a Company</b>	<b>1</b>	<b>2</b>
<b>III</b>	<b>Ledger Creation</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Types of Vouchers</b>	<b>2</b>	<b>2</b>
<b>V</b>	<b>Final Report from Tally</b>	<b>2</b>	<b>2</b>

**TALLY LAB Work:**

1. Create, Modify, Delete Company and Group Company
2. Create, Modify, Delete Accounting Groups and sub Groups
3. Create, Modify, Delete Single Ledger and Multiple Ledgers and their Group Allocation
4. Create, Modify, Delete voucher types
5. Take a simple problem for usage of different accounting vouchers
6. Prepare a final account for ABC Company using below given sample data.
  1. Create a Company as “ABC Company ” in Tally with inventory management.
  2. Pass the following Entries :-
    - (i). XYZ started “ABC Company” by bringing Capital Rs.3,00,000/- Cash.
    - (ii) He deposited Rs.1,00,000/- cash at ICICI bank.
    - (iii) He paid electricity bill for Rs.1,200/- by cash.
    - (iv) He withdrawn Rs.10,000/- cash for his personal use.
    - (v) He purchased the following item from Computer Lab. Ltd. on credit with 4% Vat rate.
      - (a) Computer - 10 Nos. - @20000/- each
    - (vi) He sold the following item to PranavSimha Traders in cash with 4% Vat rate.
      - (a) Computer - 5 Nos. - @27500/- each
    - (vii) He received Rs.6,000/- as commission from Raj by cash.



(viii) He paid House Rent for Rs.5,000/- by cash.

(ix) He withdrawn Rs.25,000/- cash from ICICI Bank.

(x) He purchased furniture for Rs. 25,000/- by cash for office use.

3. Show the Trial Balance and Balance Sheet of “Sekhar Industries Ltd.”

4. Show the Vat Computation report of the above company.

5. Show the Cash Book & Bank Book of the company.

6. Show the Day Book.

7. Backup and restore the company data.

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**

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**III B.Com (Computer Applications) EM & TM :: Semester – V**  
(For Admitted Batch 2018-19)

**Model Question Paper**  
**COMPUTER ACCOUNTING WITH TALLY**

**Time: 3Hrs**

**Max.Marks: 60**

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**SECTION – A**

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

1. What is meant by Computerized Accounting? Write various versions of Tally.
2. Creation of New Groups
3. How to displaying & altering Ledgers?
4. Explain how to Alter and deleting of vouchers.
5. Explain about the Printing of Reports.
6. Write the advantages of Computerized Accounting.
7. Write about Debit & Credit Note.
8. Explain any 5 short cut key used (other than voucher keys) in Tally.

**SECTION – B**

Answer **ALL** Questions from the Following:

**5 X 8 = 40M**

9. a) Give differences between Manual Accounting and Computerized Accounting.  
(OR)  
b) Explain the Features and Advantages of Tally.
10. a) Explain how to Create a Company in Tally with an Example.  
(OR)  
b) List out various pre-defined groups in Tally Explain Predefined Groups in Tally.
11. a) What are default Ledgers and explain how to create single ledger in Tally?  
(OR)  
b) Explain how to create Multiple Ledgers in Tally.
12. a) Write various types of Accounting Vouchers available in Tally.  
(OR)  
b) How to prepare subsidiary books with the help of computers?
13. a) How to display financial Statements in Tally?  
(OR)  
b) Write about Trial Balance.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**(For Admitted Batch 2018-19)**  
**III B.COM - Computer Applications (EM&TM), SEMESTER – V**  
**Syllabus**  
**CAP155:: DATABASE MANAGEMENT SYSTEM**

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Hours per week – 5, Credits: 4

**Course Objective:**

Design & develop database for large volumes & varieties of data with optimized data processing techniques.

**Course Outcomes**

On completing the subject, students will be able to:

1. Design and model of data in database.
2. Store, Retrieve data in database.

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System, DBMS Approach, Advantages of DBMS, Data Models, Components of Database System, Database Architecture.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD’S Rules, Relational Data Model, Concept of Relational Integrity.

**Unit-IV: Structured Query Language:** Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

**Unit -V: PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control, Cursors, Steps to Create a Cursor, Procedure, Functions.

**Additional Inputs:**

Packages, Exceptions Handling, Database Triggers, Types of Triggers.

**Reference Books:**

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.
6. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
7. Korth, Database Management systems.
8. Navathe, Database Management systems.
9. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 3M</b>	<b>Essay 7 M</b>
<b>I</b>	<b>Overview of Database Management System</b>	<b>1</b>	<b>2</b>
<b>II</b>	<b>File-Based System VS DBMS</b>	<b>1</b>	<b>2</b>
<b>III</b>	<b>Introduction to Entity–Relationship Model</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Introduction to Structured Query Language</b>	<b>2</b>	<b>2</b>
<b>V</b>	<b>Introduction to PL/SQL</b>	<b>2</b>	<b>2</b>

**ORACLE LAB**

1. Creation of college database and establish relationships between tables
2. Write a view to extract details from two or more tables
3. Write a stored procedure to process students results
4. Demonstration of a function
5. Demonstration of blocks, cursors & database triggers.
6. Demonstration of a Joins
7. Demonstration of a Aggregate functions
8. Creation of Reports based on different queries
9. Usage of file locking table locking, facilities in applications.

**PL/SQL**

1. Write a PL/SQL code block that will accept an account number from the user and debit an amount of Rs. 2000 from the account if the account has a minimum balance of 500 after the amount is debited. The Process is to fire on the Accounts table.
2. Write a PL/SQL code block to calculate the area of the circle for a value of radius varying from 3 to 7. Store the radius and the corresponding values of calculated area in a table Areas.  
Areas – radius, area.
3. Write a PL/SQL block of code for inverting a number 5639 or 9365.
4. Write a PL/SQL block of code to achieve the following: if the price of Product ‘p00001’ is less than 4000, then change the price to 4000. The Price change s to be recorded in the old\_price\_table along with Product\_no and the date on which the price was last changed. Tables involved: product\_master- product\_no, sell\_price.  
Old\_price\_table- product\_no,date\_change, Old\_price

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**III B.COM - Computer Applications (EM&TM), SEMESTER – V**  
**(For Admitted Batch 2018-19)**  
**Model Question Paper**

**CAP155:: DATABASE MANAGEMENT SYSTEM**

**Time: 3Hrs**

**Max. Marks: 60**

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**SECTION – A**

Answer any **FIVE** questions from the Following: 5 X 4 = 20M

1. What are the disadvantages of file processing system?
2. Various attributes classification.
3. Advantages of Relational Algebra?
4. List and explain SQL data types?
5. Explain the structure of PL/SQL?
6. Explain about Generalization and Specialization?
7. What is a view? How can it be created? Explain with example?
8. Define a procedure? Explain about its syntax with example?

**SECTION – B**

Answer **ALL** questions from the Following: 5 X 8 = 40M

9. a) Explain Architecture of DBMS with neat diagram.  
(OR)  
b) Explain about Data Models.
10. a) What is ER-Modeling? Write advantages and disadvantages of ER-Modeling.  
(OR)  
b) Explain basic building block of ER Modeling.
11. a) What is relational Model? Write about Key features of R-Models.  
(OR)  
b) Explain about EFCODD relational database rules.
12. a) What is SQL? Different types of commands in sql.  
(OR)  
b) Explain different types of join and set operators in SQL?
13. a) What are cursors? How to create them? Explain?  
(OR)  
b) How to create user defined function in pl/sql with syntax and example.

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**CBSE/Semester System**  
**(For Admitted Batch 2018-19)**  
**III B.COM - Computer Applications (EM&TM), SEMESTER – V**  
**Syllabus**  
**CAP156:: E-COMMERCE**

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Hours per week – 5, Credits: 4

**Course Objective:**

The **objectives** of the **course** are to introduce the concept of **electronic commerce**, and to understand how **electronic commerce** is affecting business enterprises, governments, consumers and people in general. Acquaint students with a fundamental understanding of the environment and strategies in the New Economy.

**Course Outcome:**

The aim of the course is to introduce students to: (1) the fundamental principles of e-Business and e- Commerce and the role of Management, (2) the underlying used technologies with emphasis on Internet Technologies, and (3) the application of tools and services to the development of small scale e-Commerce applications.

Upon successful completion of the course students will be able to:

- Recognize the impact of Information and Communication technologies, especially of the Internet in business operations
- Recognize the fundamental principles of e-Business and e- Commerce
- Distinguish the role of Management in the context of e - Business and e -Commerce
- Explain the added value, risks and barriers in the adoption of e -Business and e-Commerce
- Examine applications of e-Commerce in relation to the applied strategic
- Develop and publish web pages using HTML5, CSS3 and Javascript
- Use tools and services of the internet in the development of a virtual e - commerce site

**Unit-I: Introduction to E-Commerce:** Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter’s Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

**Unit-II: Business-to-Business Electronic Commerce:** Characteristics of B2B EC, Models of B2BEC, Procurement Management by using the Buyer’s Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

**Unit-III: Internet and Extranet** : Automotive Network Exchange, Largest Extranet, Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

**Unit-IV: Public Policy**: From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

**Unit-V: Infrastructure For EC** : Network of Networks, Internet Protocols, Web-Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

### Reference Books

1. David Whiteley, “E-Commerce”, Tata McGraw Hill, 2000.
2. E Business by ParagKulakarni and SunithaJahirabadkar from Oxford University Press.
3. E Business by Jonathan Reynolds from Oxford University Press.
4. Eframi Turban, Jae Lee, David King, K. Michael Chung, “Electronic Commerce”, Pearson Education, 2000.
5. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
6. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
7. Soka, From EDI to Electronic Commerce, McGraw Hill.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8M</b>
<b>I</b>	<b>Introduction to E-Commerce</b>	<b>1</b>	<b>2</b>
<b>II</b>	<b>Business-to-Business Electronic Commerce</b>	<b>1</b>	<b>2</b>
<b>III</b>	<b>Internet and Extranet</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Public Policy: From Legal Issues to Privacy</b>	<b>2</b>	<b>2</b>
<b>V</b>	<b>Infrastructure For e-commerce</b>	<b>2</b>	<b>2</b>

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**CBSE/Semester System**  
**(For Admitted Batch 2018-19)**  
**III B.COM - Computer Applications (EM&TM), SEMESTER – V**  
**Model Paper**  
**CAP156:: E-COMMERCE**

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Time: 3 hrs

Max Marks: 60

**SECTION – A**

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. Porter’s Value Chain Model.
2. Electronic Marketing in B2B.
3. Electronic Payment Systems.
4. Encryption techniques.
5. Multimedia delivery.
6. Business Strategies.
7. Internet Based EDI.
8. Extranet Services.

**SECTION – B**

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) What is e-Commerce? Explain advantages and disadvantages of e-commerce.  
( OR )  
b) Explain characteristics of B2B e-Commerce?
10. a) Explain about EDI and its nuts and bolts.  
(OR)  
b) Explain the role of software agents for B2B e-Commerce.
11. a) Explain architecture of internet, intranet and extranet?  
(OR)  
b) Electronic payment systems: issues and challenges.
12. a) What is online payment system? Explain in detail. Also, discuss the various risks associated with it.  
(OR)  
b) Explain internet protocols.
13. a) Explain Web based client/ server.  
(OR)  
b) Business models of extranet applications



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III B. Com (General, Computers & B.A-ESC)  
VI - Semester Syllabus (For Admitted Batch 2018-19)**

**COM150:: MANAGEMENT ACCOUNTING**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed.

**Outcomes:**

- To enable the students to analyse the financial statements by applying various tools and interpret the results of financial statement analysis
- To critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

**Unit–II: Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

**Unit–III: Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

**Unit–IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit–V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

**Reference Books:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Essay 8M	Short 4M
<b>Unit – I</b>	<b>Management Accounting</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Unit – II</b>	<b>Ratio Analysis</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>Unit – III</b>	<b>Funds Flow Statement</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Unit – IV</b>	<b>Cash Flow Statement</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Unit – V</b>	<b>Break Even Analysis and Decision Making</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>-</b>

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III B. Com (General/Computers), VI - Semester Syllabus  
(For Admitted Batch 2018-19)**

**Model Paper  
COM150 - Management Accounting**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**Answer any FIVE of the following:**

**5 X 4 =20M**

1. Define Management Accounting. Explain its Objectives?

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2. Break Even Chart

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3. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

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Year	Sales	Stocks	Profit before tax
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2013	1,881	709	321
2014	2,340	781	435
2015	2,655	816	458
2016	3,021	944	527
2017	3,768	1,154	672

4. Write about the Cash from Operations.

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5. What are the limitations of Ratio Analysis.

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6. From the following Balance Sheets, prepare a Schedule of Changes in Working Capital.

Liabilities	2016	2017	Assets	2016	2017
Capital	10,000	10,000	Cash	5,500	5,400
Profit & Loss A/c	5,200	15,400	Debtors	3,400	6,400
Long term loan	6,000	8,000	Stock	5,400	9,200
Short term loan	2,400	2,400	Long term		
Creditors	3,600	3,600	Investments	7,000	12,000
Outstanding wages	1,400	800	Plant	10,600	9,600
Income tax payable	3,800	3,400	Prepaid insurance	400	800
	<u>32,400</u>	<u>43,600</u>		<u>32,400</u>	<u>43,600</u>

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□□□□□□□□	2016	2017	□□□□□□□□	2016	2017
□□□□□□□□	10,000	10,000	□□□□□	5,500	5,400
□□□ □□□□□□□ □□□□	5,200	15,400	□□□□□□□□□□□□□□	3,400	6,400
□□□□□□□□□□□□□□	6,000	8,000	□□□□□□□□□□	5,400	9,200
□□□□	2,400	2,400	□□□□□□□□	7,000	12,000
□□□□□□□□□□□□□□□□	3,600	3,600	□□□□□□□□		
□□□□□□□□	1,400	800	□□□□□□□□□□	10,600	9,600
□□□□□□□□ □□□□□□	3,800	3,400	□□□□	400	800
	<u>32,400</u>	<u>43,600</u>		<u>32,400</u>	<u>43,600</u>

7. What is Funds flow statement? Explain its uses?

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8. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.

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**SECTION-B**

Answer any ALL questions:

5 X 8 = 40 M

9. (a). What are the differences between Cost Accounting and Management Accounting?  
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(OR)

(b). The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	<u>1,03,100</u>	<u>1,03,200</u>		<u>1,03,100</u>	<u>1,03,200</u>

You are required to prepare Comparative Balance Sheet.

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□□□□□□□	2016	2017	□□□□□□□	2016	2017
□□□□□□□ □□□□□□	3,00,000	4,00,000	□□□□ □□□□	1,15,000	90,000
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□□□□□□□□			□□□□□□□	2,00,000	1,70,000
□□□□□□	1,50,000	1,00,000	□□□□□□□□□□□□□	80,000	2,00,000
□□□□□□	40,000	70,000	□□□□□	1,60,000	2,00,000
□□□□□□□□□ & □ A/c	30,000	48,000	□□□□□	77,000	1,09,000
□□□□□□□□□□	42,000	50,000	□□□□□□□□	20,000	30,000
□□□□□□□□□	55,000	83,000	□□□□□□ □□□□	15,000	10,000
□□□□□□□□	20,000	16,000	□□□□□□□□□	10,000	8,000
□□□□□□□□□	40,000	50,000	□□□□		
□□□□□ □□□□□□□	<u>1,03,100</u>	<u>1,03,200</u>		<u>1,03,100</u>	<u>1,03,200</u>

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10. Prepare a Balance Sheet from the particulars furnished hereunder :

Gross Profit Margin : 20%  
 Capital Turnover Ratio : 2  
 Fixed Assets Turnover Ratio : 4  
 Debt Collection Period : 2 months  
 Creditors Payment Period : 73 days  
 Gross Profit was Rs.60,000  
 Excess of closing stock over opening stock was Rs.5,000  
 Difference in Balance Sheet represents Bank Balance.  
 The entire sales and purchases are made on credit basis.

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 □□□□ □□□□ □ - 20%,  
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(OR)

(b). The following are the profit and loss account and the Balance Sheet of XY Ltd. Company.

**Dr** **Trading and profit & loss a/c** **Cr**

Particulars	Rs.	Particulars	Rs.
To Opening Stock	10,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	15,000
To Gross Profit	50,000		
	1,15,000		1,15,000
To Operating expenses	15,000	By Gross Profit	50,000
To Interest	3,000		
To Selling Expenses	12,000		
To Net Profit	20,000		
	50,000		50,000

**Balance Sheet**

Liabilities	Rs.	Assets	Rs.
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□□□□□	1,00,000	□□□□ – □□□□□	50,000
□□□ □□□□□□ □□□□	20,000	□□□□□□□ – □□□□□□□□	30,000
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			20,000
	1,60,000		<u>1,60,000</u>

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11. (a). Distinguish between Cash flow statement and funds flow statement.

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(OR)

(b). From the following Balance sheet of XY Ltd as at 31-12-2016 and 31-12-2017, you are required to prepare:

- Schedule of Changes in Working Capital;
- Funds Flow Statement.

Liabilities	2016	2017	Assets	2016	2017
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
P & L A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
	1,200	800	Stock	30,000	23,400
	16,000	18,000	Bills	2,000	3,200

Bills payable	400	600	Receivables	18,000	19,000
Provision for taxation			Sundry debtors	6,600	15,200
Provision for doubtful debts			Bank		
	<hr/>	<hr/>		<hr/>	<hr/>
	1,03,100	1,03,200		1,03,100	1,03,200

Additional information:

1. Depreciation charged on plant was Rs.4,000 and on building Rs.4,000
2. Provision for taxation of Rs.19,000 was made during the year 2017
3. Interim dividend of Rs.8,000 was paid during 2017.

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XXXXXXXXXX	2016	2017	XXXXXXXXXX	2016	2017
XXXXX	1,00,00	1,00,00	XXXXX XXXXX	12,000	12,000
XXXXXXXXXX	0	0	XXXXXXXXXX	40,000	36,000
XXXXXXXXXX	14,000	18,000	XXXXXXXXXX	37,000	36,000
XXXXXXXXXX	16,000	13,000	XXXXXXXXXXXXXXXXXXXX	10,000	11,000
XXXXXXXXXX	8,000	5,400	XXXXXXXXXX	30,000	23,400
XXXX	1,200	800	XXXXXX	2,000	3,200
XXXXXXXXXX	16,000	18,000	XXXXXX	18,000	19,000
XXXXX	400	600	XXXXXXXXXXXXXX	6,600	15,200
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12. (a). What is Cash Flow Statement? State its uses and limitations?

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(OR)



(b). Following are the comparative Balance Sheets of ABC Company:

Liabilities	2016	2017	Assets	2016	2017
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	<u>1,03,100</u>	<u>1,03,200</u>		<u>1,03,100</u>	<u>1,03,200</u>

Additional Information:

- (i) Dividend totalling Rs.3,500 was paid
  - (ii) Land was purchased for Rs.10,000 and amount provided for the amortisation of goodwill totalled Rs.5,000
  - (iii) Debentures of Rs.6,000 were redeemed
- Prepare Cash Flow Statement.

ABC Company Comparative Balance Sheet for the years ended 31st March 2016 and 31st March 2017.

	2016	2017		2016	2017
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	<u>1,03,100</u>	<u>1,03,200</u>		<u>1,03,100</u>	<u>1,03,200</u>

Additional Information:

- (i) Dividend totalling Rs. 3,500
- (ii) Rs.10,000/- was spent on purchase of land and amount provided for the amortisation of goodwill totalled Rs.5,000
- (iii) Debentures of Rs.6,000 were redeemed

13. (a). The sales and profit for two years are given below:

Particulars      2016      2017

Sales (Rs.)      1,50,000      20,000

Profit (Rs.)      20,000      20,000

2016

Sales (Rs.)      Profit (Rs.)

1,50,000      20,000

2017

1,70,000

25,000

**Calculate:** □□□□□□□□□□□□:

(a) P/V ratio P/V □□□□□□□□□□

(b) B.E.P

(c) Sales required to earn a profit of Rs.40,000.

□□. 40,000/- □□□□ □□□□□□□□□□□□ □□□□□□□□

(d) Profit when sales are Rs.1,80,000.

□□. 1,80,000/- □ □□□□□□□ □□□□ □□□□.

(OR)

(b). A company is manufacturing 48,000 units at 80% capacity. The selling price per unit is Rs.9. The expenses are as follows.

**Rs.**

Direct wages	62,000
Direct material	60,000
Variable overheads	22,000
Fixed overhead	80,000

The company received a Foreign order for 10,000 units at Rs.8.50 per unit. Give advice about the order.

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**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**COM186:: MARKETING**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To identify the costs and benefits of Marketing channels for to develop the Individual Business units.
2. To understand how organizations identify customers and their wants /needs.
3. To comprehend Marketing decision based on elements involved in Marketing.

**Outcomes:**

1. To identify the core concepts of Marketing and the role of Marketing in Business and Society.
2. To understand the knowledge of Social, Legal, Ethical and Technological forces on Marketing decision-making and ability to develop marketing strategies based on Product, Price, Place and promotion objectives.

**Unit-I: Introduction:** Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II: Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

**Unit-IV: Pricing Decision:** Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

**Reference Books:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8 M</b>
<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>Consumer Markets and Buyer Behaviour</b>	<b>1</b>	<b>2</b>
<b>Product Management</b>	<b>1</b>	<b>2</b>
<b>Pricing Decision</b>	<b>2</b>	<b>2</b>
<b>Promotion and Distribution</b>	<b>2</b>	<b>2</b>

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**(For Admitted Batch 2018-19)**  
**Model Paper**  
**COM186 :: Marketing**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**Answer any FIVE of the following**

**5x4=20M**

1. Selling Concept
2. Marketing Environment
3. Consumer Behaviour
4. Packaging and Labeling
5. Penetration Pricing
6. Online Marketing
7. Publicity
8. Objectives of Pricing

**SECTION-B**

**Answer all the following questions**

**5x8=40M**

9. What is the different concept of marketing?
- (OR)

What is marketing mix variables?

10. What is buyer behavior? Explain the stages in buying decision process

(OR)

What is market segmentation? Explain the stages in buying decision process.

11. What are various product management decision taken by a manager?

(OR)

What is PLC? Explain the strategies followed at each stage of PLC.

12. Explain the importance and factor influencing pricing

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(OR)

Explain the different pricing strategies? What are new product pricing methods?

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13. Explain Promotion mix.

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(OR)

What are distribution channels? Explain their sole and importance in marketing.

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(Re-Accredited by NAAC with “A+” Grade)  
III B. Com (General, Computers & BIFS), VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
COM148 :: AUDITING**

**Hours – 5 (Teaching – 4, Tutorial – 1),**

**Credits: 4**

**Objectives:**

1. To impart knowledge pertaining to basic concepts of auditing
2. To acquaint oneself with auditing procedure and report writing

**Outcomes:**

1. To understand the Auditors' liabilities, and be able to apply case law in making a Judgement whether auditors might be liable to certain parties.

- To discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society

**Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

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

**References:**

- S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
- Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
- Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
- N.D. Kapoor, “Auditing”, S. Chand, New Delhi.

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8M</b>
<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>Types of Audit</b>	<b>2</b>	<b>2</b>
<b>Planning of Audit</b>	<b>2</b>	<b>2</b>
<b>Vouching and Investigation</b>	<b>1</b>	<b>2</b>
<b>Company Audit and Auditors Report</b>	<b>1</b>	<b>2</b>

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III B. Com (General, Computers & BIFS), VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
**MODEL PAPER  
COM148::AUDITING****

**Time: 3 Hours**

**Max. Marks: 60**

**Section-A**

**Answer any FIVE of the following**

**5x4=20M**

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1. Error of commission                   □□□□□□□□□□ □□□□□□
2. Auditing Vs Investigation           □□□□□□□□ vs □□□□
3. Government audit                   □□□□□□□□ □□□□□□
4. Internal audit                       □□□□□□□□ □□□□□□
5. Audit Note Book                   □□□□□□ □□□□ □□□□
6. Internal check                      □□□□□□□□ □□□□□□
7. Vouching of credit sales           □□□□□□ □□□□□□□□ □□□□□□□□
8. Disqualifications of auditors.   □□□□□□□□ □□□□□□□□

**Section-B**

**Answer any FIVE of the following**

**5x8=40M**

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1. a) Define Auditing. Explain its objectives?

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(OR)

b) Explain the good qualities of an Auditor.

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2. a) Write different types of Audits in brief.

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(OR)

b) Differentiate between Internal audit and External audit.

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3. a) What are the components of audit program?

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(OR)

b) What are the steps to be taken at the commencement of new audit?

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4. a) Explain to vouch the cash transactions.

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(OR)

b) State the difference between vouching and verification.

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5. a) Explain the procedure for appointment of an auditor in a joint stock company.

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(OR)

b) What is an audit report? Explain Clean Audit Report.

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III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2018-19)**

**COM 193: FINANCIAL REPORTING**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Course Objective:** To make the students to get knowledge of Corporate Financial Reporting and working knowledge on Minority Interest, Goodwill Calculation etc.

**Unit-I: Corporate Financial Reporting:** Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

**Unit-II: Consolidated Financial Statements:** Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post- acquisition profits (including Simple Problems)

**Unit-III: Companies Act 2013** - Reporting requirements - National Financial Reporting Authority (NFRA).

**Unit-IV: Companies Act, 2013** - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

**Unit-V: Developments in Financial Reporting:** Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

**Course Outcome:** After learning the subject, the students are able to understand various Corporate Financial Reporting Practices.

**Reference Books:**

1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.
3. Nehru J. Financial Reporting by diversified Companies, Vision Books, New Delhi.

**Blue Print**

Unit	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4M	Essay 8 M	Short 4M
I	Corporate Financial Reporting	-	-	2	2
II	Consolidated Financial Statements	1	1	1	1
III	Companies Act, 2013	-	-	2	1
IV	Companies Act, 2013	-	-	2	1
V	Developments in Financial Reporting	-	-	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**

**III B.Com (General), VI SEMESTER**

**(For Admitted Batch 2017 – 2018)**

**MODEL QUESTION PAPER**

**COM193::FINANCIAL REPORTING**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**I. Answer any FIVE of the following questions.**

**5 x 4 = 20 M**

1. Financial Statements
2. Financial Reporting
3. A Simple problem on ‘Goodwill calculation’
4. Consolidation
5. Need for Reporting
6. Director’s Report
7. Economic Value Added (EVA)
8. Market Value

**SECTION-B**

**II. Answer the following questions**

**5 x 8 = 40 M**

9. (a) What are the issues and problems of ‘Financial Statements’? Explain

(OR)

(b) Discuss recent trends in ‘Financial Reporting’

10. (a) A Simple Problem (on calculation of Minority Interest/treatment of Pre-acquisition and Post-acquisition Profits).

(OR)

(b) Make a note on ‘Consolidation Procedures’

11. (a) What are Reporting requirements? Explain

(OR)

(b) Explain about National Financial Reporting Authority (NFRA).

12. (a) What is ‘Corporate Governance Reporting’? Explain.

(OR)

(b) Explain about ‘Corporate Social Responsibility Reporting’.

13. (a) What do you mean by ‘Shareholders’ Value’? Explain.

(OR)

(b) Discuss about ‘Reporting on Price Level Changes’.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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(Re-Accredited by NAAC with “A+” Grade)  
III B. Com (General), EM/TM-VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
COM194 :: EMERGING AREAS IN ACCOUNTING  
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Learning outcomes/objectives:**

- To understand the process of accounting for public and private companies.
- To understand the standards and procedures for control of different companies spending and accountability
- To understand preparation of account in general organisations i.e., Human resource accounting, Inflation accounting, Environmental accounting.

**Unit-I: Human Resource Accounting:** Methods: Cost approach - Replacement cost approach - Present value of future earnings approach – Expense model - Model on human resource accounting (including problems).

**Unit-II: Social Accounting:** Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.

**Unit-III: Inflation Accounting:** Historical Cost basis of Financial statements – Limitations – Evolution of Inflation accounting - Constant-rupee accounting - International standard for hyperinflationary accounting (including problems)

**Unit-IV: Environmental Accounting:** Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.

**Unit-V: Special Areas in Accounting:** Intrinsic Value Accounting – Resource Consumption Accounting – Forensic Accounting – Fund Accounting – Hedge Accounting.

**Reference Books:**

1. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
4. Gupta, Shashi K. & Sharma, R.K., Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
5. S. N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Lit. New Delhi.

**BLUE PRINT**

Unit	Topic	Essay (8 Marks)		Short(4Marks)
		Problem	Theory	
Unit I	Human Resources Accounting	1	1	2
Unit II	Social Accounting	--	2	1
Unit III	Inflation Accounting	2	--	2
Unit IV	Environmental Accounting	--	2	2
Unit V	Special Areas in Accounting	--	2	1

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III B. Com (General), EM/TM-VI - Semester  
(For Admitted Batch 2018-19)  
MODEL PAPER  
COM194 :: EMERGING AREAS IN ACCOUNTING**

**Time :3Hours**

**Max. Marks: 60**

**SECTION-A**

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

**5 x 4 = 20 M**

1. Limitations of Historical Cost Accounting.  
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2. Advantages of Human Resources Accounting.  
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3. Need for Social Responsibility Accounting.  
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4. Advantages of Inflation Accounting.  
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5. Current Cost Accounting concept.  
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6. Concept of Green Accounting.  
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7. Types of Environmental Accounting.  
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8. Fund Accounting.  
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**SECTION-B**

**Answer the following questions**

**5 x 8 = 40 M**

- 9 (a) Define Social Accounting. Explain objectives of Social Accounting.

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(OR)

- (b) Explain advantages and disadvantages of social accounting.

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10 (a) A firm has started its business with a capital of Rs. 5,00,000. It has purchased fixed assets with Rs.2,50,000 in cash. It has kept Rs.1,30,000 as working capital and incurred Rs.1,20,000 on recruitment, training and developing the engineers and a few workers is assessed as Rs.4,00,000. Show these items in the balance sheet.

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(OR)

- (b) Write about the position of HRA in India.

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11 (a) A firm had Rs.2,00,000 as cash at bank on 1-4-2017. The consumer price index on the date was 200. During the year ended 31<sup>st</sup> march 2018 the receipt and payment were as stated below.

Sales		Index	Cost		Index
June 1 <sup>st</sup>	1,05,000	210	Sept.15 <sup>th</sup>	2,15,000	215
Jan.15 <sup>th</sup>	3,45,000	230	Nov.20 <sup>th</sup>	1,50,000	240
			Dec 1 <sup>st</sup>	2,00,000	225

2017 டிசம்பர் 15 ஆகிய நாட்களில் 2,00,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

விலை		சூচகம்	விலை		சூচகம்
ஜூன் 1	1,05,000	210	செப்டம்பர் 15	2,15,000	215
ஜனவரி 15	3,45,000	230	நவம்பர் 20	1,50,000	240
			டிசம்பர் 1	2,00,000	225

(b) Explain present approaches to price level changes.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

12 (a) Explain the concept of Environmental Accounting.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

(OR)

(b) Explain the evaluation of Environmental Accounting Reports.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

13 (a) Explain about special areas in accounting.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

(OR)

(b) Explain the following.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

(i) Intrinsic Accounting                      (ii) Resource consumption Accounting

(iii) Forensic Accounting                      (iv) Fund Accounting

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

இவ்விலை குறைவு 200.31 டிசம்பர் 2018 டிசம்பர் 15 ஆகிய நாட்களில் 2,15,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 240.20 டிசம்பர் 2018 டிசம்பர் 1 ஆகிய நாட்களில் 1,50,000 ரூபாய்களில் விலை குறைந்தது. இவ்விலை குறைவு 225.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B. Com (General & BA-ESC), VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
COM199 :: FINANCIAL SERVICES**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. Students will understand the operations and structure of different financial institutions.
2. Students will be able to assess risk and return for assets and portfolios.
3. Students are able to identify the factors that affect interest rates and evaluate relationships

Between the prices of securities and interest rates.

**Outcomes:**

1. Describe the general structure of various financial markets
2. Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**Reference Books:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4M
I	Financial Services	2	2
II	Merchant Banking Services	2	2
III	Leasing and Hire-Purchase	2	1
IV	Credit Rating	2	1
V	Other Financial Services	2	2

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**III B.Com (General & BA-ESC), VI SEMESTER**

**(For Admitted Batch 2018-19)**

**MODEL QUESTION PAPER**

**COM199::FINANCIAL SERVICES**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**I. Answer any FIVE of the following questions.**

**5 x 4 = 20 M**

- 1. Non Banking Institutions    □□□□ □□□□□□□□□□ □□□□□□□□
- 2. Kinds of Financial Services    □□□□□ □□□□ □□□□□
- 3. Functions of Merchant Banks    □□□□□□□ □□□□□□□□ □□□□□□□
- 4. Features of Venture Capital    □□□□□□ □□□□□ □□□□□□□□
- 5. Difference between Leasing and Hire Purchase    □□□□□□□□□□□□ □□□□□□□□□□ ,  
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- 6. Objectives of Credit Rating    □□□□□□□□ □□□□□□□ □□□□□□□□□□□□
- 7. Limitations of forfeiting    □□□□□ □□□□□□□□□□
- 8. NSDL, CSDL

**SECTION-B**

**II. Answer the following questions**

**5 x 8 = 40 M**

9. (a) Explain the role played by the Financial Services in promoting a country's economy.

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(OR)

(b) Describe Fee Based Service.

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10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them

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(OR)

(b) What is Securitization? What are the benefits of Securitization?

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11. (a) Define Leasing and explain Legal aspects of Leasing.

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(OR)

(b) Write an essay on Housing Finance

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12. (a) Explain the advantages and limitation of Credit Rating

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(OR)

(b) Discuss the role of Mutual Funds in Indian Economy.

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13. (a) What are the types of Factoring?

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(OR)

(b) What do you mean by depository system? Explain the advantages of depository system.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)  
III B. Com (General & BA-ESC), VI - Semester Syllabus  
(For Admitted Batch 2018-19)**

**COM200 :: MARKETING OF FINANCIAL SERVICES**

**Max. Marks: 60**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**



This course will demonstrate to students the benefits of using an analytical approach to marketing in the financial services industry, and will show students how to undertake that analysis.

**Outcomes:**

- Will be able to define, explain and illustrate some of the frameworks and approaches that are helpful in marketing financial services and describe how.
- marketing contributes to success in modern financial institutions;

**Unit-I: Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

**Unit-II: Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

**Unit-III: Pricing and Promotion Strategies:** Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

**Unit-IV: Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

Reference Books:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.

Unit	Name of the Topic	Essay 8M	Short 4M
I	Difference between Goods and Services	2	2
II	Constructing Service Environment	2	2
III	Pricing and Promotion Strategies	2	1
IV	Distributing Services	2	1
V	Retail Financial Services	2	2

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**III B. Com (General & BA-ESC), VI - Semester**  
**Model Question Paper**  
**(For Admitted Batch 2018-19)**  
**COM200 :: MARKETING OF FINANCIAL SERVICES**

**Time : 3 Hours.**

**Max. Marks : 60**

**Section - A**

I. Answer any **FIVE** of the following.

5 x 4 = 20 Marks

1. What are the elements of Services?
2. What do you mean by 'Service Counters'?
3. Service Quality
4. Service Productivity
5. Promotion Strategies
6. Channels of Service Promotion
7. Credit Services
8. Financial Service Firms

### **Section – B**

II Answer the following questions

5x8 = 40 Marks

9 a). Write the differences between Goods and Services  
(OR)

b). Explain 'Integrated services Management'.

10 a). How do you manage people for Service Advantage?  
(OR)

b). Define the term 'Customer Loyalty' and Explain

11 a). Explain the pricing strategies.  
(OR)

b). Discuss about B2B Marketing?

12 a). Discuss about Cost and Revenue Management.  
(OR)

b). What are the Channels for service provisions?

13 a). Explain about Investment services.  
(OR)

b). Discuss about the Insurance Services.

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III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2018-19)**

**COM205:: Marketing of Insurance Products**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

To enable candidates to understand the role of the marketing function and its application to insurance.

**Outcomes:**

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

**Unit-I: Marketing of Services:** Distinction between Product and Service Marketing - 7 Ps of Marketing.

**Unit-II: Marketing of Insurance Services:** Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

**Unit-III: Understanding of Insurance Market** - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

**Unit-IV: Promotion of insurance:** Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

**Unit-V: Case Studies:** Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

**Reference Books:**

1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4M
I	Marketing of Services	2	2
II	Marketing of Insurance Services	2	1
III	Understanding of Insurance Market	2	2
IV	Promotion of insurance	2	1
V	Case Studies	2	2

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III B. Com (General), VI - Semester  
(For Admitted Batch 2018-19)  
Model Question Paper  
COM205 :: Marketing of Insurance Products**

**Time: 3 Hours.**

**Max. Marks: 60**

## SECTION-A

I. Answer any **FIVE** of the following questions.

**5 x 4 = 20 M**

1. Marketing of Services
2. Products Marketing
3. Services Marketing
4. Marketing Insurance Services
5. Promotional Mix
6. Buyers
7. Brand Building
8. HDFC Life

## SECTION-B

II. Answer all the questions

**5x8=40 Marks**

- 9 a). What it distinguish between Product Marketing and services marketing?  
(OR)  
b). Explain the 7 Ps of Marketing.
- 10 a). Use of Relationship Marketing in Insurance - Explain  
(OR)  
b). What are the factors determining service quality of insurance products?
- 11 a). Explain the Strategies for Marketing of Insurance.  
(OR)  
b). Explain the changing profile of Indian Insurance buyer.
- 12 a). Explain factors influencing Promotional mix.  
(OR)
- 13 a). Explain the personal selling vs advertising.  
(OR)  
b). Explain the marketing methods

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III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2018-19)**

**COM206:: Insurance Regulatory Framework  
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- This course aims to provide students with the knowledge of general principles and practices of insurance.

- It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products.

**Outcomes: Completion of the course students will be able to**

- Identify what insurance is, why insurance works and how to determine insurance needs.
- Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.

**Unit-I: Insurance Legislation in India:** Insurance Act, 1938 - Functions of IRDA – Motor Vehicle Act, 1988 – Marine Insurance Act – Bill of Lading Act – Indian Railways Act – Carriage of Goods by Sea Act.

**Unit-II: IRDA Regulatory Functions:** Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.

**Unit-III: Regulations on Conduct of Business:** Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

**Unit-IV: Policy Holders Rights of Assignment:** Assignment and Transfer of policies – Nomination– Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

**Unit-V: Protection of Policy Holders Interest:** Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

**Reference Books:**

1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
3. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4M
I	Insurance Legislation in India	2	2
II	IRDA Regulatory Functions	2	1
III	Regulations on Conduct of Business	2	2
IV	Policy Holders Rights of Assignment	2	1
V	Protection of Policy Holders Interest	2	2

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III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
Model Question Paper**

**COM206:: Insurance Regulatory Framework**

**Time: 3 Hours.**

**Max. Marks: 60**

**SECTION-A**

I. Answer any **FIVE** of the following questions.

5 x 4 = 20 Marks

1. Motor Vehicle Act, 1988
2. Indian Railways Act
3. Categorization of Surveyors
4. Inspection
5. Anti Money laundering
6. Assignment and Transfer of policies
7. Exemptions to Sec 64 VB
8. Free look period

**SECTION-B**

II. Answer all the questions

5x8=40 Marks

- 9 a). Explain the functions of IRDA  
(OR)  
b). Explain the Bill of Lading Act
- 10 a). Explain in detail Validity and Renewal of license  
(OR)  
b). Explain the Procedure for Registration of Insurance companies
- 11 a). Obligation of Insurers for rural and Social sector  
(OR)  
b). IRDA regulations on Advertisements - Explain
- 12 a). Explain about Assignment and Transfer of policies  
(OR)  
b). Prohibition of Rebates – Explain
- 13 a). Explain the Pre and Post stage of Insurance Cycle.  
(OR)  
b). Explain about Grievance Redressal – Complaint handling

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(For Admitted Batch 2018-19)**

**III - B.Com (Computer Applications)**

**VI - Semester Syllabus**

**CAP160 – WEB TECHNOLOGY Cluster-I(a)**

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Hours per week – 5, Credits: 4

## Course Objective

To provide knowledge on web architecture, web services, client side and server side scripting technologies to focus on the development of web-based information systems and web services

To provide skills to design interactive and dynamic web sites.

## Course Outcome

1. To understand the web architecture and web services
2. To practical latest web technologies and tools by conducting experiments
3. To design interactive web pages using HTML and Style sheets.
4. To study the frame work and building blocks of .NET Integrated Development Environment
5. To provide solutions by identifying and formulating IT related problems

**Unit-I: Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, LAN, WAN, MAN. **HTML:** Basic HTML, Document body, Text, Hyperlinks, Adding more formatting,

Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Unit-II: Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet – a worked example.

**Unit-III: Introduction to JavaScript:** JavaScript, basics, variables, string manipulations.

**Unit-IV: Functions and Arrays:** Mathematical functions, statements, operators, arrays, functions.

**Unit-V: Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, and events in JavaScript. Introduction to DHTML.

## Additional Inputs:

**DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

## References:

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.

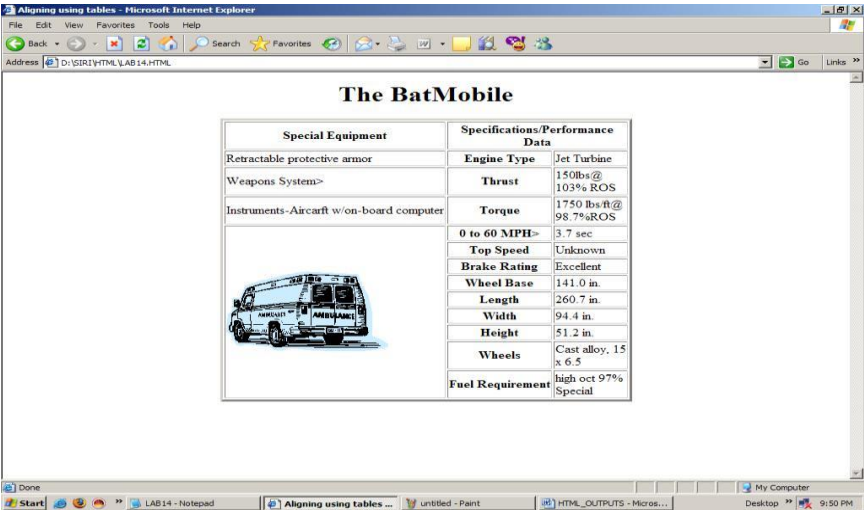
## Student Activities:

1. Prepare a web site for your college
2. Prepare your personal website

Blue Print			
Units	Name of the Topic	Short 4M	Essay 8 M
I	Network Topologies and HTML	1	2
II	Cascading Style Sheets	1	2
III	Introduction to JavaScript	2	2
IV	Functions and Arrays	2	2

**WEB TECHNOLOGIES LAB PRACTIAL**

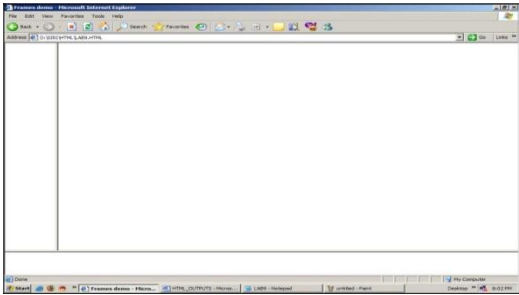
1. Write a HTML program illustrating text formatting.
2. Illustrate font variations in your HTML code.
3. Prepare a sample code to illustrate links between different sections of the page.
4. Create a simple HTML program to illustrate three types of lists.
5. Embed a calendar object in your web page.
6. Create an applet that accepts two numbers and perform all the arithmetic operations on them.
7. Create nested table to store your curriculum.
8. Create a form that accepts the information from the subscriber of a mailing system.
9. Design the page as follows:



11. Using "table" tag, align the images as follows:



12. Divide the web page as follows:

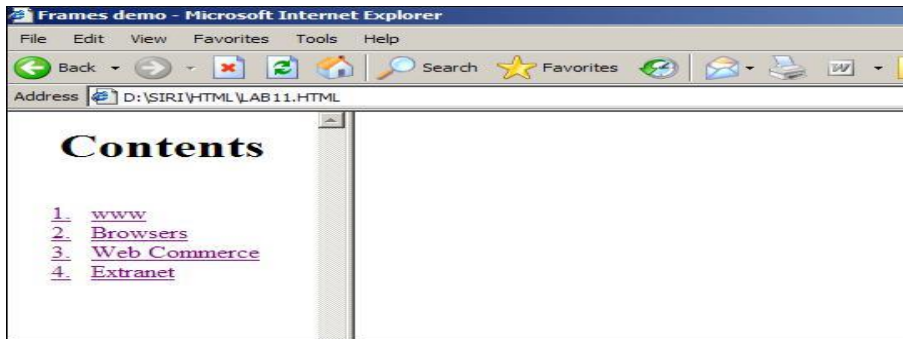


13. Design the page as follows:





14. Illustrate the horizontal rulers in your page.
15. Create a help file as follows:



16. Create a form using form tags(assume the form and fields).
17. Create a webpage containing your biodata(assume the form and fields).
18. Write a html program including style sheets.
19. Write a html program to layers of information in web page.
20. Create a static webpage.

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III - B.Com (Computer Applications)  
(From the Admitted Batch of 2018-19)  
VI - Semester  
MODEL PAPER  
CAP160– WEB TECHNOLOGY Cluster-I(a)**

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**Time: 3 Hours**

**Max. Marks: 60**

**SECTION – A**

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. Write about key features of LAN and WAN.
2. What are the Lists? How they are created?
3. Write a CSS code to add different colors to visited/ unvisited links.
4. Describe various data types used in Java Script.
5. Write a program to implement factorial of a given number using java script.
6. How to declare and initialize arrays in java script?
7. List any 3 methods in date and window object.
8. What is DHTML? How it is differ from HTML?

### **SECTION – B**

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Explain various network topologies with neat sketches.  
(OR)  
b) Explain about the following tags their properties with suitable example:  
i) Frames ii) Anchor iii) Image iv) Bgcolor
10. a) Explain the following terms related to CSS: i) Font size ii) Font weight iii) Text decoration iv)Text alignment.  
(OR)  
b) Explain about inline and embedded style sheets with example.
11. a) How to declare functions in JavaScript? Write a JavaScript to find the sum of 'n' even numbers and display the result.  
(OR)  
b) Write about various string manipulation and mathematical function in JavaScript.
12. a) Explain about the following events with suitable example: i) OnChange Event ii) On Focus Event iii) On Blur Event iv) On Click Event  
(OR)  
b) What is an exception? How to handle exceptions in JavaScript?
13. a) Write a DHTML to change the background color of a button, mouse over three colored table cells and the background color will change.  
(OR)  
b) Explain the concept of multiple pages single download and text only menu system.

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CBSE/Semester System  
(For Admitted Batch 2018-19)  
III - B.Com (Computer Applications)  
VI - Semester Syllabus**

**CAP161– PHP and MySQL Cluster-I(b)**

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Hours per week – 5, Credits: 4

**Course Objectives**

To introduce the concept of PHP and to give basic Knowledge of PHP. Learn about PHP Syntax., Arrays, PHP Loops, PHP and MySQL connectivity, PHP form validation, PHP form handling. Overview of MySQL and PHPMysqlAdmin, Understand basic concepts of how a database stores information via tables, Understanding of SQL syntax used with MySQL, Learn how to retrieve and manipulate data from one or more tables, Know how to filter data based upon multiple conditions, Updating and inserting data into existing tables, Learning how the relationships between tables will affect the SQL, The advantages of store procedures with storing data using variables and functions, How SQL can be used with programming languages like PHP to create dynamic websites for visitors, Review of some sample PHP projects interacting with MySQL.

### **Course Outcomes**

After completing this course satisfactorily, a student will be able to:

1. Introduction to web development with PHP
2. How to code a PHP application
3. Introduction to relational databases and MySQL
4. How to use PHP with a MySQL database
5. How to use the MVC pattern to organize your code
6. How to test and debug a PHP application
7. How to work with form data
8. How to code control statements
9. How to work with strings and numbers
10. How to work with dates
11. How to create and use arrays
12. How to work with cookies and sessions
13. How to create and use functions
14. How to use regular expressions, handle exceptions, and validate data

**Unit-I:** Installation and Configuring of MySQL, Apache and PHP.

**The Building blocks of PHP:** Variables, Data Types, Operators and Expressions, Constants.

**Flow Control Functions in PHP:** Switching Flow, Loops, Code Blocks and Browser Output.

**Working with Functions:** Defining Functions, Calling functions, returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

**Unit-II: Working with Arrays:** Arrays, Creating Arrays, Some Array-Related Functions.

**Working with Objects:** Creating Objects, Object Instance.

**Working with Strings, Dates and Time:** Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.

**Unit-III: Working with Forms:** Creating Forms, Accessing Form - Input with User defined Arrays, Combining HTML and PHP code on a single Page, Using Hidden Fields to save state, Redirecting the user, Sending Mail on Form Submission, Working with File Uploads.

**Working with Cookies and User Sessions:** Introducing Cookies, Setting a Cookie with PHP, Session Function Overview, Starting a Session, Working with session variables, passing session IDs in the Query String, Destroying Sessions and Unsetting Variables, Using Sessions in an Environment with Registered Users. **Working with Files**

### **UNIT IV**

**Introduction to MySQL and Interfacing with Databases through PHP**

**Understanding the Database Design Process:** The Importance of Good Database Design, Types of Table Relationships, and Understanding Normalization.

**Learning basic SQL Commands:** Learning the MySQL Data types, Learning the Table Creation Syntax, Using Insert Command, Using SELECT Command, Using WHERE in your Queries, Selecting from Multiple Tables, Using the UPDATE command to modify records, Using REPLACE Command, Using the DELETE Command, Frequently used string functions in MySQL, Using Date and Time Functions in MySQL.

**Unit-V: Interacting with MySQL using PHP:** MySQL Versus MySQLi Functions, Connecting to MySQL with PHP, Working with MySQL Data. **Creating an Online Address Book:** Planning and Creating Database Tables, Creating Menu, Creating Record Addition Mechanism, Viewing Records, Creating the Record Deletion Mechanism, Adding Sub-entities to a Record.

**Additional Inputs:**

**WordPress:** Introduction to WordPress, servers like wamp, bitnami etc, installing and configuring WordPress, understanding admin panel, working with posts and pages, using editor

**Prescribed Book:**

1. Julie C. Meloni, PHP MySQL and Apache, SAMS Teach Yourself, Pearson Education (2007).

**References:**

1. Xue Bai Michael Ekedahl, The Web Warrior Guide to Web Programming, Thomson (2006).

**Student activity:**

1. Creation of a webpage using WordPress
2. Creation of student database of the college

Blue Print			
Units	Name of the Topic	Short 4M	Essay 8 M
I	Building blocks & Flow Control Functions of PHP	1	2
II	Working with Arrays, Objects and Strings.	1	2
III	Working with Forms, cookies and sessions.	2	2
IV	Introduction to MySQL, Database Design & basic SQL Commands	2	2
V	Interacting with MySQL using PHP	2	2

### **PHP and MySQL LAB PRACTICALS**

#### **MySQL Lab Cycle -1**

An Enterprise wishes to maintain the details about his suppliers and other corresponding details. For that he uses the following details.

Suppliers (sid: Integer, sname: string, address: string)

Parts (pid: Integer, pname: string, color: string)

Catalog (sid: integer, pid: integer, cost: real)

**The catalog relation lists the prices charged for parts by suppliers.**

Write the following queries in SQL:

1. Find the pnames of parts for which there is some supplier.
2. Find the snames of suppliers who supply every part.
3. Find the snames of supplier who supply every red part.
4. Find the pnames of parts supplied by London Supplier and by no one else.
5. Find the sid's of suppliers who charge more for some part than the average cost of that part.
6. For each part, find the sname of the supplier who charges the most for that part.
7. Find the sid's of suppliers who supply only red parts.
8. Find the sid's of suppliers who supply a red and a green part.
9. Find the sid's of suppliers who supply a red or green part.
10. Find the total amount has to pay for that supplier by part located from London.

### **Cycle – 2**

An organisation wishes to maintain the status about the working hours made by his employees. For that he uses the following tables.

Emp (eid: integer, ename: string, age: integer, salary: real)

Works (eid: integer, did: integer, pct\_time: integer)

Dept (did: integer, budget: real, managerid: integer)

An employee can work in more than one department; the pct\_time field of the works relation shows the percentage of time that a given employee works in a given department.

Resolve the following queries.

1. Print the names and ages of each employee who works in both Hardware and Software departments.
2. For each department with more than 20 full time equivalent employees (i.e., where the part-time and full-time employees add up to at least that many full-time employees), print the did's together with the number of employees that work in that department.
3. Print the name of each employee whose salary exceeds the budget of all of the departments that he or she work in.
4. Find the managerid's of managers who manage only departments with budgets greater than 1,000,000.
5. Find the enames of managers who manage the departments with largest budget.
6. If a manager manages more than one department, he or she controls the sum of all the budgets for those departments. Find the managerid's of managers who control more than 5,000,000.
7. Find the managerid's of managers who control the highest amount.
8. Find the average manager salary.

### **PHP Lab Cycle**

1. Write a PHP program to Display "Hello"
2. Write a PHP Program to display the today's date.
3. Write a PHP Program to read the employee details.
4. Write a PHP Program to display the Fibonacci series.
5. Write a PHP program to prepare the student marks list.
6. Write a PHP program to generate the multiplication of two matrices.
7. Write a PHP Application to perform demonstrate the college website.
8. Write a PHP application to add new Rows in a Table.
9. Write a PHP application to modify the Rows in a Table.

10. Write a PHP application to delete the Rows from a Table.
11. Write a PHP application to fetch the Rows in a Table.
12. Develop an PHP application to make following Operations
  - i. Registration of Users.
  - ii. Insert the details of the Users.
  - iii. Modify the Details.
  - iv. Transaction Maintenance.
    - a) No of times Logged in
    - b) Time Spent on each login.
    - c) Restrict the user for three trials only.
    - d) Delete the user if he spent more than 100 Hrs of transaction.

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**III - B.Com (Computer Applications)**  
**(From the Admitted Batch of 2018-19)**  
**VI - Semester**  
**MODEL PAPER**  
**CAP161– PHP and MySQL Cluster-I(b)**

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Time: 3 Hours

Max. Marks: 60

**SECTION – A**

**Answer any FIVE questions from the Following:**

**5 X 4 = 20M**

1. Discuss different operators available in PHP.
2. Write a php Script to list data in the table?
3. Write a script for login page with validation.
4. Discuss any five Date functions of php.
5. What are Cookies? Explain how Cookies are Set, View and Del.
6. What is session? How variables are handled in the sessions?
7. Create a PHP form to read the employee details from the console.
8. Develop a function to display “Hello” by using PHP.

**SECTION – B**

**Answer ALL questions from the Following:**

**5 X 8 = 40M**

9. a) What is variable? Explain scope of variable.  
(OR)  
b) Write about different data types available in PHP.
10. a) Write about different operators in PHP.  
(OR)  
b) Explain about arrays in PHP.
11. a) Explain string functions in PHP.  
(OR)  
b) What is a form, how to create a form using PHP.
12. a) Creating, open and delete files in PHP.  
(OR)  
b) Explain Mysql and MySQLi functions?
13. a) How to create a database table, and viewing a database table using MySQL.  
(OR)  
b) Explain the procedure, how to connect to MySQL with PHP.

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(From the Admitted Batch of 2018-19)  
VI - Semester**

**CAP162—PROJECT Cluster-I(c)**

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**Max. Marks: 100**

**Follow SDLC process for real time applications and develop real time application project**

The objective of the project is to motivate them to work in emerging/latest technologies, help the students to develop ability, to apply theoretical and practical tools/techniques to solve real life problems related to industry, academic institutions and research laboratories. The project is of 5 hours/week for one (semester VI) semester duration and a student is expected to do planning, analyzing, designing, coding, and implementing the project. The initiation of project should be with the project proposal. The synopsis approval will be given by the project guides.

The project proposal should include the following:

- Title
- Objectives
- Input and output
- Details of modules and process logic
- Limitations of the project
- Tools/platforms, Languages to be used
- Scope of future application

The Project work should be either an individual one or a group of not more than three members and submit a project report at the end of the semester. The students shall defend their dissertation in front of experts during viva-voce examinations.

Details Marks Distribution

Project Work	Project Presentation	Project Note Book	Viva-voce	Total Marks
25	30	20	25	100



**B.A**  
**(E.S.Commerce)**  
**(Commerce Subjects)**  
**III, IV, V & VI Semesters**  
**Syllabus and**  
**Model Question Papers**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**I B.A (E.S.C) III Semester Syllabus**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- III**  
**COM101 – FINANCIAL ACCOUNTING - I**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To make the students acquire the conceptual knowledge of accounting

To equip the students with the knowledge of accounting process and preparation of final accounts

To develop the skills of recording financial transactions and preparation of reports using computers

**Unit-I: Introduction to Accounting & Subsidiary Books**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books:** Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

**Unit-III : Trail Balance and Rectification of Errors**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

**Unit-IV: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances - Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavorable balances.

**Unit -V: Final Accounts**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

**Additional input under autonomy:** Bills of Exchange

**Reference Books**

1. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
2. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
3. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7M</b>	<b>Short 3M</b>	<b>Essay 7 M</b>	<b>Short 3M</b>
<b>1</b>	<b>Introduction to Accounting</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>2</b>	<b>Subsidiary Books</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>3</b>	<b>Trial Balance &amp; Rectification of Errors</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>4</b>	<b>Bank Reconciliation Statement</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>5</b>	<b>Final Accounts</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**Model Question Paper**  
**(For Admitted Batch 2019-20)**  
**II B.A (E.S.C) III Semester**  
**COM101 :: FINANCIAL ACCOUNTING – I**

**Time: 2 ½ Hrs.**

**Max Marks: 50**

**PART – A**

Answer any **FIVE** Questions. All questions carry equal Marks.

**5 X 3= 15 M**

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1. Describe about various types of accounts.

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2. Journalise the following transactions.

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 8	purchased goods from Murali	25,000
July, 10	purchased goods for cash	15,000
July, 28	Stock used for personal purpose	1,000

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3. Enter the following transactions in the sales of book Sri Hari

2016

Jan, 2	Sold goods to Ramakrishna	2,000
Jan, 3	Sales to Sanjeev	3,000
Jan, 4	Sold goods on cash to Sriram	1,500
Jan, 5	Sales to Varma with trade discount of 10%	1,000

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4. Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500

Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

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- Explain about various types of Cash Books  
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- What are the differences between Capital and Revenue expenditure?  
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- What are the causes for difference between cash book and pass book?  
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- Describe the various methods for preparation of Trail balance.  
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**PART - B**

Answer **ALL** the Questions. All questions carry equal Marks **5 X 7 = 35 M**

- (A) Discuss briefly the various Accounting Principles.  
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(B) Journalise the following transactions.

2016 July, 1	Prasad commenced business with a capital of	74,000
July, 2	open a bank account with Rs.10,000/-	
July, 4	Goods purchased	15,000
July, 6	Goods sold for cash	20,000
July, 8	Purchased goods from Murali	25,000
July, 9	goods returned by Murali	1,000
July, 10	purchased goods for cash	15,000
July, 12	cash deposited into the bank	21,000
July, 18	cash withdraw from bank for office purpose	10,000
July, 8	goods sold to Ramesh on credit	8,000
July, 28	Stock used for personal purpose	1,000

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2014, 18	Received from Vishnu	Rs.	10,000
2014, 8	Discount allowed	Rs.	8,000
2014, 28	Received from Vishnu	Rs.	1,000

10. (A) Prepare a three column cash book from the following particulars.

2014	Jan, 1	Cash Balance	15,000
		Bank Balance	50,000
	Jan, 2	Cash sales	40,000
	Jan, 5	Furniture purchased and Issued cheque	8,000
	Jan, 7	Cash Deposited into Bank	40,000
	Jan, 10	Received from Vishnu	15,000
		Discount allowed	500
	Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
	Jan, 15	Gopi's cheque dishonored	8,000

Prepare a three column cash book from the following particulars.

2014	Jan, 1	Cash Balance	15,000
		Bank Balance	50,000
	Jan, 2	Cash sales	40,000
	Jan, 5	Furniture purchased and Issued cheque	8,000
	Jan, 7	Cash Deposited into Bank	40,000
	Jan, 10	Received from Vishnu	15,000
		Discount allowed	500
	Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
	Jan, 15	Gopi's cheque dishonored	8,000

(OR)

**(B) Petty Cash Book Problem**

11. (A) Rectify the following errors.

- Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.
- A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.
- Purchase of Rs. 200/- from Venkat recorded in Sale book
- Type writer purchased for Rs. 1000/- debited to purchase account
- Amount received from Mr. X of Rs. 200/- debited to his account
- old machinery sold for 5000/- entered in sales Day Book

Rectify the following errors.

(a) Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.

(b) A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.

(c) Purchase of Rs. 200/- from Venkat recorded in Sale book

(d) Type writer purchased for Rs. 1000/- debited to purchase account

(e) Amount received from Mr. X of Rs. 200/- debited to his account

f) 5000

(OR)

(B) Discuss various types of errors

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12. (A) From the following particulars prepare bank reconciliation statement

- a) Over draft as per cash book on 31-12-2009 is Rs. 10,540
- b) Interest on overdraft for six months Rs. 240
- c) Interest on investments collected by bank Rs.300
- d) Bank Charges Rs.60
- e) Cheques issued but not cashed by customers prior to 31st December is Rs. 4,200
- f) Cheques paid into Bank but not collected before 31<sup>st</sup> December is Rs. 4,200
- g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

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(OR)

B) From the following particulars prepare bank reconciliation statement

- c) Bank balance as per pass book on 31-12-2015 is Rs. 10005
- d) Interest on credit by banker for six months Rs. 240
- e) Interest on investments collected by bank Rs.300
- f) Bank Charges Rs.60
- g) Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- h) Cheques paid into Bank but not collected before 31<sup>st</sup> December is Rs. 4,200
- i) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

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13. (A) Prepare final Accounts from the following particulars as on 31<sup>st</sup> March, 2014.

Debit	Rs.	Credit	Rs.
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Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase	500
Purchases	40,675	Returns	62,000
Sales return	680	Capital	6,300
Wages	8,480	Creditors	9,000
Fuel and power	4,730	Rent	
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
	18,000		
	600		
	5,245		
Salaries	44,500		
	39,000		
Insurance			
Drawings			
Machinery Debtors			
	<b>1,76,580</b>		<b>1,76,580</b>

Adjustments:

1. Stock as on 31<sup>st</sup> March, 2014 Rs. 6,800
2. Bad debts Rs.725
3. provide 10% depreciation on Machinery
4. Unexpired Insurance Rs. 170

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Debit	Rs.	Credit	Rs.
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	1,76,580		1,76,580
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(OR)

**(B)** Prepare the final accounts for the following

Land and Building	14,000	Machinery	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

**Adjustments:**

1. Stock as on 31<sup>st</sup> March, 2016 Rs. 16,900
2. provide 10% depreciation on Machinery
3. provide reserve for Bad debts 5 %
4. Income received in advance 150/-

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**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**II BA (ESC) SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- IV**  
**COM102:: FINANCIAL ACCOUNTING - II**

**Hours: 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts
- Recognize and understand ethical issues related to the accounting profession.

**UNIT-I: Depreciation**

Meaning of Depreciation – Methods of depreciation: Straight line – Written down value – Annuity (Problems).

**UNIT-II: Provisions and Reserves**

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

**UNIT- III: Consignment Accounts**

Consignment – Features - Pro-forma invoice – Account sales Del-credery Commission – Accounting treatment in the books of the consignor and the consignee – Valuation of closing stock – Normal and abnormal Losses (Problems)

**UNIT- IV: Joint Venture Accounts**

Joint Venture – Features – Difference between joint venture and consignment, Accounting Procedure – Methods of keeping records (Problems)

**UNIT – V: Non-Trading Organizations**

Differences between trade and non-trading organizations in Accounting Treatment – Income and Expenditure Account and Receipt and Payments Account with Balance Sheet (Problems).

**Suggested Books:**

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.

3. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7 M</b>	<b>Short 3M</b>	<b>Essay 7 M</b>	<b>Short 3M</b>
<b>1</b>	<b>Depreciation</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>2</b>	<b>Provisions and Reserves</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>3</b>	<b>Consignment Accounts</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>4</b>	<b>Joint Venture Accounts</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>
<b>5</b>	<b>Non-Trading organizations</b>	<b>1</b>		<b>1</b>	<b>1</b>







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(OR)

B) Distinguish between Consignment and Joint Venture.

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13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

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(OR)

b) From the following trial balance of “The city Club” Amaravathi, Prepare Income and Expenditure account for the year ended 30<sup>th</sup> June, 2013 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
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		65,100



**RAJAMAHENDRAVARAM**  
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**III B.A (ESC) V - Semester Syllabus**  
**(For Admitted Batch 2018-19)**

**COM166:: CENTRAL BANKING**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

- The student knows and understands the basic tasks of central banks in market economies.
- Student is able to identify the macro economic factors affecting the intensity of inflation processes.
- Student understands the nature and mechanisms of the inflation tax and is aware that inflation requires public attention and control.

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

**Unit-II: Central banking in India:** Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by BRI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

**Unit-V: Supervision and Regulation:** Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

**Reference Books:**

5. Reserve Bank of India Publication, Functions and Working of the RBI.
6. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
7. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
8. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

<b>Blue Print:</b>			
<b>UNIT</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8M</b>	<b>Short 4M</b>
<b>I</b>	<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Central banking in India</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Monetary and Credit Policies</b>	<b>2</b>	<b>1</b>
<b>IV</b>	<b>Inflation and price control by BRI</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Supervision and Regulation</b>	<b>2</b>	<b>2</b>

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III B.A (ESC) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM166::CENTRAL BANKING**

Time: 3Hrs

Max. Marks: 60

**SECTION – A**

**Answer any FIVE of the following questions**

**5x4=20 Marks**

1. Central Bank Functions.

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2. Management of RBI

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3. RBI Act 1935

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4. Recent Developments in RBI

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5. Repo Rates

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6. Exchange rate stability

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7. Basle Norms

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8. Prudential Norms

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**SECTION – B**

**Answer the following questions.**

**5x8 = 40 M**

9. (a) Explain Functions of Central Bank

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(Or)

(b) What is the role of Central Bank in developed and developing countries?

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10. (a) Narrate briefly the Interface between Reserve Bank of India and other Commercial Banks.

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(Or)

(b) Explain the salient/principal features of R.B.I Act, 1935.

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11. (a) Write about Credit control measures.

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(Or)

(b) Explain the Monetary policy statements of RBI

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12. (a) State the price controlling measures taken by R.B.I.

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(Or)

(b) What are the intervention mechanisms of R.B.I? Explain.

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13. (a) Explain the R.B.I Regulation and Supervision of Banks.

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(b) Explain the effect of liberalization and Globalization in banking sector.

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**III B.A. (E.S.Commerce) V - Semester Syllabus**  
**(For Admitted Batch 2018-19)**

**COM167::RURAL AND FARM CREDIT**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities.
- To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas.

**Unit-I: Rural Credit:** Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

**Unit-II: Rural Credit Agencies:** Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

**Unit-III: Farm Credit:** Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

**Unit-V: Farm Credit Analysis:** Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital)-Crop index reflecting use and farm credit - Rural Credit Survey Reports.

**Reference Books:**

5. National Bank of Agricultural and Rural Development (NABARD) Annual report.
6. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
7. Rural Credit in India, C.S.Rayudu, Mittal Publications.
8. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

<b>Blue Print:</b>			
<b>UNIT</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>Rural Credit</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Rural Credit Agencies</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Farm Credit</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>Sources of Farm Credit</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Farm Credit Analysis</b>	<b>2</b>	<b>1</b>

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III B.A (ESC) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM167::RURAL AND FARM CREDIT**

Time: 3Hours

Max. Marks: 60

**SECTION- A**

**Answer Any FIVE from the following**

**5 X 4 =20 Marks**

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1. Financial inclusion  
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2. Self Help Groups  
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3. Rural Industries  
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4. Kosam Credit Card  
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5. Cost of Credit  
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6. NABARD  
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7. Analysis of 3' C.  
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8. General Credit Card (GCC)  
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**SECTION- B**

**Answer from the following**

**5 X 8 = 40 Marks**

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9. A) Write about the objectives and significance of rural credit  
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**)OR)**

- B) Explain the Classification of Rural credit

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10. A) Elucidate the institutional and Non - Institutional Agencies for financing agriculture and rural development.

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**(OR)**

B) Write about the Institutions for financing rural industries

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11. A) Write about the Scope and importance of farm credit, principles of farm credit.

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(OR)

B) Write about the Types of cost of credit, problems and remedial measures

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12. A) Explain the role of commercial and regional rural banks

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(OR)

B) PACS-APCOB-NABARD

PACS – APCOB – NABARD

13. A) Write on Analysis of 3' C

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B) Write on Analysis of 3' R.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B. A (ESC)  
VI - Semester Syllabus (For Admitted Batch 2018-19)  
COM150:: MANAGEMENT ACCOUNTING**

Hours per week – Teaching : 4, Tutorial : 1, Credits: 4

**Objectives:**

- Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed.

**Outcomes:**

- To enable the students to analyse the financial statements by applying various tools and interpret the results of financial statement analysis
- To critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques

**Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

**Unit-II: Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

**Unit-III: Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

**Unit-IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit-V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

**Reference Books:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Essay 8M	Short 4M
Unit – I	Management Accounting	1	1	1	1
Unit – II	Ratio Analysis	-	1	2	1
Unit – III	Funds Flow Statement	1	1	1	1
Unit – IV	Cash Flow Statement	1	1	1	-
Unit – V	Break Even Analysis and Decision Making	-	1	2	-

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. A (ESC)**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**(For Admitted Batch 2018-19)**  
**Model Paper**  
**COM150::Management Accounting**

**SECTION-A**

**Answer any FIVE of the following:**

**5 X 4 =20M**

1. Define Management Accounting. Explain its Objectives?

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2. Break Even Chart

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3. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

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Year	Sales	Stocks	Profit before tax
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2013	1,881	709	321
2014	2,340	781	435
2015	2,655	816	458
2016	3,021	944	527
2017	3,768	1,154	672

4. Write about the Cash from Operations.

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5. What are the limitations of Ratio analysis.

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6. From the following Balance Sheets, prepare a Schedule of Changes in Working Capital.

Liabilities	2016	2017	Assets	2016	2017
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Capital	10,000	10,000	Cash	5,500	5,400
Profit & Loss A/c	5,200	15,400	Debtors	3,400	6,400
Long term loan	6,000	8,000	Stock	5,400	9,200
Short term loan	2,400	2,400	Long term Investments	7,000	12,000
Creditors	3,600	3,600	Plant	10,600	9,600
Outstanding wages	1,400	800	Prepaid insurance	400	800
Income tax payable	3,800	3,400			
	32,400	43,600		32,400	43,600

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□□□□□□□	2016	2017	□□□□□□□	2016	2017
□□□□□□	10,000	10,000	□□□□	5,500	5,400
□□□ □□□□□□ □□□□	5,200	15,400	□□□□□□□□□□□□□□	3,400	6,400
□□□□□□□□□□□ □□□	6,000	8,000	□□□□□	5,400	9,200
□□□□□□□□□□□□	2,400	2,400	□□□□□□□□□□□□		
□□□□	2,400	2,400	□□□□□□□		
□□□□□□□□□	3,600	3,600	□□□□□□□□	7,000	12,000
□□□□□□□□□□□□□□	3,600	3,600	□□□□□□□□□□	10,600	9,600
□□□□□□□□	1,400	800	□□□□	400	800
□□□□□□□□□□□□□□□□	1,400	800			
□□□□□□ □□□□□	3,800	3,400			
	32,400	43,600		32,400	43,600

7. What is Funds flow statement? Explain its uses?

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8. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.

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**SECTION-B**

**Answer any ALL questions:**

**5 X 8 = 40 M**

9. (a). What are the differences between Cost Accounting and Management Accounting?

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**(OR)**

(b). The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	1,03,100	1,03,200		1,03,100	1,03,200

You are required to prepare Comparative Balance Sheet.

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□□□□□□□□	2016	2017	□□□□□□□□	2016	2017
□□□□□□□□	3,00,000	4,00,000	□□□□□ □□□□□	1,15,000	90,000
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□□□□□□□□	40,000	70,000	□□□□□□□□□□	80,000	2,00,000
□□□□□□□□				1,60,000	2,00,000

□□□□□□	30,000	48,000		77,000	1,09,000
□□□□□□	42,000	50,000	□□□□□□□□□□□□	20,000	30,000
□□□□□□□□	55,000	83,000	□□□□□□	15,000	10,000
□□ & □ A/c	20,000	16,000	□□□□□□	10,000	8,000
□□□□□□□□□□□□	40,000	50,000	□□□□□□□□□□		
□□□□□□□□□□	1,03,100	1,03,200	□□□□□□□□□□□□	1,03,100	1,03,200
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**10. Prepare a Balance Sheet from the particulars furnished hereunder :**

- Stock Velocity : 6
- Gross Profit Margin : 20%
- Capital Turnover Ratio : 2
- Fixed Assets Turnover Ratio : 4
- Debt Collection Period : 2 months
- Creditors Payment Period : 73 days
- Gross Profit was Rs.60,000
- Excess of closing stock over opening stock was Rs.5,000
- Difference in Balance Sheet represents Bank Balance.
- The entire sales and purchases are made on credit basis.

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**(OR)**

**(b).** The following are the profit and loss account and the Balance Sheet of XY Ltd. Company.



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To 0000 0000	12,000		
	20,000		
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	50,000		50,000

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			20,000
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	1,60,000		1,60,000

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**11. (a).** Distinguish between Cash flow statement and funds flow statement.

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**(OR)**

**(b).** From the following Balance sheet of XY Ltd as at 31-12-2016 and 31-12-2017, you are required to prepare:

**(iii)** Schedule of Changes in Working Capital;

**(iv)** Funds Flow Statement.

Liabilities	2016	2017	Assets	2016	2017
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
P & L A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision for taxation	16,000	18,000	Bills Receivables	2,000	3,200
Provision for doubtful debts	400	600	Sundry debtors	18,000	19,000
			Bank	6,600	15,200



Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

Additional Information:

- (iv) Dividend totalling Rs.3,500 was paid
  - (v) Land was purchased for Rs.10,000 and amount provided for the amortisation of goodwill totalled Rs.5,000
  - (vi) Debentures of Rs.6,000 were redeemed
- Prepare Cash Flow Statement.

ABC Company Statement of Cash Flows for the year ended 31st March 2017.

	2016	2017		2016	2017
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

Additional Information:

- (iv) Dividend totalling Rs. 3,500
- (v) Rs.10,000/- land purchased and amount provided for the amortisation of goodwill totalled Rs.5,000
- (vi) Debentures of Rs. 6,000 were redeemed

13. (a). The sales and profit for two years are given below:

Statement of Sales and Profit for the year ended 31st March 2017.

Sales (Rs.)                      Profit(Rs.)

	Quantity	Price
2016	1,50,000	20,000
2017	1,70,000	25,000

**Calculate:** Break-even point:

- P/V ratio
- B.E.P
- Sales required to earn a profit of Rs.40,000.
- Profit when sales are Rs.1,80,000.

(OR)

(b). A company is manufacturing 48,000 units at 80% capacity. The selling price per unit is Rs.9. The expenses are as follows.

**Rs.**

Direct wages	62,000
Direct material	60,000
Variable overheads	22,000
Fixed overhead	80,000

The company received a Foreign order for 10,000 units at Rs.8.50 per unit. Give advice about the order.

80% capacity 48,000 units  
 Selling price per unit Rs. 9/-  
 Direct wages Rs. 62,000  
 Direct material Rs. 60,000  
 Variable overheads Rs. 22,000  
 Fixed overhead Rs. 80,000  
 Foreign order 10,000 units at Rs. 8.50 per unit

**GOVERNMENT COLLEGE (AUTONOMOUS)  
 RAJAMAHENDRAVARAM  
 (Re-Accredited by NAAC with “A+” Grade)  
 III B.A (ESC) , VI - Semester Syllabus  
 (For Admitted Batch 2018-19)  
 Cluster  
 COM199:: FINANCIAL SERVICES**

**Max. Marks: 60**

Hours per week 5 – Teaching : 4, Tutorial : 1, Credits: 4

**Objectives:**

- Students will understand the operations and structure of different financial institutions.
- Students will be able to assess risk and return for assets and portfolios.
- Students are able to identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates.

**Outcomes:**

- Describe the general structure of various financial markets
- Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.



**Unit-I: Financial Services:** Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**Reference Books:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. .M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. Machiraji, “Indian Financial System”, Vikas Publishers.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4M
I	Financial Services	2	2
II	Merchant Banking Services	2	2
III	Leasing and Hire-Purchase	2	1
IV	Credit Rating	2	1
V	Other Financial Services	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**

**III B.Com (General & BA-ESC), VI SEMESTER**

**(For Admitted Batch 2018-19)**

**MODEL QUESTION PAPER**

**COM199::FINANCIAL SERVICES**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION–A**

**I. Answer any FIVE of the following questions.**

**5 x 4 = 20 M**

1. Non Banking Institutions    □□□□ □□□□□□□□□□ □□□□□□□□

2. Kinds of Financial Services    □□□□□ □□□□ □□□□□

- 3. Functions of Merchant Banks      □□□□□□ □□□□□□□□ □□□□□□
- 4. Features of Venture Capital      □□□□□□ □□□□□ □□□□□□□□
- 5. Difference between Leasing and Hire Purchase      □□□□□□□□□□□□ □□□□□□□□ ,  
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- 6. Objectives of Credit Rating      □□□□□□□□ □□□□□□□ □□□□□□□□□□□□
- 7. Limitations of forfeiting      □□□□□ □□□□□□□□□□
- 8. NSDL, CSDL

**SECTION-B**

**II. Answer the following questions**

**5 x 8 = 40 M**

9. (a) Explain the role played by the Financial Services in promoting a country's economy.

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(OR)

(b) Describe Fee Based Service.

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10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them

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(OR)

(b) What is Securitization? What are the benefits of Securitization?

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11. (a) Define Leasing and explain Legal aspects of Leasing.

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(OR)

(b) Write an essay on Housing Finance

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12. (a) Explain the advantages and limitation of Credit Rating

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(OR)

(b) Discuss the role of Mutual Funds in Indian Economy.

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13. (a) What are the types of Factoring?

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(OR)

(b) What do you mean by depository system? Explain the advantages of depository system.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(Re-Accredited by NAAC with “A+” Grade)  
III B.A (ESC), VI - Semester Syllabus  
(For Admitted Batch 2018-19)  
COM200 :: MARKETING OF FINANCIAL SERVICES**

Hours per week 5 – Teaching : 4, Tutorial : 1, Credits: 4

**Objectives:**

This course will demonstrate to students the benefits of using an analytical approach to marketing in the financial services industry, and will show students how to undertake that analysis.

**Outcomes:**

- Will be able to define, explain and illustrate some of the frameworks and approaches that are helpful in marketing financial services and describe how.
- marketing contributes to success in modern financial institutions;
- the marketing of services like financial services differs from tangible goods marketing;

**Unit-I: Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

**Unit-II: Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

**Unit-III: Pricing and Promotion Strategies:** Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

**Unit-IV: Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

**Reference Books:**

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.

Unit	Name of the Topic	Essay 8M	Short 4M
I	Difference between Goods and Services	2	2
II	Constructing Service Environment	2	2
III	Pricing and Promotion Strategies	2	1
IV	Distributing Services	2	1
V	Retail Financial Services	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B. A (ESC), VI - Semester  
Model Question Paper  
(For Admitted Batch 2018-19)  
COM200:: MARKETING OF FINANCIAL SERVICES**

Time : 3 Hours.

Max. Marks : 60

**Section - A**

I. Answer any **FIVE** of the following.

5 x 4 = 20 Marks

1. What are the elements of Services?
2. What do you mean by ‘Service Counters’?
3. Service Quality
4. Service Productivity
5. Promotion Strategies

6. Channels of Service Promotion
7. Credit Services
8. Financial Service Firms

**Section – B**

II Answer the following questions

5x8 = 40 Marks

9 a). Write the differences between Goods and Services  
(OR)

b). Explain 'Integrated services Management'.

10 a). How do you manage people for Service Advantage?  
(OR)

b). Define the term 'Customer Loyalty' and Explain

11 a). Explain the pricing strategies.  
(OR)

b). Discuss about B2B Marketing?

12 a). Discuss about Cost and Revenue Management.  
(OR)

b). What are the Channels for service provisions?

13 a). Explain about Investment services.  
(OR)

b). Discuss about the Insurance Services.

**B.Com (BIFS)**  
**(E.M)**

# **Syllabus and Model Question Papers**

## **Semesters – III, IV, V & VI**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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(For Admitted Batch 2019-20) II B.Com (BIFS)**

**III Semester Syllabus**

**COM251:: Corporate Accounting**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to company final accounting using computers.
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

**Unit-I:**

**Accounting for Share Capital** - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

**Unit-II:**

**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

**Unit –III:**

**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

**UNIT – IV:**

**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

**Unit –V**

**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

**Reference Books:**

1. Corporate Accounting – RL Gupta & Radha swami
2. Advanced Accountancy: Jain and Narang
3. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
4. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 7 M	Short 3M	Essay 7 M	Short 3M
1	Accounting for Share Capital	2	1	-	1
2	Issue of Debentures	-	1	1	1
	Redemption of Debentures	1	-		
3	Valuation of Goodwill	1	-	-	1
	Valuation of Shares	1	-	-	1
4	Company Final Accounts	2	-	-	1
5	Provisions of the Companies Act, 2013	-	-	2	1

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**II B.Com (BIFS)**

**III - SEMESTER**

**(For Admitted Batch 2018-19)**

**COM251::CORPORATE ACCOUNTING**

**Time: 2 ½ Hrs.**

**Max Marks: 50 M**

**PART - A**

Answer any **FIVE** Questions. All questions carry equal Marks.

**5 X 3= 15 M**

1. Forfeited shares
2. X ltd. As 10,000 shares of Rs. 100 each. The board of directors as resolved to issue 2 bonus shares of Rs. 100 each for every 5 shares in the company. From the following information write the journal entries for the issue of bonus shares:  
General Reserve Rs. 2,00,000

- |                     |              |
|---------------------|--------------|
| Profit and Loss A/c | Rs. 1,50,000 |
| Shares premium A/c  | Rs. 1,50,000 |
3. A Limited issued 4,000 15% Debentures of Rs.100 each. Assuming that all the debentures issued are taken up and paid up for, pass the Journal Entries in the books of the company in each of the following cases:
    - v) The Debentures are issued at Rs.90 each
    - vi) The Debentures are issued at a premium of 10%
    - vii) The Debentures are issued at a discount of 5% are payable at a Premium of 4%.
    - viii) The Debentures are issued at par and repayable at par.
  4. Non- Convertible Debentures
  5. Net Profit Method
  6. Explain the methods of Valuation of Shares
  7. Format of company Balance Sheet
  8. Schedule - III

### **PART - B**

Answer **ALL** the Questions. All questions carry equal Marks

**5 X 7 = 35 M**

9. (a) Bharani Limited issued 40,000 equity shares of Rs.10/-each at premium of Rs.2/- each for public subscription payable as to Rs2/- on application Rs.6/-on allotment (including premium)Rs.4/- on Ist call. Application for 2,50,000equity shares were received .allotment was made as follows:
  - b) Application for 60,000 shares were rejected completely
  - c) 20,000 shares were allotted among applications for 40,000 shares
  - d) 10,000 shares were fully allotted among the applications for 10,000 shares

Excess application amount of any is returned after adjustments the future calls. All the calls were made received by them . pass necessary entries in the books of Bharani limited.

**OR**

- (b) A company issued 100,000 equity shares of Rs. 10/- each. The payable on shares is as follows:
  - On Application Rs.2/-
  - On allotment Rs 2/-
  - On First call Rs3/-
  - On Second call Rs.3/-
 Received 12000share application and 2000 share application are adjusted with allotment . All call are made and all installments are received except on allotment 200share, on First Call 300 share and on Final call 400share, a pass the necessary journal entries.
10. (a) On 1<sup>st</sup> April 2014, X Ltd issued Rs. 10,00,000/- 7% Debentures at 5% discount repayable in five years at par. The company has a right to redeem to the extent of Rs. 1,00,000 in any year by purchasing in the open market. The interest on debentures was payable half yearly on 30<sup>th</sup> September and 31<sup>st</sup> March and the same was duly paid.

On 31<sup>st</sup> March 2015, the company purchased Rs. 1,00,000/- debenture at a cost of Rs. 91,000. For redemption pass necessary journal ENTRIES IN THE BOOKS OF THE COMPANY UPTO 31<sup>ST</sup> March 2015, if the redemption was out of profit.

**OR**

- (b) What is the Debenture? Explain the various types of Debentures.
11. (a) From the following information calculate the valuation of goodwill
  - The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 – Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is Rs. 800,000/- on which a reasonable return of 10% is expected.



**OR**

(b) Balance sheet of Diamond Ltd as on 31<sup>st</sup> March, 2009

Liabilities	Rs. (In Lakhs)	Assets	Rs. (In Lakhs)
Share capital		Land and Buildings	110
fully paid up shares		Plant and Machinery	130
Rs. 100 each	200	Plant and Trade marks	20
General Reserve	40	Stock	48
Profit and Loss A/c	32	Sundry Debtors	88
Sundry Creditors	128	Bank Balance	52
Provision for Income Tax	<u>60</u>	Preliminary Expenses	<u>12</u>
	<u>460</u>		<u>460</u>

The expert valued the land and buildings at Rs. 240 lakh, Goodwill Rs. 160 Lakh and Plant and Machinery at Rs. 120 Lakh. Out of the total debtors, it is found that debtors for Rs. 8 lakh are bad. The profits of the company have been as follows:

For the year 2006-2007 Rs. 92 lakh.

For the year 2007-2008 Rs. 88 lakh.

For the year 2008-2009 Rs. 96 lakh.

The company follows the practice of the transferring 25% of profits to general reserve. Similar type of companies earn at 10% of the value of their shares. Plant and machinery and land and buildings have been depreciated at 15% and 10% respectively.

As certain the value of shares of the company as under:

- i) .Intrinsic value method.
- ii) Yield value method
- iii) Fair value method

12. (a) Big & Co. Ltd is a company with an authorized capital of Rs. 5,00,000 divided into 5,000 equity shares of Rs. 100 each. On 31-3-2009. 2500 shares were fully called up.

Following are the balances extracted from the ledger of the company as on 31-3-2009.

	Rs.		Rs.
Stock	50,000	Advertising	14,300
Sales	4,25,000	Debtors	38,700
Purchases	3,00,000	Creditors	35,200
Wages(Productive)	70,000	Plant & machinery	80,500
Discount allowed	4,200	Furniture	17,100
Discount received	3,150	Cash & Bank	1,34,700
Insurance up to 30-6-2009	6,720	Reserve	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Bad Debts	3,200
General Expenses	8,950	Calls in arrears	5,000
Profit & Loss A/c	6,220		
Printing & Stationary	2,400		

You are required to prepare trading and profit and loss account for the year ended 31-3-2009 and the balance sheet as on that date of the company. Following further information is given:

1. Closing stock Rs. 91,500
2. Depreciation to be charged on plant and machinery and furniture at 15% AND 10% respectively
3. Outstanding liabilities – Wages – Rs. 5,200, Salary – Rs. 1,200 and Rent Rs. 600
4. Dividend @ 5% on paid up shares capital is to be provided
5. Ignore corporate dividend tax.

**OR**

(b) From the following particulars furnished by Vinayadithya Company Limited prepare Statement of Profit and Loss for the year ending 31<sup>st</sup> March,2014 and a Balance Sheet as on the date.

Particulars	Rs.	Particulars	Rs.
Reimbursement Expenses	13,500	Excise Duty	18,750
Advertising	9,750	Opening Stock of Material	56,250
Premises	75,000	Machinery	1,87,500
Motorcar	82,500	Furniture	37,500
Patents	15,000	Discount(Dr.)	6,000
Bad debts	4,500	Commission Allowed	5,250
Purchases	3,93,750	Interest on Bank Loan	11,250
Interest on Debentures	15,000	Salaries and Wages	1,05,000
Contribution to P.F	15,000	Audit Fees	18,750
Bills Receivables	52,500	Investments	13,500
Goodwill	56,250	Cash at Bank	67,500
Cash in Hand	7,500	Repairs	3,750
Computer Software	60,000	Share Capital 15,000 Equity	
		Shares of Rs.10 each fully paid	1,50,000
10% Debentures	1,50,000	Premium	15,000
Bills Payable	41,250	General Reserve	1,20,000
Sales	8,06,250	Dividend Received	3,750
Allotment money pending	7,500	Bank Loan	37,500

Adjustments:

1. Closing Stock of Raw Material Rs.75,000
  2. Outstanding Wages and Salaries Rs.15,000
  3. Depreciation on Machinery 10%, Furniture 10%, Computer Software 20%.
  4. Make Provision for Taxation at 50%
13. (a) Explain briefly the changes in the Companies Act 2013.

**OR**

(b) Draw the proforma of Final Accounts of Companies Act, 2013.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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**II B.Com (BIFS)**

**III - SEMESTER**

**(For Admitted Batch 2019-20)**

**COM252:: Business Statistics**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objective: to make students get conceptual knowledge of Business Statistics.**

**Unit 1: Introduction to Statistics:**

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

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

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

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

Properties of dispersion – Range - Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson’s and Bowley’s Measures of Skewness-Normal Distribution.

**Unit 4: Measures of Correlation:**

Meaning and use of correlation – Types of correlation-Karl Pearson’s correlation coefficient – Spearman’s Rank correlation-probable error.

**Unit 5: Analysis of Index Numbers:**

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers.

**Additional Input:** Time Series Analysis

**Outcome:** After learning the subject, the students are able to understand the practical Application of Business Statistics

**REFERENCE BOOKS :**

1. Statistical Methods Gupta S.P
2. Fundamentals of Statistics Gupta S.C
3. Business Statistics J.K.Sharma

**Blue Print**

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
<b>I</b>	<b>Introduction of Statistics</b>		-	<b>2</b>	<b>1</b>
<b>II</b>	<b>Measures of Central Tendency</b>	<b>2</b>	<b>1</b>	--	<b>1</b>
<b>III</b>	<b>Measures of Dispersion and Skewness</b>	<b>2</b>	<b>1</b>	--	<b>1</b>
<b>IV</b>	<b>Measures of Correlation</b>	<b>2</b>	<b>1</b>	--	<b>1</b>
<b>V</b>	<b>Analysis of Index Numbers</b>	<b>2</b>	--	--	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**II B.Com (BIFS)**  
**III - SEMESTER**  
**(For Admitted Batch 2019-20)**  
**COM252::BUSINESS STATISTICS**

**Time: 2 ½ Hours**

**Max Marks: 50**

**PART - A**

Answer any **FIVE** Questions .All questions carry equal marks

5x3=15 M

1. What are the differences between Primary and Secondary data?
2. Find the Arithmetic Mean of the following data.

<b>X</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>35</b>	<b>40</b>
<b>F</b>	<b>5</b>	<b>9</b>	<b>13</b>	<b>21</b>	<b>20</b>	<b>15</b>	<b>8</b>	<b>3</b>

3. Calculate the Mean Deviation from Mean from the following data?

<b>Sl. No.</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Numbers</b>	<b>3000</b>	<b>4000</b>	<b>4200</b>	<b>4400</b>	<b>4600</b>	<b>4800</b>	<b>5800</b>

4. Explain the features of Good Average.
5. Importance of Index Numbers
6. Explain the types of Correlation
7. Explain the objectives of Dispersion.
8. Calculate PE from the following data

No. of pairs = 10, Coefficient of Correlation value 0.72

**PART-B**

Answer **ALL** the Questions. All questions carry equal marks.

**5 X 7 = 35 M**

9. (a) Define Statistics, Explain the importance and limitations.

(or)

- (b) Draw Histogram and find out the Mode from the following Data.

<b>C-I</b>	<b>0-10</b>	<b>10-20</b>	<b>20-30</b>	<b>30-40</b>	<b>40-50</b>	<b>50-60</b>	<b>60-70</b>	<b>70-80</b>
<b>F</b>	<b>5</b>	<b>9</b>	<b>13</b>	<b>21</b>	<b>20</b>	<b>15</b>	<b>8</b>	<b>3</b>

10. (a) Find the Arithmetic Mean from the following data.

<b>Marks</b>	<b>0-10</b>	<b>10-20</b>	<b>20-30</b>	<b>30-40</b>	<b>40-50</b>	<b>50-60</b>	<b>60-70</b>	<b>70-80</b>
<b>No.of Students</b>	<b>5</b>	<b>9</b>	<b>13</b>	<b>21</b>	<b>20</b>	<b>15</b>	<b>8</b>	<b>3</b>

(Or)

- (b) Calculate the Mode from the following data.

<b>Age</b>	<b>0-5</b>	<b>5-10</b>	<b>10-15</b>	<b>15-20</b>	<b>20-25</b>	<b>25-30</b>	<b>30-35</b>	<b>35-40</b>
<b>No. of Persons</b>	<b>4</b>	<b>6</b>	<b>8</b>	<b>10</b>	<b>9</b>	<b>4</b>	<b>3</b>	<b>2</b>

11. (a) Calculate Bowley's Coefficient of Skewness from the following data

Marks	20-30	30-40	40-50	50-60	60-70	70-80
Students	5	10	25	45	10	5

(Or)

(b) During the 10 weeks of a session, the marks scored by two students Raghu and Madhav taking the computer programme course are given below who is better scorer? Raghu or Madhav and who is more consistent?

Raghu score	58	59	60	54	65	66	52	75	69	50
Madhav score	87	89	78	71	73	84	65	66	56	46

12. (a) Calculate Co-efficient of Correlation from the following data.

X	11	7	9	5
Y	10	8	6	5

(Or)

(b) Rank of Students in Accounting and Statistics are given, Calculate Co-efficient of Rank Correlation.

Ranks in Accounting	3	4	2	6	1	5
Ranks in Statistics	3	1	4	2	5	6

13. (a) Calculate the Price Index from the following Data and Check whether Time Reverse test is satisfied:

Commodity	Base year		Current year	
	Price (Rs.)	Quantity (Kgs.)	Price (Rs.)	Quantity (Kgs.)
A	32	50	30	50
B	30	35	25	40
C	16	55	18	50

(Or)

(b) Construct the Consumer Price Index Number for 2000 on the basis of 1999 using family budget method from the following Data.

Commodity	Rice	Wheat	Pulses	Ghee	Oil
Weights	40	20	15	20	5
Price (per unit Rs. 1999)	16	40	0.50	5.12	2.00
Price (per unit Rs. 2000)	20	60	0.50	6.25	1.50

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**II B.Com (BIFS)**  
**(For Admitted Batch 2019-20)**  
**III Semester Syllabus**  
**COM140 - Banking Theory & Practice**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

- a) Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
- b) Understand the role of transactions costs and informational asymmetries in the operation of the banking system.
- c) Explain how bank-based systems differ from market-based systems.

**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems**

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

**Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

**Unit-IV: Banker and Customer**

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

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

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

**Reference Books:**

4. Guru Swamy, “Banking Theory and Practice” Tata Mc Graw Hill
5. Krishna, Raju and Manjusha, Priya, “Banking Theory and Practice” Pragathi Prakashan educational Publishers.
6. E.Gordon & K.Natarajan, “Banking Theory and Practice”, Himalaya Publishing House

**Blue Print**

<b>Units</b>	<b>Essay</b>	<b>Short</b>
	<b>7 Marks</b>	<b>3Marks</b>
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>1</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>2</b>

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II B.Com (BIFS) III Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM140::Banking Theory and Practice**

Time: 2 ½ Hours

Max. Marks: 50

**SECTION-A**

Answer any **FIVE** from the following questions

5 X 3 = 15 M

1. Explain various Kinds of Banks.
2. Drawbacks of Unit Banking
3. Uses of INTERNET Banking
4. Functions of Regional Rural Banks
5. Types of Customers
6. Payment Gateways
7. Know Your Customer(KYC)
8. Holder in Due course

**SECTION- B**

Answer **All** the questions

5 X 7 = 35 M

9. a) Define Bank. Explain the various functions of commercial banks.  
OR  
b) Differentiate between Reserve Bank and Commercial Banks activities.
10. a) Define Branch Banking. Explain the advantages and Disadvantages of Branch Banking?  
OR  
b) Explain the Recent Innovations in Indian Banking Sector.
11. a) Discuss the Role and Importance of Co-operative Banks in India.  
OR  
b) Explain the Role of NABARD in agricultural development.
12. a) Define Banker and Customer. Explain about various types of customers.  
OR  
b) Explain about general relationship between Banker and Customer.
13. a) Explain the Duties and Responsibilities of Collecting Banker.  
OR  
b) Explain about Statutory Protection to Collecting Banker.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**(For Admitted Batch 2019-20)**  
**II B.Com (General, Computers & BIFS)**  
**IV Semester Syllabus**  
**COM141 – Accounting for Service Organisations**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. Understand the nature and purpose of different types of services organisations (commercial voluntary, public sector and so on)
2. Describe the different service organisations may be structured
3. Understand basic concepts of organizational structure

**Outcomes:**

4. To Understand the fundamental concepts underlying accounting, finance, management and marketing.
5. To Understand Responsibilities of service auditors.
6. To Understand opportunities and risks, developing organizational plans, allocating resources, and accomplishing objectives

**Unit —I Electricity Supply Companies:**

Accounts of Electricity supply companies: Double Accounting system-Revenue Account - Net Revenue Account - Capital Account - General Balance Sheet (including problems).

**Unit —II Bank Accounts:**

Bank Accounts - Books and Registers to be maintained by Banks – Banking Regulation Act, 1949

**Unit —III Bank Accounts Problems:**

Legal Provisions Relating to preparation of Final Accounts – Preparation of Profit/Loss Account and Balance Sheet with Schedules.

**Unit-IV: Insurance Companies**

Life Insurance Companies -Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems)-LIC Act, 1956.

**Unit-V: General Insurance**

Principles - Preparation of final accounts - with special reference to fire and marine insurance ( problems on in Fire Insurance) – GIC Act, 1972.

**Suggested Readings**

1. Corporate Accounting-RL Gupta& M. Radha Swami
2. Corporate Accounting-P.C. Tulsian
3. Advanced Accountancy: Jain and Narang
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.

**Blue Print**

Unit	Topic	Essay		Short 3M
		Problem 7M	Theory 7M	
<b>I</b>	<b>Electricity Supply Companies</b>	<b>2</b>	<b>--</b>	<b>2</b>
<b>II</b>	<b>Bank Accounts</b>	<b>--</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Bank Accounts Problems</b>	<b>2</b>	<b>--</b>	
<b>IV</b>	<b>Insurance Companies</b>	<b>2</b>	<b>--</b>	<b>2</b>
<b>V</b>	<b>General Insurance</b>	<b>1</b>	<b>1</b>	<b>2</b>



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2019-20)**  
**(Model Question Paper)**  
**COM141::ACCOUNTING FOR SERVICE ORGANISATIONS**

**Time: 2 ½ Hours**

**Max Marks: 50**

**SECTION – I**

Answer any **FIVE** from the following.

**5x3=15 Marks**

1. Difference between Double Entry System and Double Accounting System?
2. Give a Proforma of Profit and Loss Account of Banking Company.
3. Re-Insurance, Annuity, Surrender value
4. Slip System.
5. Explain about Different types of Policies.
6. What are the features of Double Accounting system?
7. Draw a Profarma of Revenue account in General Insurance Company.
8. Distinguish between Life Insurance and General Insurance.

**SECTION – II**

Answer the following questions.

**5x7=35 Marks**

- 9. a)** Following balances are extracted from the books of CLS Corporation as on 31-03-2017.  
Credit Balances: Equity Shares 1,64,700; Debentures 60,000; Sundry Creditors on open Accounts 300; Depreciation fund 75,000; Sale of Current 39,000; Meter rent 1500;  
Balance of Net Revenue Accountason 1<sup>st</sup>April,2016.

Debit Balances: Capital Expenditure on 31-03-2017 2,85,000; Capital Expenditure during 2016-17 18,300; Sundry Dr's for current supplied 12,000; Other Debtors 150; Stores in Hand 1,500; Cash in hand 1,500; Cost of generation of electricity 9,000; Cost of distribution of electricity 1,500; Rent, Rates Taxes 1,500; Management expenses 3,600; Depreciation 6,000; Interim Dividend 6000; Interest on Debentures. Prepare Capital Account, Revenue Account, Net Revenue Account, Balance sheet from the above trial balance.

**(OR)**

- b)** From the following particulars draw up Capital Account and General Balance Sheet as on 31<sup>st</sup> march, 2017 on double accounting system. Authorized capital Rs.30,00,000; Subscribed capital Rs.26,00,000; 11% Debentures Rs. 4,00,000: Trade Creditors Rs.1,60,000; Reserve Rs.1,50,000; Trade Debtors Rs. 3,80,000; Cash in hand and at Bank Rs.3,50,000; Investments Rs.1,50,000; Stock Rs.2,40,000. Expenditure to 31<sup>st</sup> march 2016: Land Rs. 1,20,000; Shafting etc.,Rs.13,50,000; Machinery Rs. 4,00,000; Building Rs.1,30,000.The expenditure during the year ended 31-03-2017 was Rs.2,50,000 has been created. The balancing item of Rs.1,60,000 may be taken as profit to the company.

**10. a)** Explain in brief various provisions of Banking Regulations Act, 1949.

**(OR)**

b) Write short notes on 1) Investments 2) Advances 3) Deposits 4) Contingent Liability

**11. a)** From the following information prepare profit and loss account of VANI Bank for the year ended on 31-03-2017. Interest on Loans Rs.2,59,000; Interest on fixed deposits Rs.3,17,000. Rebate on bills discounted Rs.49,000; Commission Rs.8200; Payments to employees Rs.54,000; Discount on bills discounted Rs. 1,55,000; Interest on cash credits Rs.2,23,000; Rent and Taxes Rs. 18000; Interest on over drafts Rs. 1,54,000; Director's fees Rs. 3000; Auditors Rs.1,200; Interest on savings bank deposits Rs.68,000; Postage, Telegrams Rs.1,400; Printing and stationery Rs.2,900. Sundry charges Rs.1,700.

Additional Information:

(a) Provide for contingencies Rs. 20,000.

(b) Transfer Rs. 1,55,700 to reserve fund.

(c) Transfer Rs.20,000 to central government.

**(OR)**

**b)** The following figures are extracted from the books of NEW Bank Ltd., as on 31-03-2017. Interest on discount received Rs.40,60,000; Interest paid on deposits Rs.24,04,000; Issued and subscribed capital Rs.10,00,000; Reserve under section 17 Rs.7,00,000; commission, exchange and brokerage Rs.1,80,000; Rent received Rs.60,000; Profit on sale of investment Rs.1,90,000; Salaries and allowances Rs.2,10,000; Director's fees and allowances Rs.24,000; Rent and taxes paid 1,08,000; Stationary and printing Rs.48,000; Postage and Telegrams Rs.40,000; Other expenses Rs.10,000; Audit fees Rs. 8,000; Depreciation on bank's properties Rs. 25,000.

Additional information:

(a) A customer whom a sum of Rs.5,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate. Interest due at 15% on his debt has not been provided in the books.

(b) Provision for bad and doubtful debts on other debts necessary Rs.1,00,000.

(c) Rebate on bills discounted on 31-3-2016, Rs.10,000 and Rebate on bills discounted on 31-3-2017.

(d) Provide Rs.7,00,000 for income tax.

(e) The directors desire to declare 10% dividend. Prepare the Profit and Loss account in accordance with law.

**12 a)** A Life Insurance Corporation gets its valuation made once in every two years. The Life Insurance fund on 31-03-2017 amounted to Rs.41,92,000 before providing for Rs. 32,000 for the share holders dividend for the year 2016-17. Its actual valuation on 31-03-2017 disclosed net liability of Rs. 40,40,000 under the assurance and annuity contract. An interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31<sup>st</sup> march, 2017. Prepare a statement showing the amount now available as bonus to policy holders.

**(OR)**

**(b)** The Revenue Account of a Life Insurance Company shows the Life Insurance Fund at the end of the year 2017 at Rs. 31,20,800 before Taking in to account the following items.

- (i). Claims intimated but not admitted Rs. 40,000.
  - (ii). Bonus utilised in reduction of premium Rs. 6,500.
  - (iii). Interest accrued on securities Rs.12,500.
  - (iv). Outstanding premiums Rs.11,000.
  - (v). Claims covered under re – insurance Rs. 12,000.
- Pass the necessary journal entries, giving effect to the above omissions

**13 a)** From the following particulars ascertain the claim to be lodged in respect of consequential loss policy. The Policy is for Rs.4,90,000 with an indemnity period for 6 months. Fire Occurred on 01-07-2016 and affected sales for 3 months. Sales for 12 months ending 30-6-2016 amounted to Rs.5,00,000 and for the accounting year ended 31-12-2015 amounted to Rs.2,00,000. Sales for 3 months ending 30<sup>th</sup> September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

**(OR)**

**(b)** Explain about using terminology in General insurance claims.

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**CBCS/SEMESTER SYSTEM**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
 (For Admitted Batch **2019-20**)

**COM143 - BUSINESS LAWS AND INCOME TAX**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Unit – I: Contract**

Meaning and Definition of Contract – Essential elements of valid contract – Valid, Void and Voidable Contracts – Indian Contract Act, 1872

**Unit – II: Offer and Acceptance**

Definition of valid offer, acceptance and consideration – Essential elements – of a valid offer, acceptance and consideration

**Unit – III: Capacity of Parties and Contingent Contract**

Rules regarding to minor contracts – Rules relating to contingent contracts- Different modes of discharge of contracts – Rules relating to remedies to breach contract.

**Unit – IV: Income Tax Law**

Basic Concepts : Income , Person, Assesse, Assessment year, Agricultural income, capital and revenue, Residential Status, Income Exempt from tax (theory only).

**Unit – V: Income from Salary**

Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C(including problems)

**Suggested Readings:**

1. J Jayasankar, Business Laws, Margham Publication, Chennai- 17
2. Kapoor N D , Mercantile Law, Sultan Chand
3. Balachandram V, Business Law Tata

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essa y 7M	Shor t 3M	Shor t 3M	Essa y 7 M
<b>Unit – I</b>	<b>Contract</b>	<b>2</b>	<b>2</b>	<b>-</b>	
<b>Unit – II</b>	<b>Offer &amp; Acceptance Consideration</b>	<b>2</b>	<b>2</b>		
<b>Unit – III</b>	<b>Capacity to Contract &amp; Contingent Contract</b>	<b>2</b>	<b>2</b>		
<b>Unit – IV</b>	<b>Income Tax Law</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Unit – V</b>	<b>Income from Salary</b>	<b>1</b>	<b>1</b>		<b>1</b>

**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2018-19)**  
**COM143 - BUSINESS LAWS AND INCOME TAX**

**Time: 2 ½ Hrs.**

**Max. Marks: 50**

**SECTION - A**

**I. Answer any FIVE of the following questions. 5 x 3 = 15 M**

1. Valid Offer
2. Voidable Contracts
3. Undue Influence
4. Breach of Contract
5. Doctrine of Frustration
6. Assessee
7. Taxes
8. Types of Allowances

**SECTION - B**

**II. Answer ALL the following questions. 5 x 7 = 35 M**

9. (A). Explain the essential elements of a Valid Contract.  
(OR)  
(B). Explain various types of Contracts.
10. (A). Define Acceptance. What are the essential elements of a Valid Acceptance.  
(OR)  
(B). "No Consideration, No Contract" - Explain.
11. (A). Discuss about the Minor's Contracts.  
(OR)  
(B). Explain different Modes of Discharge of Contract.
12. (A). How do you determine the Residential Status of an Individual?  
(OR)  
(B). Define Salary. Explain the main characteristics of Salary.
13. (A). Define Agricultural Income and Non-Agricultural Income and give examples.  
(OR)

(B). Mr. Raj submits the following particulars for the previous year.

- (i). Salary Rs. 16,200/- per month.
  - (ii). D.A. Rs. 11,800/- per month.
  - (iii). He contributes 12.5% of his Basic Pay of PRF the employer also contributes the same amount.
  - (iv). Education allowance for 3 children Rs. 6,000/-.
  - (v). Medical allowance Rs. 8,600/- allowance actually spent Rs. 3,000/-
  - (vi). Telephone bill Rs. 5,000/- paid by the employer on behalf of Mr. Raj.
  - (vii). 3 servants of a salary of Rs. 350/- per month per person appointed by Mr. Raj and their salary paid by employer.
  - (viii). Surrender of earned leave and received an amount of Rs. 22,000/-
  - (ix). LIC premium paid by employer on Life policy of Mr. Raj is Rs. 6,000/-
  - (x). Mr. Raj paid Professional Tax of Rs. 2,400/-
  - (xi). He has been provided with rent free house by the college whose FRV is Rs. 5,000/- per month and furniture facility of which cost Rs. 25,000/- by the employer.
  - (xii). Group insurance premium also being paid by the employer Rs. 1,560/-.
  - (xiii). He went on tour for official purpose and received travelling allowance Rs. 6,000/-.
- Compute his taxable salary for Assessment Year 2016 - 2017.

**II B.Com (BIFS), IV SEMESTER**  
**(For Admitted Batch 2019-20)**  
**COM218 : INSURANCE AND RISK MANAGEMENT**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- a) To acquaint the student with the basic knowledge of the principles of Insurance and risk management, regulations of insurance business in competitive world.
- b) To gain knowledge in financial and legal aspects of insurance management and its regulation and various policies of insurance.

**UNIT-I: Introduction and Scope of Insurance:**

Historical perspective, Conceptual Framework, Meaning, Nature, Advantages and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Fundamental principles of insurance- Indian Insurance Sector-

**UNIT-II: Insurance Policies:**

Kinds of Life Insurance Policies-ULIPs- Types of General Insurance – Policies of General Insurance- General Insurance Act-Motor, Fire Marine and Agricultural Insurance and other insurances - Operation of Insurance Companies in India

**UNIT-III: Risk and Insurance**

Concept of Risk- Types of Risks- Risk Management objectives and Importance-Tools of Risk Management- Role of Actuaries- Product framing, Underwriting guidelines, Re-insurance, Preparation of Insurance Documents, Policy Conditions.

**UNIT-IV: Financial Aspects of Insurance Management**

Role of Financial Institutions, Insurance Companies, Financial Market, Structure and functions, Important Life Insurance Products and General Insurance Products, Determination of Premiums and Bonuses, Distribution Channels of Insurance - Reforms in Indian Insurance Industry

**UNIT-V: Insurance Laws and Regulations**

Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999 and IRDA (Insurance Regulatory Development Authority) Regulations. Ombudsman Scheme, Code of Conduct in Advertising, Financial Planning and Taxation, Tax Benefits under Life Insurance Policies

**Reference Books:**

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)
2. Life Insurance – Institute of Insurance, Mumbai
3. General Insurance – Institute of Insurance, Mumbai
4. Sharma R.S. – Insurance : Principles and Practice, 1960 Vora Bombay

<b>Blue Print</b>			
<b>Units</b>	<b>Topic</b>	<b>7 Marks</b>	<b>3Marks</b>
<b>I</b>	<b>Introduction and Scope of Insurance</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Insurance Policies</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Risk and Insurance</b>	<b>2</b>	<b>1</b>
<b>IV</b>	<b>Financial Aspects of Insurance Management</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Insurance Laws and Regulations</b>	<b>2</b>	<b>2</b>

**Programme: II B.COM (BIFS), Semester: IV**  
**Model Question Paper**  
**COM218 : INSURANCE AND RISK MANAGEMENT**

Time: 2 ½ hrs

Max. Marks: 50

**SECTION-A**

**Answer any FIVE from the following questions**

**5 X 3 = 15 M**

1. Historical Perspective of Insurance
2. Indian Insurance Sector
3. Importance of ULIPs
4. Discuss the other insurances
5. Tools of Risk Management
6. Determination of Premiums and Bonuses
7. Role of Ombudsmen Scheme
8. Financial Planning

**SECTION- B**

**Answer all the questions**

**5 X 7 = 35 M**

9. a) Explain the Meaning, Nature, Advantages of Insurance.  
Or  
b) Discuss the fundamental principles of insurance.
10. a) Discuss the structure and operations of Indian insurance companies.  
Or  
b) Explain various types of General Insurance policies are available in India.
11. a) Explain the concept of Risk. Discuss the various types of Risks associated with Insurance.  
Or  
b) Explain the following concepts
  - i) Role of Actuaries in Insurance Product framing
  - ii) Re-insurance.
12. a) Role of Financial Institutions and Insurance Companies in Economic growth.  
Or  
b) Discuss the Reforms in Indian Insurance Industry
13. a) Role of IRDA regulations to protect the insurance policy holder.  
Or  
b) Discuss the tax benefits under Insurance Policies.



**III B. COM (BIFS) – V - SEMESTER SYLLABUS**  
**COM276:: COST AND MANAGEMENT ACCOUNTING**

**Max. Marks : (60+40)      Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4**

Objectives:

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing

**Unit-I: Introduction**

**Cost Accounting:** definitions, features, objectives, functions, scope, advantages and limitations. **Management Accounting:** definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting Cost concepts-Cost classification -preparation of cost sheet.

**Unit-II: Material Cost**

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods.

**UNIT-III: Financial Statement Analysis:**

Financial Statement Analysis – Meaning- Features- Objectives-Advantages - Limitations-Different Types of Financial Statements – Preparation and Presentation of Financial Statement – Comparative Statements – Common size Statements and Trend Analysis. (including problems).

**UNIT-IV: Marginal Costing**

Concept of Marginal Costing – Features-Advantages and Limitations –Cost Volume Profit Analysis – Break- Even-Point- Decision Making. (including problems).

**UNIT-V: Ratio Analysis:**

Meaning, classification, advantages and limitations of ratio analysis. Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including Simple problems).

**Reference Books :**

1. Cost and Management Accounting Jain and Narang Kalyani Publishers
2. Cost and Management Accounting M.N Arora Himalaya Publishing House
3. Management accounting Sarma and Gupta kalyani publishers
4. Management accounting S.P.Guptha S.Chand

<b>Blue Print:</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay (8M)</b>	<b>Short (4M)</b>	<b>Essay (8M)</b>	<b>Short (4M)</b>
<b>I</b>	<b>Introduction</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>II</b>	<b>Material Cost</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>III</b>	<b>Financial Statement Analysis</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>IV</b>	<b>Marginal costing</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>V</b>	<b>Ratio Analysis</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**(For Admitted Batch 2018-19)**  
 Model Question Paper  
**COM276:: COST AND MANAGEMENT ACCOUNTING**

Time: 3hrs

Max. Marks: 60

**SECTION-A**

**Answer any FIVE from the following questions**

**5 X 4 = 20 M**

1. Objectives of management accounting
2. Profitability ratio
3. ABC Analysis
4. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.
5. Trend Analysis
6. BEP Chart
7. Calculate EOQ  
 Annual Consumption – 6000Units  
 Cost of Ordering – Rs. 60  
 Carrying cost – Rs. 2
8. From the following information calculate:  
 P/V Ratio  
 Breakeven point.

	Rs.
Total Fixed Costs	4,500
Total Variable Costs	7,500
Sales	15,000

**SECTION- B**

**Answer All the questions**

**5 X 8 = 40 M**

9. a) Distinguish between Cost Accounting and Management accounting.  
 OR

- b) From the following particulars prepare Cost sheet as on 31<sup>st</sup> December 2016

	Rs.		Rs.
Direct material	1,00,000	Depreciation:	
Direct wages	30,0000	Factory plant	500
Wages of foreman	2,500	Office premises	1,250
Electric power	500	Consumable stores	2,500
Lighting:		Manager's salary	5,000
Factory	1,500	Director's fees	1,250
Office	500	Office stationery	500
Storekeeper's wages	1000	Telephone charges	125
Oil and water	500	Postage and telegrams	250
Rent : Factory	5,000	Salesmen's salaries	1,250
Office	2,500	Travelling expenses	500
Repairs and Renewals:		Advertising	1,250
Factory plant	3,500	Warehouse charges	500
Office premises	500	Sales	1,89,500
Transfer to reserves	1,000	Carriage outward	375
Discount on shares written off	500	Income- tax	10,000
Dividend	2,000		

10. a) The Received side of the Stores Ledger Account shows the following particulars.

January 1	Opening Balance	500units @ Rs.4/-
January 5	Received from Vendor	200units@Rs. 4.25
January12	Received from vendor	150units@ Rs 4.10
January 20	Received from vendor	300 units @ Rs. 4.50
January 25	Received from Vendor	400units@ 4

Issue of materials were as follows:

Jan.4 – 200 units , Jan 10 – 400 units, Jan 15 –100 units, Jan 19 – 100 Units, Jan 26 – 200 units  
Jan 30 - 250units. Issues are to be priced on the principle of 'First in First out'.

OR

b) Explain the advantages and disadvantages of FIFO & LIFO Methods.

11. a) Enumerate the advantages and limitations of Financial Statement Analysis.

OR

b) The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	1,03,100	1,03,200		1,03,100	1,03,200

You are required to prepare Comparative Balance Sheet.

12 a) Define Marginal Costing and explain its limitations.

OR

b) The sales and profit during the years were as follows.

<u>Year</u>	<u>Sales</u>	<u>Profit</u>
2015	2,40,000	30,000
2016	2,70,000	42,000

Calculate:-

- (i) P/v ratio
- (j) Break Even Sales

- (k) Profit when sales are Rs.1,50,000  
 (l) Sales required to earn a profit of Rs.5,70,000

13. a) Explain the different types of ratios

OR

b) The following are the profit and loss account and the Balance Sheet of XY Ltd. Company.

Dr		Cr	
Trading and profit & loss a/c			
Particulars	Rs.	Particulars	Rs.
To Opening Stock	10,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	15,000
To Gross Profit	50,000		
	1,15,000		1,15,000
To Operating expenses	15,000	By Gross Profit	50,000
To Interest	3,000		
To Selling Expenses	12,000		
To Net Profit	20,000		
	50,000		50,000

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Capital	1,00,000	Land & Buildings	50,000
Profit & Loss Account	20,000	Plant & Machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Sundry Debtors	15,000
		Bills Receivables	12,500
		Cash at Bank	17,500
		Furniture	20,000
	1,60,000		1,60,000

You are required to calculate the following Ratio's.

- Stock Turnover /Ratio
- Current Ratio
- Gross Profit Ratio
- Net Profit Ratio
- Liquidity Ratio
- Proprietary Ratio.

**(For Admitted Batch 2018-19)**  
**COM151::INDIRECT TAXES**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objective: to make students get knowledge on various aspects of Indirect Taxes with special reference to recently enacted GST.**

**UNIT – 1**

History of Indirect Taxes in India – Multiple laws, taxes, compliances, and effect – effect on inflation and pricing. History of GST in India – 2004-2018; implementation challenges, restructuring of the departments of taxation. **(10 Hours)**

**UNIT -II**

IGST, SGST and CGST- Act, rules, notifications, department hierarchy. Goods and services, threshold limit (Sec.22,23); registration, amendment and Cancellation(Sec.17)**with Lab work** - Supply of goods, types- mixed, composite, exempted, and taxable. Taxable person – composition, non-composition (Sec. 8,9,10)- rules for composition option – option, withdrawal procedure. **(15 hours)**

**UNIT – III**

Output Tax – Schedules, Rates, exemptions, zero-rated – Input Tax Credit – Blocked Credits Reversal of input tax credit – Place of Supply (Sec.11of IGST Act) – Time of supply – value of supply – Act – Rules.**(10 hours)**

**UNIT – IV**

Invoice – Debit Notes – Credit Notes – Bill of Supply – Receipts. Accounts and records with rules-Exports refund – procedure – Way Bill – Rules (Sec. 138) penalties and assessment procedures and audit. Returns – GSTR 3/3-b,4,1,,12, 2, 2A, Annual returns - *with lab Work on online filing procedure- Computation of Tax and Compliance Procedures involving problems.* **(15 Hours)**

**UNIT – V**

Customs Duty – Introduction – Basic Concepts – Scope and Coverage of Customs Duty – Nature of Customs Duty – Classification of Customs – types of Customs Duties – exemptions from Customs Duty – Valuation of Customs Duty(including Problems )- Customs Procedures – Import Procedure – Export Procedure – Baggage – Courier and Post – Warehousing in Customs – Duty Drawback.**(10 Hours)**

**Outcome: After learning the subject the students are able to work with ITC and GST Provisions Practically**

**Reference Books:**

1.V.S.Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., New Delhi.

2.Customs Law Manual and Customs Tariff of India – R.K.Jain.

3.Background material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.

4.V.K.Sareen and Ajay Sharma, Indirect Tax Laws, Kalyani Publications, New Delhi.

### **Blue Print**

<b>Unit</b>	<b>Name of the Topic</b>	<b>PROBLEM</b>		<b>THEORY</b>	
		<b>Essay(8M)</b>	<b>Short (4M)</b>	<b>Essay(8M)</b>	<b>Short (4M)</b>
<b>1</b>	<b>History of Indirect Taxes</b>	-	-	<b>1</b>	<b>2</b>
<b>2</b>	<b>Comprehensive GST Act</b>	<b>1</b>	-	<b>2</b>	<b>1</b>
<b>3</b>	<b>Output Tax and Input Tax</b>	-	<b>1</b>	<b>1</b>	<b>1</b>
<b>4</b>	<b>Assessment of GST</b>	-	-	<b>1</b>	<b>1</b>
<b>5</b>	<b>Customs Duty</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

III B.Com (General) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM151::INDIRECT TAXES**

Time: 3Hrs

Max. Marks: 60

**SECTION –A**

Answer **ANY FIVE** of the following Questions

**5x4 =20M**

1. GSTN
2. Composite Supply
3. Debit Notes – Credit Notes
4. UTGST
5. Mr. Anand sold goods to Mr. Ramesh worth Rs 1,00,000. The invoice was issued on 15th January. The payment was received on 31st January. The goods were supplied on 20th January. What will happen if, in the same example an advance of Rs 50,000 is received by Mr. X on 1st January. Find the time supply of Mr. Anand.
6. Mr. Tom a citizen of USA came to India on a tourist visa. He carries with him the following baggage:
  - a. Travel Souvenir Rs.85,000
  - b. Other articles carried on in Person Rs. 1,50,000
  - c. 120 sticks of cigarettes of Rs. 100 each Rs. 12,000
  - d. Fire alarm with 100 cartridges ( Value includes the cartridges @500/- each Rs.1 LakhDetermine the customs duty payable if the effective customs rate is 25.75% including education cess.
7. Input Service Distributor
8. Bill of Entry

**SECTION –B**

Answer the following Questions

**5 x 8 =40M**

9. a. Briefly explain the Genesis of Goods and Services Tax in India  
**Or**  
b. Briefly explain the Indirect Tax Reforms in India
10. a. Explain the registration of Supplier under CGST  
**Or**  
b. Determine the value of supply and the GST liability to be collected and paid by the owner with the following particulars.  
  
Rent of a commercial building Rs, 18,00,000

Maintenance charges collected by the local society from the owner and repaid by the tenant  
Rs.2,50,000

Owner intends to charge GST on refundable advance, as GST is applicable on advance

Rs. 6,00,000

Municipal taxes paid by the owner Rs. 3,00,000.

The GST rates applicable on renting of business premises is 9% CGST and 9% SGST

- 11.** Explain the provisions relating to Time and Value of Supply of Goods and Services under CGST

**Or**

Mr. Prakash imported certain goods weighing 1000 kgs with CIF (cost, insurance and freight) value of US\$ 40,000. The exchange rate was 1US\$= Rs.45 on the date of presentation of bill of entry. The basic customs duty is chargeable @10% and the education cess as applicable There is no excise duty payable on these goods, if manufactured in India. As per notification issued by the Government of India anti dumping duty has been imposed on these goods This will be equal to the difference between amount calculated @ US\$ 60 per kg and landed value of the goods. You are required to compute the customs duty and anti-dumping duty payable by Mr. Prakash.

- 12.** Explain about the assessment procedure and audit of taxable persons under CGST

**Or**

Explain about various returns to be filed by regular business under GST Act, 2017

- 13.** What are the various types of customs duties under the Act

**Or**

Explain in detail the Export Procedure under the Customs Act



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III B.Com (BIFS) V Semester  
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**Syllabus**

**COM277::FINANCIAL INSTITUTIONS AND MARKETS**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**UNIT-I: Indian Financial System**

Indian Financial System- Objectives, Functions and Structure of Indian Financial System. Role of Financial System for the development of Economy- Functions and Structure of Financial Institutions, Financial Markets and Financial Instruments.

**UNIT-II: Financial Institutions**

Origin – Concept – Definition – Structure and Role of Financial Institutions. Non-Bank Financial Companies – Concept and Scope and Role, Structure – Growth – Regulation of NBFCs.- An Overview of the Present Position of NBFCs.

**UNIT-III : Financial Markets – An overview**

**Financial Markets-** Introduction, Types of Financial Markets, Components of Money Market, Components of Capital Markets, Differences between Money Market and Capital Market, Differences between Primary Market and Secondary Market

**UNIT-IV: Money Market and Capital Market:**

Money Market Instruments and Capital Market Instruments- **Equity & Bond Market:** Issue of Shares- Types of Equity- Stock Exchanges in India- Different Types of Bonds Available in the Market – Various Innovations in the Equity & Bond Market.

**UNIT-V : Stock Exchange: Functions and Objectives of Stock Exchange, BSE and NSE-** Securities and Exchange Board of India – Powers and Functions of SEBI – Regulatory Framework in India. **Role of SEBI in Investor Protection.** Financial Sector Reforms and Problems.

**Reference Books:**

1. Bhole, L.M – Financial Institutions and Markets, Tat McGraw – Hill Publishing Company Limited, New Delhi, 2005.
2. Khan, M.Y – Indian Financial System, Tat McGraw Hill Publishing Company Limited, New Delhi, 2004
3. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai.
4. Vasant Desai, Indian financial system, Himalaya Publisher.

**Blue Print**

Units	Essay- 8 Marks	Short -4Marks
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>1</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>2</b>

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III B.Com (BIFS) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM277:: FINANCIAL INSTITUTIONS AND MARKETS**

Time: 3hrs

Max. Marks: 60

**SECTION-A**

Answer any **FIVE** from the following questions

5 X 4 = 20 M

1. Indian Financial System.
2. Financial Markets.
3. Non-Bank Financial Companies.
4. Role of Financial Institutions.
5. Differences between Primary Market and Secondary Market.
6. Types of Financial Markets.
7. Capital Market Instruments.
8. BSE and NSE

**SECTION- B**

Answer **All** the questions

5 X 8 = 40 M

9. a) Define Indian Financial System. Explain the various functions of Indian Financial System and Structure of Indian Financial System.  
OR  
b) Functions and Structure of Financial Institutions and Financial Markets.
10. a) Structure and Role of Financial Institutions .  
OR  
b) Explain Role and Structure of Non-Bank Financial Companies.
11. a) Types of Financial Markets, Components of Money Market, Components of Capital Markets.  
OR  
b) Differences between Money Market and Capital Market .
12. a) Define Discuss Money Market Instruments and Capital Market Instruments.  
OR  
b) Explain the Different Types of Bonds Available in the Market.
13. a) Functions and Objectives of Stock Exchange.  
OR  
b) Explain Role of SEBI in Investor Protection.

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 III B.Com (BIFS) V Semester  
**(For Admitted Batch 2018-19) SYLLABUS**  
**COM278::Financial Services**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objective:**

To enlighten the students with the concepts and practical dynamics of financial markets and financial services. To understand the various kinds of Financial Services.

**UNIT I :** Introduction to Financial Services – concept , Scope, objectives – characteristics – classification of financial services- Growth of Financial Services in India – new Financial products and services, Innovative Financial Instruments- Financial Service sector in India - problems faced. Regulatory framework.

**UNIT II :** Merchant Banking - meaning - definition - scope- functions - merchant banker’s code of conduct – qualities for merchant bankers- SEBI guidelines-Merchant banker’s commission- Merchant bankers in market making process-Progress of merchant banking in India-Scope - Problems of merchant bankers.

**UNIT III:** Lease Financing - definition, characteristics, types of lease, financial lease vs. operating lease - test for financial lease- participants - leasing process - services of the lessor - advantages of leasing - limitation of lease financing – the Indian leasing scenario. Hire purchasing - Definition and features –Concept of hire purchasing - Rights of hirer– Bank credit for hire purchase-difference between Hire Purchasing and Lease Finance.

**UNIT IV :** Venture capital- meaning- features-scope of venture capital- importance- origin- Venture capital guidelines- stages of venture capital financing- The Indian Scenario: methods of venture financing-Suggestions for growth of venture capital.

**Credit Rating** – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

**UNIT V:** Mutual Funds - meaning – Fund unit vs. share- origin -types of mutual fund-importance- Functions, advantages and growth.

Factoring: Meaning, terms and conditions-Functions- benefits-Cost of factoring-types of factoring-Discounting-Difference between factoring and discounting – Advantages and Disadvantages of factoring.

**Reference Books:**

1. E.GordonK.Natarajan Financial Markets and Services Himalaya publishing House 2014, Revised Edition Reference Book
2. Dr.JosephAnbarasu, Boominathan. V.K, Manoharan. P and Gnanaraj.G Financial Services Sultan Chand & Sons Current Edition

**Blue Print**

Units	Essay – 8 Marks	Short – 4Marks
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>1</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>2</b>

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III B.Com (BIFS) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM278:: Financial Services**

Time: 3Hours

Max. Marks: 60

**SECTION-A**

Answer any **FIVE** from the following questions

5 X 4 = 20 M

1. Financial Services.
2. Classification of financial services.
3. Merchant Banking.
4. Qualities for merchant bankers.
5. Fund unit vs. share- origin.
6. Difference between factoring and discounting.
7. CRISIL - ICRA.
8. Financial lease vs. Operating lease

**SECTION- B**

Answer **All** the questions

5 X 8 = 40 M

9. a) Define objectives & characteristics and classification of financial services.  
OR  
b) Financial Service sector in India and Regulatory framework for Financial Service sector in India.
10. a) scope and functions of merchant banking.  
OR  
b) Explain the Progress of merchant banking in India.
11. a) Characteristics and types of lease.  
OR  
b) Advantages of leasing - limitation of lease financing.
12. a) Features and scope of venture capital.  
OR  
b) Functions of credit rating and credit rating Agencies in India.
13. a) Functions, advantages of mutual fund.  
OR  
b) Functions and benefits of factoring and types of factoring.

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III B.Com (BIFS) V Semester  
**(For Admitted Batch 2018-19)**  
**COM279::Banking Regulations and Practices**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To understand the Indian banking system and regulatory practices

To study the role and functions of Reserve Bank of India.

To analyze the Non-Performing Assets of Indian Commercial banks

**UNIT-I:** Overview of Indian Banking System: Indian Banking System – Evolution; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs. Banking Sector Reforms.

**UNIT-II:** Regulatory Framework of Banks : Constitution, Objectives, Functions & powers of RBI; Tools of Monetary Control; Regulatory Restrictions on Lending; Business of Banking; Constitution of Banks; RBI Act, 1934; Banking Regulation Act, 1949;; Govt. as a Regulator of Banks;

**UNIT-III:** Regulation of Banking Business : Power of RBI to Issue Directions; Acceptance of Deposits; Nomination; Loans and Advances; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Reserve Funds; Maintenance of CRR, SLR; Assets in India.

**UNIT-IV:** Non-Performing Assets : Definition; Income Recognition; Asset Classification; Provisioning Norms; Calculation of Interest and Annuities: Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Installments; Fixed and Floating Interest Rates; Calculation of Annuities;

**UNIT- V:** Securities for Banker’s Loans: Types of Securities; Assignment; Lien; Set-off; Hypothecation; Pledge; Mortgage; Indemnities and Guarantees; Factoring; Bill discounting; Letter of Credit; Commercial Papers; Bank Guarantees; Book debts; Corporate Securities; Charges. Documentation: Types of Documents; Procedure; Stamping; Securitization.

**Reference Books:**

1. Guru Swamy, “Banking Theory and Practice” Tata Mc Graw Hill
2. Krishna, Raju and Manjusha, Priya, “Banking Theory and Practice” Pragathi Prakashan educational Publishers.
3. E.Gordon & K.Natarajan, “Banking Theory and Practice”, Himalaya Publishing House

**Blue Print**

<b>Units</b>	<b>Essay – 8 Marks</b>	<b>Short – 4Marks</b>
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>1</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>2</b>

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III B.Com (BIFS) V Semester  
**(For Admitted Batch 2018-19)**  
Model Question Paper  
**COM279:: Banking Regulations and Practices**

Time: 3hrs

Max. Marks: 60

**SECTION-A**

Answer any **FIVE** from the following questions

5 X 4 = 20 M

1. Indian Banking System.
2. Banking Sector Reforms..
3. Tools of Monetary Control.
4. CRR & SLR.
5. Internet Banking Guidelines.
6. Non-Performing Assets.
7. Asset Classification.
8. Letter of Credit.

**SECTION- B**

Answer **All** the questions

5 X 8 = 40 M

9. a) Define Indian Banking System. Explain the Banking Sector Reforms.  
OR  
b) Evolution and Structure of Indian Banking System in India.
10. a) Objectives, Functions & powers of RBI.  
OR  
b) Explain the Tools of Monetary Control.
11. a) Regulation of Payment Systems.  
OR  
b) Regulation of Money Market Instruments.
12. a) Define Non-Performing Assets and explain Income Recognition & Asset Classification.  
OR  
b) Explain the Provisioning Norms of Non-Performing Assets.
13. a) Explain Types of Securities.  
OR  
b) Explain concepts of Hypothecation; Pledge; Mortgage; Indemnities and Guarantees.

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**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**COM186:: MARKETING**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To identify the costs and benefits of Marketing channels for to develop the Individual Business units.
2. To understand how organizations identify customers and their wants /needs.
3. To comprehend Marketing decision based on elements involved in Marketing.

**Outcomes:**

1. To identify the core concepts of Marketing and the role of Marketing in Business and Society.
2. To understand the knowledge of Social, Legal, Ethical and Technological forces on Marketing decision-making and ability to develop marketing strategies based on Product, Price, Place and promotion objectives.

**Unit-I: Introduction:** Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II: Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management:** Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

**Unit-IV: Pricing Decision:** Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

**Reference Books:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8 M</b>
<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>Consumer Markets and Buyer Behaviour</b>	<b>1</b>	<b>2</b>
<b>Product Management</b>	<b>1</b>	<b>2</b>
<b>Pricing Decision</b>	<b>2</b>	<b>2</b>
<b>Promotion and Distribution</b>	<b>2</b>	<b>2</b>

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**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**Model Paper**  
**COM186:: Marketing**

**Time: 3 Hours**

**Max. Marks: 60**

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**SECTION-A**

**Answer any FIVE of the following**

**5x4=20M**

1. Selling Concept
2. Marketing Environment
3. Consumer Behaviour
4. Packaging and Labeling
5. Penetration Pricing
6. Online Marketing
7. Publicity
8. Objectives of Pricing

**SECTION-B**

**Answer all the following questions**

**5x8=40M**

9. What is the different concept of marketing?

(OR)

What is marketing mix variables?

10. What is buyer behavior? Explain the stages in buying decision process

(OR)

What is market segmentation? Explain the stages in buying decision process.

11. What are various product management decision taken by a manager?

(OR)

What is PLC? Explain the strategies followed at each stage of PLC.

12. Explain the importance and factor influencing pricing

(OR)

Explain the different pricing strategies? What are new product pricing methods?

13. Explain Promotion mix.

(OR)

What are distribution channels? Explain their sole and importance in marketing.



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**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**COM148:: AUDITING**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To impart knowledge pertaining to basic concepts of auditing
2. To acquaint oneself with auditing procedure and report writing

**Outcomes:**

1. To understand the Auditors’ liabilities, and be able to apply case law in making a Judgement whether auditors might be liable to certain parties.
2. To discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society

**Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

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

**Reference Books:**

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

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8 M</b>
<b>Introduction</b>	<b>2</b>	<b>2</b>
<b>Types of Audit</b>	<b>2</b>	<b>2</b>
<b>Planning of Audit</b>	<b>2</b>	<b>2</b>
<b>Vouching and Investigation</b>	<b>1</b>	<b>2</b>
<b>Company Audit and Auditors Report</b>	<b>1</b>	<b>2</b>

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**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2018-19)**  
**MODEL PAPER**  
**COM148:: AUDITING**

**Time: 3 Hours**

**Max. Marks: 60**

**Section-A**

**Answer any FIVE of the following**

**5x4=20M**

1. Error of commission
2. Auditing Vs Investigation
3. Government audit
4. Internal audit
5. Audit Note Book
6. Internal check
7. Vouching of credit sales
8. Disqualifications of auditors

**Section-B**

**Answer any FIVE of the following**

**5x8=40M**

9. a) Define Auditing. Explain its objectives?  
(OR)  
    (b) Explain the good qualities of an Auditor.
10. a) Write different types of Audits in brief.  
(OR)  
    b) Differentiate between Internal audit and External audit.
11. a) What are the components of audit program?  
(OR)  
    b) What are the steps to be taken at the commencement of new audit?
12. a) Explain to vouch the cash transactions.  
(OR)  
    b) State the difference between vouching and verification.
13. a) Explain the procedure for appointment of an auditor in a joint stock company.  
(OR)  
    b) What is an audit report? Explain Clean Audit Report.

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III B.Com (BIFS), VI Semester - Syllabus  
(For Admitted Batch 2018-19)**

**COM281::Investment Management  
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Unit-I: Introduction to Investment Management:** Attributes of Investment, Investment and speculation, Features of a good investment, Investment Process. Investment Instruments - Derivatives. Types of Financial Asset, Futures of Ideal Investment Programs, Investment Portfolio Management, Principles of Portfolio Management.

**Unit-II: Securities Market:** Primary Market - Issue Management-Pre and Post Issue Management. Secondary Market - Major Players in the secondary market, Functioning of Stock Exchanges, Leading Stock Exchanges in India.

**Unit-III: Risk and Return Concepts:** Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns - Calculation of Risk and Return.

**Unit-IV: Valuation of Securities:** Bond Valuation, Bond Duration - Equity & Preference shares- Valuation, Dividend Valuation models.

**Unit-V: Fundamental Analysis:** Economy, Industry, Company Analysis. Technical Analysis – Theories- Dow Theory, Eliot wave theory. Charts - Types, Trend and Trend Reversal Patterns – Moving averages, ROC, RSI, Market Indicators.

**Reference Books:**

1. Security Analysis & Portfolio Management – Shashi K. Gupta & Rosy Joshi, Kalyani Publications
2. Investment Analysis and Portfolio management – Prasanna Chandra, TMH, 2010.
3. Security Analysis & Portfolio Management – Punithavathy Pandian, Vikas, 2005.

<b>Blue Print</b>			
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Problem 8 M</b>	<b>Theory 8M</b>
<b>Introduction to Investment Management</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>Securities Market</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>Risk and Return Concepts</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Valuation of Securities</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Fundamental Analysis</b>	<b>2</b>	<b>-</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**

**III B.Com (BIFS), VI Semester**  
**(For Admitted Batch 2018-19)**

**MODEL PAPER**

**COM281::Investment**

**Management**

**Time: 3 Hrs.**

**Max. Marks: 60**

**SECTION - A**

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

**5 x 4 = 20 M**

1. Gambling
2. Types of Financial Asset
3. Primary Market
4. Functioning of Stock Exchanges
5. Types of Risk
6. Bond Valuation
7. Technical Analysis
8. ROC

**SECTION – B**

**Answer ALL the following questions.**

**5 x 8 = 40 M**

9.A) What are the objectives of investment in securities?

(OR)

B) What steps would an investor follow to make an investment.

10.A) What is capital markets? Discuss its objectives and importance.

(OR)

B) Explain objectives and functions of BSE and NSE.

11. A) What is risk? How can Risk of an asset be calculated? Explain.

(OR)

B) Calculate the Standard Deviation of returns of stock having the following Probability distribution:

Probable Returns %	Probability of Occurrence
10	.10
20	.15
-15	.20
20	.25
30	.30

12.(A) Mr.Kumar is considering the purchase of a 7% Preference share of ₹5.000 redeemable after 5 years at par. What should he be willing to pay now to purchase the share assuming that the required rate of return is 8%?

(OR)

(B) What do you understand by bonds in perpetuity? How are they valued? Explain

13. (A) How is Fundamental Analysis useful to a prospective investor?

(OR)

(B) What is industrial analysis? What are the key characteristics in industrial analysis?

**GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM**

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**III B.Com (BIFS) w.e.f 2017-18**

**Semester VI - Syllabus**

**COM 282: General Insurance and Practice**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- 1) To provide an insight into the different types of General Insurance Plans.
- 2) Enable the students to understand the importance of Nomination and Assignments.
- 3) Give an Overview of policy claims

**Unit 1:**

**Introduction to General insurance:** Introduction of Indian Insurance Market – Structure, Classification, Salient features of Indian general insurance market.

**Unit2:**

**Policy Documents and forms:** Insurance contract & elements – Components of an insurance policy - Interpretation of policies – Contents of insurance proposal form - Certificate of Insurance – Claim forms

**Unit3:**

**Fire, Motor Liability and Personal Accident Insurance:** *Fire* insurance Coverage – Exclusions – Conditions of fire insurance policy – Coverage under special policies - Motor insurance policy – Important documents – Types of policies – Liability – Motor claims & procedures - - Personal Accident insurance.

**Unit4:**

**General insurance Products – Part 3 (Engineering & other Insurances):** Classes of Engineering insurance - Burglary insurance – Baggage insurance – Fidelity Guarantee insurance – Jeweller’s Block insurance – Crime insurance.

**Unit5:**

**Claims:** Preliminary procedure – Loss minimization – Procedure – Process of claim management – Arbitration - Modes of settlement – Recoveries - Identifying claim

**References:**

1. General Insurance, John Magee & David Bicklhaupt
2. Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R.D.Samarth
3. Study on Distribution Functions in General Insurance & Role of Intermediaries, Arun Agarwal / P R Rao

<b>Blue Print</b>			
<b>UNIT</b>	<b>Name of the topic</b>	<b>Theory Essay 8 M</b>	<b>Short 4M</b>
<b>I</b>	<b>Introduction to General insurance</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Policy documents and forms</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Fire, Motor Liability and Personal Accident insurance</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>General Insurance products</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Claims</b>	<b>2</b>	<b>1</b>

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**III B.COM (BIFS) w.e.f 2017-18**

**Semester VI-Model Paper**

**COM 282: General Insurance and Practice**

**Time: 3 Hours**

**Maximum Marks: 60**

**Section-A**

**Answer any 5 of the following (5 × 4 = 20)**

1. Insurance Market Structure
2. Classification of Insurance Market
3. Components of Insurance Policy
4. Claim Forms
5. Fire Insurance Coverage
6. Liability
7. Crime Insurance
8. Arbitration

**Section-B**

**Answer the following (5 × 8 = 40)**

**9. (a) Explain the salient features of Indian General Insurance Market**

**(OR)**

**(b) Explain the structure of Indian Insurance Market**

**10. (a) What do you mean by Insurance Contract? Explain the elements in an insurance contract.**

**(OR)**

**(b) Explain the contents of an insurance proposal form.**

**11. (a) Define fire insurance and state the conditions of fire insurance**

**(OR)**

**(b) What are the important documents for Motor Insurance Policy?**

**12. (a) Explain various General Insurance products.**

**(OR)**

**(b) Explain different classes of engineering insurance.**

**13. (a) Explain the preliminary procedure of a claim.**

**(OR)**

**(b) Explain the process of claim management.**

**GOVERNMENT COLLEGE (AUTONOMOUS),  
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III B.COM (BIFS) VI – SEMESTER SYLLABUS  
(For the Admitted Batch 2018-19)  
COM283::MARKETING OF FINANCIAL SERVICES  
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

To acquaint the students with concepts and techniques in the managing financial services marketing and help them to learn the challenges in marketing of financial services.

**Unit – I: Introduction-** Marketing Function- Role of marketing in financial services -. Difference between product marketing and services marketing; - Characteristics of services - changing trends in macro and micro environment of financial services marketing - factors influencing strategies in financial services market - Understanding customer behaviour – Customer Segmentation strategies - Targeting and positioning of financial services .

**Unit – II: Services marketing mix** - Augmented marketing mix-Developing the service /intangible product- Financial service product planning- Financial service pricing strategy- methods- Role of communication in service marketing; People and internal communication; Process of operations and delivery of services; Role of technology in services marketing.

**Unit – III: Services Promotion-**The role of advertising - advertising channels- the contribution of advertising and communications to marketing programmes of financial institutions-Personal financial services selling & marketing strategy-Personal financial services selling and salesmanship, setting personal selling objectives and formulating personal selling strategies-Organizing the sales effort-the effective sales executive.

**Unit – IV: Distribution of financial services** – direct marketing channels – cross selling distribution channels – outsourcing of distribution function - Sales Force Management in financial services- Planning Executing and Evaluating Sales Training Programme. Motivating and Compensating Sales Personnel. Managing Expenses of Sales Personnel. Sales Meetings and Contests, - Evaluating and supervising sales force performance -Controlling the Sales Efforts - Service quality-The Sales Budgets – Sales Territories. Sales Control and Cost Analysis.

**Unit – V: Brand** – significance of brand in financial services – brand image – Brand building – strategies for sustaining brand image - brand loyalty – factors influencing brand loyalty – Role of information technology in financial services market - Services quality – importance of service quality in financial services – Customer Relationship Management in financial services - International marketing of financial services- marketing strategies for international financial services.

**Reference Books:**

- 1) Baron S and Harris K- Services Marketing: Text and Cases (Palgrave, 2003)
- 2) Zeithaml, V. A and Bitner, M. J. - Services Marketing (Tata McGraw-Hill).
- 3) S. L. Gupta Marketing of Services (Sultan Chand). Page 35 of 36
- 4) Rama Mohana Rao K Services Marketing (Pearson Education)

**BLUE PRINT**

<b>Unit</b>	<b>Name of the topic</b>	<b>Essay 8M</b>	<b>Short 4M</b>
<b>I</b>	<b>Product Vs. Services Marketing</b>	<b>2</b>	<b>2</b>
<b>II</b>	<b>Services Marketing Mix</b>	<b>2</b>	<b>2</b>
<b>III</b>	<b>Services Promotion</b>	<b>2</b>	<b>1</b>
<b>IV</b>	<b>Distribution of Financial Services</b>	<b>2</b>	<b>1</b>
<b>V</b>	<b>Branding in Financial Services</b>	<b>2</b>	<b>2</b>



**GOVERNMENT COLLEGE (AUTONOMOUS),  
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III B.COM (BIFS) VI – SEMESTER  
(For the Admitted Batch 2018-19)  
COM283::MARKETING OF FINANCIAL SERVICES  
MODEL QUESTION PAPER**

**Time:3 Hours**

**Max Marks: 60**

**SECTION – A**

**Answer any FIVE of the following**

**5 x 4 = 20**

1. Characteristics of Services
2. Macro Environment of Financial Services
3. Product Development in Financial Services
4. Role of Communication in Services Marketing
5. Personal financial services marketing strategy
6. Cross selling Distribution channel
7. Service quality in financial services
8. Brand Image in marketing financial services

**SECTION – B**

**Answer the following questions**

**5 x 8 = 40**

9. a) Distinguish between product and services marketing  
**Or**  
b) Explain the recent trends in financial services marketing
10. a) Explain the role of communication in services marketing  
**Or**  
b) Explain briefly the services marketing mix
11. a) Describe the strategies for selling personal financial services  
**Or**  
b) Explain the role of advertising for marketing of financial services
12. a) Explain the various types of distribution channels for financial services  
**Or**  
b) briefly explain the evaluation of performance of sales force persons
13. a) Explain the various strategies for sustaining brand image of financial services  
**Or**  
b) Explain the role of technology in marketing of financial services

**BBA (E.M)**

**Syllabus and Model  
Question Papers**

**Semesters – III, IV, V & VI**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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**(For Admitted Batch 2019-20)**

**II BBA**

**III Semester Syllabus**

**COM229:: Operations Management**

**Max. Marks: (50+50)**

Hours per week – 5 (Teaching-4, Tutorial-1),

Credits: 4

Unit-I: Operations management - meaning, definitions, scope and objectives- interaction of operations management with other areas - manufacturing and non manufacturing operations and their characteristics.

Unit-II: Facilities planning - plant location - factors determining plant location - plant layout—process layout and product layout - materials handling – MRP - Principle equipments.

Unit-III: Capacity planning - estimation of capital requirements - maintenance management—types of maintenance -work study - time and method study - work measurement, meaning, scope and importance.

Unit-IV: Operations planning and control - Objectives of Operations planning— planning procedure - Operations planning categories.

Unit-V: Operations control - Meaning,Importance and objectives - Techniques of operations control.

**Reference Books:**

1. Russell, Roberta S, and Bernard W.Taylor, Operations Management, Pearson Education, New Delhi 2004.
2. Chase :Operations Management for Competitive Advantage, Tata McGraw Hill, New Delhi.
3. Chary, S .N., Production and Operations Management’, Tata McGraw Hill, New Delhi 1989

**Blue Print**

Units	Essay	Short
	7 Marks	3Marks
Unit-I	2	1
Unit-II	2	2
Unit-III	2	2
Unit-IV	2	2
Unit-V	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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II BBA, SEMESTER- III  
Model Question Paper  
Restructured Course  
(For Admitted Batch 2019-20)  
COM229:: OPERATIONS MANAGEMENT**

**Time: 2 ½ Hrs.**

**Max Marks: 50**

**SECTION – A**

**Answer any FIVE questions.**

**(5 × 3 = 15 M)**

1. Difference between operations and productions management
2. Process layout
3. Nature and characteristics of operations management
4. Material handling equipment
5. Factors effecting layout of a plant
6. Breakdown maintenance
7. Meaning and importance of operations control
8. Objectives of operations planning

**SECTION – B**

**Answer all the questions.**

**(5 x 7= 35 Marks)**

- 9 a). Discuss the emerging role of productions and operations management in India.  
(OR)  
b). What are the charactersits of manufacturing and non-manufacturing operations?
- 10 a). Define plant layout briefly explain different typesw of layout.  
(OR)  
b). What is material requirement planning? Write about objectives of MRP.
- 11 a). What is capacity planning? How do capacity planning decisions effect production of firm.  
(OR)  
b). What is work study? Briefly explain techniques of work study.
- 12 a). What is operations planning? Briefly explain the objectives of operations planning.  
(OR)  
b). What is scheduling? Explain about techniquesof scheduling.
- 13 a). Define operations control. What is its importance in production management?  
(OR)  
b). What is Quality control? Explain different types of Quality control.

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**(For Admitted Batch 2019-20)**  
**II BBA**  
**III Semester Syllabus**  
**COM230:: Human Resource Management**

**Max. Marks: (50+50)** Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

Unit-I: Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, History of Human Resource Management, Function of Human Resource Management, Role of HR Executives.

Unit-II: HRM in India: Introduction, Changing Role of Human Resource in India, Globalization, Its Impact on HR.

Unit-III: Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques, Successful Human Resource Planning.

Unit-IV: Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement, Induction.

Unit-V: Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences between Training and Development, Evaluation of Training and Management Development.

**Reference Books:**

- 1.D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, NewDelhi.
2. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
- 3.Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20

**Blue Print**

Units	Essay	Short
	7 Marks	3Marks
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>2</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>1</b>

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II BBA, SEMESTER- III  
Model Question Paper  
Restructured Course  
(For Admitted Batch 2019-20)**

**COM230:: HUMAN RESOURCE MANAGEMENT**

**Time: 2 ½ Hrs.**

**Max Marks: 50**

**SECTION – A**

**Answer any FIVE questions.**

**(5 × 3 = 15 Marks)**

1. Define HRM
2. Globalisation
3. Induction
4. Outsourcing
5. Coaching
6. Differentiate training and development
7. Retrenchment
8. On-the -job training

**SECTION-B**

**Answer all the questions**

**(5 x7 = 35 Marks)**

- 9 a). Discuss the scope and importance of HRM.  
(or)  
b). Explain the qualities and functions of HR manager.
- 10 a). Discuss the impact of globalisation on HRM.  
(or)  
b). Discuss the changing nature of HRM in emerging business scenario.
- 11 a). What are the pre-requisites for successful Human Resource planning?  
(or)  
b). Define HRP. Explain the process of Human Resource Planning.
- 12 a). What is an interview? Discuss the various kinds of interviews.  
(or)  
b). What are the various external and internal sources of recruitment?
- 13 a). What is training? How are training needs identified?  
(or)  
b). How do you evaluate the results of training?

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**(For Admitted Batch 2019-20)**

**II BBA**

**III Semester Syllabus**

**COM231:: Organizational Behaviour**

**Max. Marks: (50+50)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

Unit-I: Focus and Purpose: Definition, need and importance of organizational behaviour – Nature and scope – Frame work – Organizational behaviour models.

Unit-II: Personality – types – Factors influencing personality – Theories – Learning – Types of learners – The learning process – Learning theories – Organizational behaviour modification. Misbehavior – Types – Management Intervention. Emotions - Emotional Labour – Emotional Intelligence – Theories.

Unit-III: Attitudes – Characteristics – Components – Formation – Measurement-Values.

Perceptions – Importance – Factors influencing perception – Interpersonal perception- Impression Management. Motivation – importance – Types – Effects on work behavior.

Unit-IV: Organization structure – Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control.

Unit-V: **Leadership and Power** :Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics.

**References:**

1. Stephen P. Robins, Organizational Behavior, PHI Learning/Pearson Education, 2008.

2. Fred Luthans, Organizational Behavior, McGraw Hill, 2001.

3. Mc Shane & Von Glinov, Organizational Behaviour, 4<sup>th</sup> Edition, Tata Mc Graw Hill, 2007.

**Blue Print**

Units	Essay	Short
	7 Marks	3Marks
Unit-I	2	1
Unit-II	2	3
Unit-III	2	1
Unit-IV	2	2
Unit-V	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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II BBA, SEMESTER- III  
Model Question Paper  
Restructured Course  
(For Admitted Batch 2019-20)  
COM231:: Organizational Behaviour**

**Time: 2 ½ Hrs.**

**Max Marks: 50**

**SECTION – A**

**Answer any FIVE questions.**

**(5 × 3 = 15 Marks)**

1. Organisational behaviour
2. Types of learners
3. Emotional labour
4. Misbehaviour
5. Components of Attitude
6. Organisational Structure
7. Control
8. Sources of power

**SECTION-B**

**Answer all the questions**

**(5 × 7 = 35 Marks)**

- 9 a). Explain the need and importance of Organiosational Behaviour.  
(or)  
b). Describe the various Organiosational Behaviour models in detail.
- 10 a). Define learning and explain the theory of learning.  
(or)  
b). What is emotional intelligence and explain the theory of emotional intelligence?
- 11 a). What is Perception and explain the factors influencing the process of perception?  
(or)  
b). Explain the different types of Motivation.
- 12 a). What is group decision making and discuss the techniques involved in it?  
(or)  
b). Expalin the role of communication in successful team building of any organisation.
- 13 a). Describe the different styles of leadership in organisations.  
(or)  
b). Discuss the functions of Politics and power in the framework of organisations.



**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**

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**II BBA , SEMESTER IV- SYLLABUS**

**(For Admitted Batch 2019-20)**

**COM232::FINANCIAL MANAGEMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Course Objective:** to develop an understanding of the Finance functions and relevant techniques of financial administration.

**Unit – I:** INTRODUCTION: Nature, Scope and Objectives of Financial Management: Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis Role of Financial Manager in Modern Environment.

**Unit – II:** INVESTMENT DECISION: Techniques of Appraisal; Process of Capital Budgeting – Risk vs Return Traditional and Modern Techniques. (Including problems)

**Unit – III:** FINANCING DECISIONS: Capital Structure – Determinants; Leverages – Financial, Operating and Combined: Cost of Capital. (Including problems)

**Unit – IV:** DIVIDEND AND RETAINED EARNINGS: Dividend Policy Decisions; Parameters, Dividend Models; Policies Regarding Retained Earnings. (Including problems)

**Unit – V:** WORKING CAPITAL MANAGEMENT: Concept, Need and Determinants of Working Capital - Working Capital Cycle – Working Capital Policy. (Including problems)

**REFERENCE BOOKS :**

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.

**BLUE PRINT**

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7 M</b>	<b>Short 3M</b>	<b>Essay 7 M</b>	<b>Short 3M</b>
<b>1</b>	<b>Introduction</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>2</b>	<b>Investment Decision</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>
<b>3</b>	<b>Financing Decisions</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>
<b>4</b>	<b>Dividend and Retained Earnings</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>5</b>	<b>Working Capital Management</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>

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**II BBA , SEMESTER IV**  
**(For Admitted Batch 2018-19)**  
**MODEL QUESTION PAPER**  
**COM232::FINANCIAL MANAGEMENT**

Time: 2 ½ hrs

Max Marks: 50

**SECTION - A**

**Answer any FIVE of the following questions**

**5x3=15 M**

1. Risk Vs Return
2. IRR
3. Functions of Financial Management
4. Role of Financial Manager in modern environment
5. Determinants of Capital Structure
6. Gordon’s Model
7. Working Capital Cycle
8. Gross Working Capital

**SECTION – B**

**Answer the following questions**

**5X7=35 M**

9 (a) Explain various financial analysis techniques.

(OR)

(b) XYZ Ltd has made plans for the next year. It is estimated that the company will employ total assets of Rs. 10,00,000, 50% of the assets being financed by borrowed capital at an interest rate of 18% per year. The direct costs for the year are estimated at Rs. 4,50,000 and all other operating expenses are estimated at Rs.90,000. The goods will be sold to customers at 150% if the direct costs. Income tax rate is assumed to be 50%. You are required to calculate (a) Net Profit Margin (b) Return on Assets (c) Assets Turnover, and (4) Return on Owner’s equity.

10. (a) What is meant by Capital Budgeting? Describe the process of Capital Budgeting.

(OR)

(b) M/S Ramesh & Co wants to replace its old machine with a new automatic machine. Two models X and Y are available at the same cost of Rs. 5 lakhs each. Salvage value of the old machine is Rs.1lakh. The utilities of the existing machine can be used if the company purchases. Additional costs of utilities to be purchased in that case are Rs. 1 lakh. If the company purchases Y then all the existing utilities will have to be replaced with new utilities costing Rs. 2 lakhs. The salvage value of the old utilities will be Rs.0.20 lakhs. The earnings after taxation are expected to be:

Year	Cash inflows of		PV factors @15%
	X	Y	
1	1,00,000	2,00,000	0.87
2	1,50,000	2,10,000	0.76
3	1,80,000	1,80,000	0.66
4	2,00,000	1,70,000	0.57
5	1,70,000	1,40,000	0.50

Salvage value

At the end of 5 year    50,000                      60,000

The targeted return on capital is 15%. You are required to

- (i) Compute for the two machines separately, net present value, discounted payback period and desirability factor and
  - (ii) Advise which of the machine is to be selected.
- 10 (a) What is the relationship between leverage and cost of capital as per the net income approach?

(OR)

- (b) The following information cost of capital of Santosh Metals:

Net operating income	Rs. 40,00,000
Interest on Debt	Rs. 10,00,000
Cost of equity	18 percent
Cost of debt	12 percent

- (i) What is average cost of capital of Santhosh?
  - (ii) What happens to the average cost of capital of Santhosh, if it employs Rs. 1Crore of debt to finance a project which earn an operating income of Rs.20,00,000? Assume that the Net Operating Income (NOI) method applies and there is no tax.
- 11 (a) What is the substance of Modigliani Miller “Dividend Irrelevance” Theorem?

(OR)

- (b) The following information is available in respect of a firm.

Capitalization Rate = 10%    EPS=Rs.50

Assumed Rate of Return on Investments

a)12%    b)8%    c)10%

Show the effect of dividend policy on Market Price of shares applying Walter’s formula when Dividend Pay Out Ratio is a)0% b)20% c)40% d)80% and e)100%.

- 12 (a) What are the important characteristics of ‘Current Assets’? What are their implications for Working Capital Management?

(OR)

- (b) From the following data compute the duration of Operating Cycle for each of the two year and comment on the increase or decrease.

	Year 1	Year 2
	Rs.	Rs.
Stock:		
Raw Materials	20,000	27,000
Work-In-Progress	14,000	18,000
Finished Goods	21,000	24,000
Purchases	96,000	1, 25,000
Cost of Goods Sold	1,40,000	1,80,000
Sales	1,60,000	2,00,000
Debtors	32,000	40,000
Creditors	16,000	18,000

Assume 360 days per annum for computational purpose.

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**II BBA , SEMESTER IV- SYLLABUS**  
**(For Admitted Batch 2019-20)**  
**COM233::MARKETING MANAGEMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**OBJECTIVES**

- 1) To familiarize the students with the core Concepts of Marketing
- 2) To acquaint them with different Marketing functions, principles and strategies.

**UNIT-I:** Introduction to Marketing – Nature, Scope and Importance of Marketing – Concepts and Approaches to Marketing – Product Vs. Service Marketing, Role of Marketing in the Economic Development – Latest Trends in Marketing.

**UNIT-II:** Analyzing Consumer Markets and Buyer Behaviour – Factors Influencing the Buyer Behaviour; Market Segmentation and Targeting, Positioning.

**UNIT-III:** Marketing Mix Strategies & Extended Marketing Mix : Product & Service Mix, Classification of Products – Product Life Cycle Stages, New Product Development

**UNIT-IV:** Pricing & Channels of Distribution: Pricing Objectives – Factors Influencing the Pricing Policy – Pricing Methods, Channels of Distribution – Channel Design Decisions – Channel Management.

**UNIT-V:** Promotion Mix – Importance of Promotion – Managing Advertising – Sales Promotion, Personal Selling and Direct Marketing, Publicity and Public Relations.

**REFERENCE BOOKS**

1. W.J. Stanton (2011), *Fundamentals of Marketing* , New Delhi: McGraw Hill Publishing Co. Ltd.,
2. Sontakki C.N. (2012), *Marketing Management*, New Delhi: Kalyani Publications.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays (7 M)</b>	<b>Shorts (3M)</b>
<b>1</b>	<b>Introduction to Marketing</b>	<b>2</b>	<b>1</b>
<b>2</b>	<b>Analyzing Consumer Markets and Buyer Behaviour</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Marketing Mix Strategies &amp; Extended Marketing Mix</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Pricing &amp; Channels of Distribution</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>Promotion Mix</b>	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**II BBA , SEMESTER IV**  
**(For Admitted Batch 2018-19)**  
**COM233::MARKETING MANAGEMENT**

**MODEL PAPER**

**Time: 2 ½ hrs**

**Max Marks: 50**

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SECTION-A

Answer any FIVE of the following.

5×3=15 M

1. Target Marketing
2. Feature of a product
3. Channel conflict
4. Explain segmentation
5. New product development
6. Packaging and labeling
7. Loyal customer
8. Consumer vs customers

SECTION-B

Answer ALL the Questions.

5×7=35 M

9. (a) What is marketing? Explain the importance and objective of marketing.

OR

(b) Define marketing concepts by using relevant examples?

10. (a) Explain the concept of product mix. Use relevant examples

OR

(b) Write in detail about product life cycle.

11. (a) Explain various types of pricing strategies by giving suitable example

OR

(b) What do you mean by price? Explain the process of setting price.

12. (a) Explain the various channel of distribution.

OR

(b) What do you mean by channel design decision. How a company should manage

the channel conflict?

13. (a) Explain promotion mix.

OR

(b) Explain the importance of promotion in marketing.

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**II BBA , SEMESTER IV- SYLLABUS**  
**(For Admitted Batch 2019-20)**

**COM324:: Business Ethics and Corporate Governance**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Learning Objectives:**

- To provides students a contextual understanding of ethical/unethical issues in business
- To stimulate thinking on ethical issues, and professional challenges encountered in business
- To enable students to recognize and manage ethical issues and to formulate their own standards of integrity and professionalism

**Unit- I:** Business Ethics: Meaning, Principles of Business Ethics, Characteristics of Ethical Organization, Ethics, Ethics of Corporate Governance, Globalization and Business Ethics, Stakeholders’ Protection, Corporate Governance and Business Ethics.

**Unit- II:** Conceptual Framework of Corporate Governance: Meaning, Governance vs. Good Corporate Governance, Corporate Governance vs. Corporate Excellence, Insider Trading, Rating Agencies, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India.

**Unit- III:** Major Corporate Governance Failures: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Andersen Worldwide (USA) and Satyam Computer Services Ltd (India); Common Governance Problems in various Corporate Failures.

**Unit- IV:** Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings.

**Unit-V:** Corporate Social Responsibility (CSR): Meaning, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models.

**Reference Books :**

1. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
2. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
3. D Geeta Rani & R K Mishra, Corporate Governance-Theory and Practice, Excel Books, ND

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Unit</b>	<b>Essays (7 Marks)</b>	<b>Shorts (3Marks)</b>
<b>1</b>	<b>Ethics</b>	<b>2</b>	<b>2</b>
<b>2</b>	<b>Corporate Culture and Ethics</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Responsibility of Business</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Ethical issues in Finance</b>	<b>2</b>	<b>1</b>
<b>5</b>	<b>Corporate Governance</b>	<b>2</b>	<b>1</b>

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**II BBA , SEMESTER IV**  
**(For Admitted Batch 2018-19)**  
**COM324::BUSINESS ETHICS AND CORPORATE**  
**GOVERNANCE**  
**MODEL PAPER**

**Time: 2 ½ hrs**

**Max Marks: 50**

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SECTION-A

**Answer any FIVE of the following.**

**5×3=15 M**

1. Ethics of Corporate Governance
2. Stake holder's Protection
3. Insider Trading
4. UPSI
5. Reasons behind corporate failures
6. Corporate Fraud
7. PSUs
8. Corporate Sustainability

SECTION-B

**Answer ALL the Questions.**

**5×7=35 M**

9. a) Define business Ethics? Discuss the Characteristics of an Ethical Organization.  
OR  
b) Write a Descriptive note on Ethics in a Global Economy.
10. a) Relationship between Corporate Excellence and Corporate Governance.  
OR  
b) What do you mean by Corporate Governance Rating? Discuss the benefits of Corporate Governance rating.  
OR
11. a) Write a detailed note on Common Governance problems noticed in various corporate failures.  
OR  
b) Discuss the following.
  - i. Junk Bond Scam (USA)
  - ii. Enron(USA)
  - iii. World com (USA)
12. a) Explain Corporate Governance under Companies Act,2013.  
OR  
b) Why the K.M.Birla Committees formed and what are the recommendations given by the Committee.
13. a) What is Corporate Social Responsibility? Explain the advantages of it.  
OR  
b) Discuss the various models of CSR.

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III - B.B.A.: Semester - V  
(For Admitted Batch 2018-19)  
COM154::E-COMMERCE**

**SYLLABUS**

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**Unit-I:** Electronic Commerce: Definition, Types, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic market-Online shopping, Three models of Electronic Market - e-Business.

**Unit-II:** Supply Chain Management: Definition, Benefits, goals, functions, characteristics, Strategies of SCM, Electronic logistics and its implementation in business houses - Electronic Data Interchange (EDI): Benefits of EDI, applications, limitations, EDI Model.

**Unit-III:** Electronic Payment Systems: Types of EPS- Traditional and Modern payment systems, electronic cash, steps for electronic payment, payment security - e-Security- cryptography, hacker, secure electronic transaction, secure-socket layer.

**Unit-IV:** Customer Relationship Management: Components of CRM, CRM Architecture, architectural components of a CRM solution, Electronic CRM, Need for Electronic CRM, E-CRM applications.

**Unit-V:** HTML - Navigating the World Wide Web, Preparing to Publish on the Web, HTML and XHTML, Learning the basics of HTML, structure of HTML, Creating simple web pages, formatting text with HTML, adding images, color and background, table creation, designing forms.

***References:***

1. PT Joseph SJ, E-Commerce: An Indian Perspective, Prentice Hall of India.
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung, E-Commerce, A Management Perspective - Pearson Education Asia.
3. Pandey US & Shukla Er.S., E-Commerce & M-Commerce Technology, S.Chand & Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation, Cengage Learning, New Delhi-2009.
5. Trepper, E-Commerce Strategies, Prentice Hall of India, New Delhi.2006
6. Jonathan Reynolds, E-Business A Management Perspective, Oxford University Press.



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III - B.B.A.: Semester - V  
(For Admitted Batch 2018-19)  
COM154::E-COMMERCE  
MODEL QUESTION PAPER**

Time: 3 hrs

Max Marks: 60

**SECTION – A**

Answer any **FIVE** questions from the Following:

**5 X 4 = 20M**

1. Benefits of e-commerce.
2. Explain the key drivers of e-commerce.
3. Online shopping.
4. What do you mean by business model?
5. Bullwhip effect?
6. Data encryption standard.
7. Smart card?
8. Write the syntax to create table?

**SECTION – B**

Answer **ALL** questions from the Following:

**5 X 8 = 40M**

9. a) What is e-Commerce? Explain advantages and types of e-commerce.  
( OR )  
b) Enumerate the scope of internet marketing.
10. a) What do you mean by SCM? Also list out its basic elements.  
(OR)  
b) Explain the merits and demerits of supply chain management.
11. a) Discuss various security issues involved in electronic payment systems.  
(OR)  
b) List out different types of electronic payments systems with the distinctive features.
12. a) Define CRM. Also state its components. What are the advantages and disadvantages of e-CRM?  
(OR)  
b) Explain the various application areas of e-CRM.
13. a) Explain the structure of HTML. What are the basics of HTML? Also state how to learn it. What is the use of <B> tag in HTML? What do you need to work with HTML?  
(OR)  
b) What is the difference between singular tags and pair tags?

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**(For Admitted Batch 2018-19)**

**III BBA**

**V Semester Syllabus**

**COM290:: Business Laws**

**Max. Marks: (60+40)**

**Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4**

**Unit-I:** Law of Contract – Essentials of valid contract, Kinds of Contracts, Offer, Acceptance, consideration, Capacity of parties to a contract, Free Consent, Stranger to the contract.

**Unit-II:** Contingent Contracts, Performance of Contract, Discharge of Contract, Quasi Contracts, Breach of Contracts and remedies.

**Unit-III:** Specific Contract – Contract of Indemnity, Guarantee Contract, Contract of Bailment, Pledge, Contract of Agency.

**Unit-IV:** Sale of Goods Act – Essentials of Sale contract, sale and agreement to sale, conditions and warranties, unpaid seller, Rules of transfer of property.

**Unit-V:** The Essential Commodity Act, 1955; The Competition Act, 2002; The Consumer Protection Act, 1986.

***References:***

1. Indian Contract Act – Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. All Bare Acts, Published by the Government of India.

<b>BLUE PRINT</b>			
<b>S.No</b>	<b>Particulars</b>	<b>Essays (8 M)</b>	<b>Short Answer (4M)</b>
<b>1</b>	<b>UNIT - I</b>	<b>2</b>	<b>2</b>
<b>2</b>	<b>UNIT - II</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>UNIT - III</b>	<b>2</b>	<b>1</b>
<b>4</b>	<b>UNIT - IV</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>UNIT-V</b>	<b>2</b>	<b>1</b>

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**Model Question Paper**  
**(For Admitted Batch 2018-19)**  
**III BBA, SEMESTER – V**  
**COM290: BUSINESS LAWS**

**Time: 3 Hrs.**

**Max Marks: 60**

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**SECTION – A**

**Answer any FIVE of the following.**

**5×4=20M**

1. Kinds of Offer
2. Free Consent
3. Remedies to Breach of Contract
4. Quasi Contracts
5. Concept of pledge
6. Distinguish between sale and agreement to sell
7. Essentials of Sale of Contract
8. Objectives of Consumer Protection Act 1986.

**SECTION – B**

**Answer all the following.**

**5×8=40M**

9. a) What are the essentials of valid contract?  
OR  
b) Explain the different types of Contract.
10. a) Explain the different modes of Discharge of Contract.  
OR  
b) What are the rules relating to Contingent Contracts?
11. a) Distinguish between contract of guarantee and contract of indemnity?  
OR  
b) Discuss Contract of Indemnity and Rights and Duties of Indemnity Holder.
12. a) Write about the implied conditions and warranties.  
OR  
b) What are the rights and duties of an unpaid seller?
13. a) Explain the Redressal machinery under the consumer protection Act  
OR  
b) Write about Competition Act, 2002.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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**(For Admitted Batch 2018-19)**

**III BBA**

**V Semester Syllabus**

**COM291:: TAXATION**

**Max. Marks: (60+40)**

**Hours per week – 5 (Teaching-4, Tutorial-1),**

**Credits: 4**

**Unit-I:** Basic concepts: Income - agricultural income – person – assessee - assessment year - previous year - gross total income - total income - maximum marginal rate of tax -Residential status - Scope of total income on the basis of residential status - Exempted income under section.

**Unit-II:** Computation of income under different heads: Salaries – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Pension - Income from house property: Annual value of House property – Computation under different circumstances – Deduction from annual value.

**Unit-III:** Profits and gains of business or profession: Computation – Allowable expenses and not- allowable expenses – General deductions - Provisions relating to Depreciation.

**Unit-IV:** Capital gains: Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains. Income from other sources: Computation – Grossing up – Deductions and other relevant provisions.

**Unit-V:** Tax Administration: Income Tax Authorities, Assessment procedure, collection and recovery of tax, refunds, Search & Seizure – VDS Schemes, etc.

**References:**

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
3. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.

<b>Blue Print</b>			
<b>Name of the Topic</b>	<b>Short 4M</b>	<b>Essay 8 M</b>	<b>Problems 8M</b>
<b>Basic concepts</b>	<b>2</b>	<b>2</b>	<b>-</b>
<b>Computation of income under different heads</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Income from business/profession</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Income from Capital gains</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Tax administration</b>	<b>2</b>	<b>2</b>	<b>-</b>

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**III BBA (GENERAL)**  
**(For Admitted Batch 2018-19)**  
**COM291::TAXATION**  
**Model Question Paper**

**Time: 3 Hours**

**Max Marks: 60**

**SECTION-A**

**Answer any FIVE questions**

**5X4=20M**

1. Assessment year
2. Person
3. allowances
4. Perquisites
5. Deductions of business income.
6. Exempted u/s capital gains.
7. Assessment procedure
8. VDS Schemes

**SECTION-B**

**Answer all questions**

**5X8=40M**

9. A) How do you determine the Residential Status of different assesses.  
OR  
B) Explain any 15 exempted Incomes.
10. A) What are the deductions allowed from Annual Value of House Property while computing the Income from House Property?  
OR  
B) Mr. Madhava aged 45 years is working as assistant in the marketing department of TTD Ltd. Bangalore. His salary income details are as follows.  
Basic salary Rs. 15000 pm  
Dearness allowance Rs. 5000pm  
Dearness pay Rs.2000pm  
Commission Rs. 45000pa  
Entertainment allowance Rs. 700 pm (Rs.6000 spent on entertainment during the year)  
House Rent allowance Rs. 7500 pm (Rent paid Rs.9000 pm)  
Compute taxable salary for the Assessment year 2016-17
11. A) Explain the various expenses which are not allowed for calculation of Income from Business  
OR

B) Profit and Loss account of M/S Raju & Company

<b>General expenses</b>	<b>7,000</b>	<b>Gross Profit</b>	<b>1,40,000</b>
<b>Fire Insurance Premium</b>	<b>2,000</b>	<b>Bad debts</b>	<b>4,000</b>
<b>Bad debts</b>	<b>1,000</b>	<b>Interest from Govt.</b>	<b>4,000</b>
<b>Salaries</b>	<b>65,000</b>	<b>Rent Received from employees</b>	<b>12,000</b>
<b>Advertisements (in Cash)</b>	<b>22,250</b>	<b>Interest from debtors for delayed payment</b>	<b>6,000</b>
<b>Proprietor's Salary</b>	<b>12,500</b>		
<b>Interest on Capital</b>	<b>3,000</b>		
<b>Motor Car Expenses</b>	<b>750</b>		
	<b>1,66,000</b>		<b>1,66,000</b>

General expenses include Rs. 4,000/- paid as compensation to an old employee whose services were terminated the interest of the business and Rs. 2200/- by way of help to a poor students. Depreciation calculated according to the rates comes to Rs. 2900/- sales tax was paid on 1-5-2015. Date of filing of return is 31-7-2015. Compute business income.

12. A) Mr. Ramanad inherited 20 acres of agricultural land in urban limits from his father during 1979. The FMV on 1-4-1981 was Rs. 38,000 per acre. He made improvements during the P.Y 1985-86 at cost of Rs. 3,000/- per acre (CII 133). On 17-8-2015 he sold 10 acres at Rs. 12,50,000/- per acre and expenditure on transfer was 4%. He made the following appropriations.

- Purchased another of 10 acres of agricultural land at Rs. 1,90,000/- per acre.
- Purchased residential house for Rs. 24,00,000/-
- Paid Rs. 9,00,000/- for a bank loan for private purpose.

Compute taxable capital gain. (CII 1981-82 =100; 2015-16 = 1081)

OR

(B). what are the deductions available in computation of Income from other sources?

13. (A) briefly explain about income tax authorities.

OR

(B) Tax recovery and Tax refunds.

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III - B.B.A.: Semester – V  
(For Admitted Batch 2018-19)  
CLUSTER – I (EB)  
CAP::e-Commerce Applications  
SYLLABUS**

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**Unit-I: e-Commerce:** Features - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce applications.

**Unit-II: e-Business Applications:** Integration and e-Business suits - ERP, e-SCM, e-CRM - methods and benefits of e-Payment Systems –e-Marketing – applications and issues

**Unit-III: e-Business in different Fields:** e-Tourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

**Unit-IV: Online Education:** Process - Methods - e-Content development and deliveries - Major technologies used in e-Education - Online testing - Methods - Future trends.

**Unit-V: Mobile Commerce:** Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

**References:**

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGrawHill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGrawHill.

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**III - B.B.A.: Semester - V**  
**(For Admitted Batch 2018-19)**

**CLUSTER – I (EB)**  
**CAP::E-COMMERCE APPLICATIONS**  
**MODEL QUESTION PAPER**

Time: 3 hrs

Max Marks: 60

**SECTION – A**

**Answer any FIVE questions from the Following:**

**5 X 4 = 20M**

1. Impact of electronic commerce.
2. e-marketing methods.
3. e-books.
4. Online testing.
5. e-retailing.
6. Credit card based electronic payment systems.
7. e-commerce Vs e-business.
8. Future trends in online education.

**SECTION – B**

**Answer ALL questions from the Following:**

**5 X 8 = 40M**

9. a) What is e-commerce? Explain its salient features.  
( OR )  
b) Write a brief note on B2B and B2C. Also state their essence.
10. a) What is ERP? Explain its basic elements and operation.  
(OR)  
b) What is e-marketing? Explain its advantages and dis-advantages.
11. a) Describe e-stock market. How e-stock market is directly useful to investors?  
(OR)  
b) Explain e-tourism. In what way it is useful to local and international tourists?
12. a) What is online education? Also list out major technologies used in e-education.  
(OR)  
b) Explain the process and methods of online education.
13. a) Explain the application of mobile commerce.  
(OR)  
b) Explain the working of Me-seva. Also state how to improve?



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*(Accredited by NAAC "A" Grade)*

**III - B.B.A.: Semester - V**

**(For Admitted Batch 2018-19)**

**CLUSTER-I (EB)**

CAP:: Business Networks

**SYLLABUS**

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**Unit-I: Business Forms:** Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Face book.

**Unit-II: Business Networking through ICT:** Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

**Unit-III: Business Networking Systems and Devices:** Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

**Unit-IV: Customer Relationship Management:** Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

**Unit-V: Business Analytics:** Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

***References:***

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley India.

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**III - B.B.A.: Semester - VI  
(For Admitted Batch 2018-19)  
CLUSTER-I (EB)**

**CAP:: Business Networks  
MODEL QUESTION PAPER**

Time: 3 hrs

Max Marks: 60

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**SECTION – A**

Answer any **FIVE** questions from the Following:

**5 X 4 = 20M**

1. Who are stake holders?
2. Applications of business networks.
3. Write a note on commercial issues in business networking systems.
4. Legal and ethical issues in CRM.
5. What do you mean by OLAP?
6. Different layers of business networks.
7. Servers.
8. Customer database.

**SECTION – B**

Answer **ALL** questions from the Following:

**5 X 8 = 40M**

9. a) Explain social network. Also state business form.  
( OR )  
b) Explain the relation and inter-relation between stakeholders.
10. a) What is network security? Explain layers of business network.  
(OR)  
b) Write a note on uses and applications of business network.
11. a) What is Network? Also explain business networking systems.  
(OR)  
b) Write a brief note on cloud computing and spectrum.
12. a) How to establish network connection with customers. Also state the general guidelines in this regard.  
(OR)  
b) What do you mean by CRM? What is database?
13. a) Explain the essence and contents of master data management.  
(OR)  
b) What is data integration? List out the differences between OLTP and OLAP.

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**III - B.B.A.: Semester - V**  
**(For Admitted Batch 2018-19)**

**CLUSTER-II (HR)**

COM238 :: TALENT MANAGEMENT

**SYLLABUS**

**Unit-I:** Talent Management: Significance of talent management - attracting talent, retaining talent, right sizing the workforce, work life balance initiatives, providing HR leadership to business.

**Unit-II:** Competency Mapping: Features of competency methods, approaches to mapping - Competency mapping procedures and steps - methods of data collection for mapping - Developing competency models from raw data - data recording and analyzing, validating the competency models.

**Unit-III:** Performance Management and Employee development: Personal development plans, 360<sup>0</sup> Feed back as a Developmental Tool, Performance management and Reward systems: performance linked remuneration system, performance linked career planning and promotion policy.

**Unit-IV:** Employee Engagement: Significance, constituents of engagement, conceptual framework of engagement, behaviors associated with engaged employees - engaged, not engaged, actively disengaged, parameters to measure employee engagement.

**Unit-V:** Succession Planning: Identifying managerial positions which are critical for the business - Identifying second line of leaders and developing their capabilities to occupy the critical positions – Taking-up lateral hiring when there is discontinuity in the succession plans.

**References:**

1. Competence at work - Lyle M. Spencer, Signe M. Spencer. John Wiley 1993
2. Competency mapping, Assessment and Growth - Naik G.P, IHRM, 2010.
3. Performance Management - Herman Aguinis, Pearson Education, 2007.
4. Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, Tata McGraw Hill.
5. Appraising and Developing Managerial Performance- Rao T. V, Excel Books

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays</b>	<b>Short Answer</b>
<b>1</b>	<b>Talent Management</b>	<b>2</b>	<b>1</b>
<b>2</b>	<b>Competency Planning</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Performance Management &amp; Employee Development</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Employee Engagement</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>Succession Planning</b>	<b>2</b>	<b>1</b>

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**BBA GENERAL**  
**Restructured Course**  
**(For Admitted Batch 2018-19)**  
**SEMESTER- V CLUSTER –II (HR)**  
**TALENT MANAGEMENT**

**Time: 3 Hrs.**

**Max Marks: 60 M**

**PART - A**

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4 = 20 M**

1. Talent Management
2. Mapping
3. Data recording and Analysing
4. 360 degrees feedback
5. Career Planning
6. Parameters of Employee Engagement
7. Employee Engagement
8. Succession Planning

**PART – B**

Answer **ALL** the Questions. All questions carry equal Marks

**5 X 8 = 40 M**

9. (a) Explain the Significance of Talent Management.  
(Or )  
(b) How to provide HR leadership to business in Talent Management.
10. (a) Explain the methods of data collection for Mapping.  
(Or )  
(b) Write briefly about the Competency Model from raw data.
11. (a) Explain how 360 degrees feedback as a development tool.  
(Or )  
(b) Explain about Performance linked remuneration system.
12. (a) Explain the conceptual framework of Employee Engagement.  
(Or )  
(b) What are the behaviors associated with Engaged employees? Explain.
13. (a) How to identify the second line leaders for developing their Capabilities.  
(Or )  
(b) How to taking up lateral hiring whwn there is discontinuity in the succession plans.

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**III - B.B.A.: Semester - V**  
**(For Admitted Batch 2018-19)**

**CLUSTER-II (HR)**

**COM239 :: INDUSTRIAL RELATIONS**

**SYLLABUS**

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**Unit-I:** Meaning, Importance, Scope of Industrial Relations, Content and Objectives of Industrial Relations, Industrial Relations programs, Functional Requirements of successful Industrial Relations.

**Unit-II:** Industrial Disputes: Types of Disputes, Causes, Procedure for the settlement of industrial disputes, Government and Industrial Relations, organs of Industrial peace, Tripartite Machinery, code of discipline, voluntary arbitration, grievance Redressal procedure.

**Unit-III:** Trade Unions: Principles of Trade Unionism, Objectives and functions of trade unions, growth of Trade union movement in India, Factors affecting growth of Trade unions, Features, Weakness of Trade unions, essentials of successful Trade union.

**Unit-IV:** Participative Management: Forms of participation, objectives of workers participations in management, levels of participation, forms of participation in India, Causes of failure of joint management council.

**Unit-V:** Collective Bargaining: Meaning, Features of collective bargaining, necessity and importance of collective bargaining, Principles of Collective Bargaining, Process of negotiations, contract administration.

**References:**

- 1) P. Subba Rao, Industrial Relationship, Himalaya Publishers.
- 2) Labour and Industrial Laws – Central Law Publications, Allahabad.
- 3) Industrial Relations – Arun Monappa
- 4) Management of Industrial Relations – Pramod Verma
- 5) Mamoria C B: Industrial Relations

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays</b>	<b>Short Answer</b>
<b>1</b>	<b>Introduction</b>	<b>2</b>	<b>1</b>
<b>2</b>	<b>Industrial Disputes</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Trade Unions</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Participative Management</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>Collective Bargaining</b>	<b>2</b>	<b>1</b>

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**III - B.B.A.: Semester - V**  
**(For Admitted Batch 2018-19)**

**CLUSTER-II (HR)**  
**COM239 :: INDUSTRIAL RELATIONS**  
**MODEL PAPER**

**Max. Time: 3 Hrs**

**MAX MARKS: 60**

**SECTION – A**

**1. Answer any FIVE of the following questions (5 X 4 = 20 Marks)**

1. Importance of Industrial relations
2. Types of disputes
3. Functions of trade unions
4. Objectives of WPM
5. Necessity of collective bargaining
6. Organs of Industrial peace
7. Weakness of Trade unions
8. Levels of participation

**SECTION – B**

**II. Answer all questions.**

**(5 X 8 = 40 Marks)**

**9. (a) What are the meaning of Industrial Relations? Describe its nature and scope.**

**(OR)**

(b) Describe the functional requirement of successful industrial relations.

**10. (a) What are the various causes for arising Industrial Disputes? Explain**

**(OR)**

(b) How to settlement of industrial disputes? Describe its mechanism.

**11. (a) What is the Trade Union Describe the various principles of Trade Unionism**

**(OR)**

(b) Discuss the growth of Trade union movement in India.

**12. (a) What are the objectives of workers participation in management? Describe various forms of participation in management.**

**(OR)**

(b) Describe various causes of failure of joint management council.

**13. (a) What are the features of collective bargaining? Describe its importance.**

**(OR)**

(b) Explain the principles of collective bargaining system in India.

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**III - B.B.A.: Semester - VI**  
**(For Admitted Batch 2018-19)**

**COM287 :: BUSINESS STRATEGY**

**SYLLABUS**

**Unit-I: Introduction to Business Strategy:** Concept of Business Strategy, Need for Business Strategy, Essentials of Effective Strategy, Effects of Inadequate Strategies, Functions of Business Strategies.

**Unit-II: Strategic Analysis:** Strategic Analysis – definition, Need for Strategic Analysis & Environmental Scanning, Understanding environment of business for strategic analysis, Strategic thinkers & their contributions, Role of Strategic Analysis in Policy making.

**Unit-III: Strategy Formulation:** Types of Strategies, Steps in Strategy Formulation, Core Competencies and their Importance in Strategy Formulation.

**Unit-IV: Strategic Planning and Implementation:** Strategic Planning Process, Types of Strategies, Stability, Expansion or Growth, Mergers and Acquisitions, Activating Strategy, Issues in Strategy Implementation, Integrating the Functional Plan and Policies.

**Unit-V: Strategic Management Process:** Strategic Management Process, Strategic Vision and the role of a Strategist, Criteria for Effective strategy, Role of Strategic Management in Policy Making

**References:**

1. Nitin Balwani, *Strategic Management & Business Policy*, Excel Books, New Delhi.
2. Upendra Kachru, *Strategic Management: Concepts & Cases*, Excel Books, New Delhi.
3. Porter, M.E., *Competitive Strategy*, The Free Press, New York, 1980.
4. Kazmi, Azhar, “*Business Policy and Strategic Management*”, Tata McGraw Hill, New Delhi.
5. Srinivasan R. *Strategic Management – The Indian Context*, Prentice Hall of India, New Delhi.
6. B.S. Hoti, *Strategic Management and Business Policy*, Wisdom Publications, New Delhi.
7. Dess, G.T. Lumpkin and Alan B. Eisner, *Strategic Management: Text and Cases*, Tata McGraw Hill .
8. Fred R. David, *Strategic Management ; Concepts and Cases*, Prentice Hall of India (P) Ltd.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays</b>	<b>Short Answer</b>
<b>1</b>	<b>Introduction to Business Strategy</b>	<b>2</b>	<b>1</b>
<b>2</b>	<b>Strategic Analysis</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Strategy Formulation</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Strategic Planning and Implementation</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>Strategic Management Process</b>	<b>2</b>	<b>1</b>

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VI SEMESTER B.B.A. GENERAL  
MODEL QUESTION PAPER  
COM287::BUSINESS STRATEGY  
Section - A**

**I. Answer ANY FIVE of the following 5 × 4 = 20 Marks**

1. Scanning of Business Environment
2. Core Competencies
3. Mergers and Acquisitions
4. Strategic Vision
5. Strategic Analysis
6. Functional Plans
7. Strategy formulation
8. Expansion or Growth strategy

**Section – B**

**II. Answer all the questions 5 × 8 = 40Marks**

**9. a Define Business Strategy! Explain the need for Business Strategy**

**Or**

**b. Explain the various functions of business strategy**

**10. a. Explain the role of strategic thinkers in strategic analysis**

**Or**

**b. Explain the need for strategic analysis and environmental scanning**

**11. a. Explain the various steps in strategy formulation**

**Or**

**b. What are the various types of strategies?**

**12. a. Explain the various steps in strategic planning process**

**Or**

**b. What are the issues to be addressed in strategy implementation?**

**13. a. Explain in detail the strategic management process**

**Or**

**b. Explain the role of strategic management in policy making**



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**III BBA, SEMESTER – VI SYLLABUS**  
**COM288: MEDIUM AND SMALL ENTERPRISES MANAGEMENT**

**Unit-I:** Small and Medium Enterprises: Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to Backward Area Development.

**Unit-II:** Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

**Unit-III:** Management Functions in Small and Medium Enterprises – Finance function: Capital Estimation, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

**Unit-IV:** Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness – Role of Board for Industrial & Financial Reconstruction (BIFR).

**Unit-V:** Ancillary Industries, Rural Industries and Artisans - Role of SIDO, SSIDC, SISI, DIC - Prospects for small-scale industries.

**References:**

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays (8 M)</b>	<b>Short Answer (4M)</b>
<b>1</b>	<b>Small and Medium Enterprises</b>	<b>2</b>	<b>2</b>
<b>2</b>	<b>Project Formulation</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Management Function in Small and Medium Enterprises</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Sickness in Small and Medium Enterprises</b>	<b>2</b>	<b>1</b>
<b>5</b>	<b>Ancillary Industries, Rural Industries and Artisans</b>	<b>2</b>	<b>1</b>

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**Model Question Paper**  
**(For Admitted Batch 2018-19)**  
**III BBA, SEMESTER – VI**  
**COM: MEDIUM AND SMALL ENTERPRISES MANAGEMENT**

**Time: 3 Hrs.**

**Max Marks: 60**

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**SECTION – A**

**Answer any FIVE of the following.**

**5×4=20M**

1. Major Problems of SME.
2. Backward Area Development
3. KIABD
4. TEKSOC
5. Venture Capital
6. Subsidies and Incentives
7. BIFR (Board for Industrial & Financial Reconstruction).
8. Role of SIDO.

**SECTION – B**

**Answer all the following.**

**5×8=40M**

9. a) Enumerate the significance of medium and small enterprises in Indian Economy.  
OR  
b) Explain the Role of Government in promoting small and Medium Enterprises.
10. a) What is location of units? In what way location is important for small and medium enterprises?  
OR  
b) What is registration of small and medium enterprises? Explain the process of registration with DIC
11. a) Explain the sources of Finance available to small and medium enterprises.  
OR  
b) List out various marketing functions of small and medium enterprises
12. a) How to prevent sickness in small and medium enterprises?  
OR  
b) What is sickness? Explain its causes.
13. a) Enumerate the significance of Rural Industries in Indian Economy.  
OR  
b) Attempt the following:  
    (i) DIC. (ii) What are ancillary industries?

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(For Admitted Batch 2018-19)  
III BBA, SEMESTER – VI SYLLABUS  
COM289:: PROJECT EVALUATION AND MANAGEMENT**

**Unit-I:** Introduction: Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, Monitoring the Environment, Corporate Appraisal, Preliminary Screening - Problems of Project management.

**Unit-II:** Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

**Unit-III:** Project evaluation for Selection:- Methods of evaluation, Pay Back Period, ARR, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path and post Project Review.

**Unit-IV:** Human Aspects of Project Management – Manpower Planning - Human Ergonomics - Estimation - Pre requisites for Successful Project Implementation.

**Unit-V:** Closing of the Project:- Types of project termination, Termination procedure and evaluation of Termination possibilities.

**References:**

1. Prasanna Chandra, Project: Planning, Analysis, Selection, Implementation and Review. ‘Tata McGraw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing House.
3. James P Lewis, Fundamentals of Project Management, 2006
4. Pinto, Jeffrey K., Project Management, Achieving Competitive Advantage, Prentice Hall 2009.
5. Project Management Institute, A Project Management Body of Knowledge.
6. Mantel, Samuel J., Jack R. Meredith, Scott M. Shafer, Margaret M. Sutton, Project Management in Practice, Wiley 2010.

**Blue Print**

Units	Essay	Short
	8 Marks	4Marks
<b>Unit-I</b>	<b>2</b>	<b>1</b>
<b>Unit-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>2</b>	<b>2</b>
<b>Unit-IV</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>2</b>	<b>1</b>

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**III BBA, SEMESTER- VI**  
**Model Question Paper**  
**(For Admitted Batch 2019-20)**  
**COM289::Project Evaluation & Management**

**Time: 3 Hrs.**

**Max Marks: 60**

**PART – A**

**Answer any FIVE questions.**

**(5 × 4 = 20 Marks)**

1. Types of Projects
2. Product Mix
3. Technical Analysis
4. PERT
5. Pay Back Period
6. Manpower Planning
7. Human Aspect
8. Project Termination

**SECTION - B**

**Answer ALL questions.**

**(5 × 8 = 40 Marks)**

- 9.(a) Explain the Generation and Screening of Ideas in PEM  
(Or)  
(b) Write about Problems of Project management
10. (a) Explain Markets and Demand Analysis briefly  
(Or)  
(b) Explain the Estimation of Sales and Production in Analysis of Project
11. (a) What is the Post Project Review in Project evaluation  
(Or)  
(b) Explain about the Methods of evaluation in Project evaluation
12. (a) What is the Human Ergonomics? Explain briefly  
(Or)  
(b) Explain about the Pre requisites for Successful Project Implementation
13. (a) What are the Types of Project Termination? Explain briefly  
(Or)  
(b) Write the evaluation of Termination Possibilities.

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**III - B.B.A.: Semester - VI  
(For Admitted Batch 2018-19)**

**CLUSTER – I (EB)**

**CAP:: e-Payments System**

**SYLLABUS**

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**Unit-I: e-Cash and Virtual Money:** Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

**Unit-II: Automated Clearing and Settlement:** Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

**Unit-III: e-Payment Security and Digital Signature:** Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

**Unit-IV: Mobile Payments:** Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges – Debit & Credit Cards – RU Pay Card – e-Challan.

**Unit-V: Electronic Invoice and Payment System:** Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank - Invoice Paper elimination - Scan-based trading (SBT).

***References:***

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, PalgraveMacMillan.
2. Weidong Kou, “Payment Technologies for E-Commerce”. Springer,Germany.
3. DonalO’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”,Artech House,Inc.
4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRCPress.

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**III - B.B.A.: Semester - VI**  
**(For Admitted Batch 2018-19)**

**CLUSTER – I (EB)**

**CAP:: e-Payments System**  
**MODEL QUESTION PAPER**

Time: 3 hrs

Max Marks: 60

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**SECTION – A**

**Answer any FIVE questions from the Following:                      5 X 4 = 20M**

1. Uses of RSA.
2. What is NEFT?
3. Describe about SWIFT.
4. What is meant by virtual currency?
5. What do you mean by SBT?
6. Digital wallets.
7. What are Hash functions?
8. What is Fedwire?

**SECTION – B**

**Answer ALL questions from the Following:                      5 X 8 = 40M**

9. a) Define e-Cash. Explain the objectives and Importance of e-Cash.  
( OR )  
b) Enumerate the recent trends in e-Cash.
10. a) Explain the process of Real Time Gross Settlement System (RTGS).  
(OR)  
b) Explain the functioning of Fedwire.
11. a) Discuss various cryptographic methods and explain their Importance.  
(OR)  
b) Briefly explain about Asymmetric Cryptography.
12. a) Explain the need for Obopay along with its Merits and Demerits.  
(OR)  
b) Explain advantages and disadvantages of wireless payments.
13. a) Explain the functioning of EIPP providers.  
(OR)  
b) Enumerate the working of: i) Biller service providers. ii) customer service providers.

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**III - B.B.A.: Semester - VI  
(For Admitted Batch 2018-19)**

**CLUSTER – I (EB)**

**CAP:: Social Media and e-Marketing**

**SYLLABUS**

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**Unit-I: Social Media:** Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

**Unit-II: Social Consumers:** Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

**Unit-III: Social Media Sites:** Face book - Twitter - LikedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

**Unit-IV: e-Marketing:** Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

**Unit-V: Methods of e-Marketing:** Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

***References:***

1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
3. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
4. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
5. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.

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**III - B.B.A.: Semester - VI**  
**(For Admitted Batch 2018-19)**

**CLUSTER – I (EB)**

**CAP:: Social Media and e-Marketing**  
**MODEL QUESTION PAPER**

Time: 3 hrs

Max Marks: 60

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**SECTION – A**

Answer any **FIVE** questions from the Following:

**5 X 4 = 20M**

1. Objectives of Social Marketing.
2. Digital consumers.
3. Features of Twitter.
4. Lead generation platform.
5. Merits of Merchandising.
6. Uses of LinkedIn.
7. What is meant by Public Relations?
8. Define Strategic marketing.

**SECTION – B**

Answer **ALL** questions from the Following:

**5 X 8 = 40M**

9. a) Explain social media planning process.  
( OR )  
b) Differentiate between social media marketing and strategic marketing.
10. a) Explain the merits and demerits of social media marketing segments.  
(OR)  
b) Explain various functions of online communities.
11. a) Enumerate the role of social media in marketing research.  
(OR)  
b) Explain the operations of various social media sites.
12. a) Define e-marketing. Explain objectives and importance of e-marketing.  
(OR)  
b) Explain merits and demerits of online advertising.
13. a) Briefly explain various methods of e-marketing.  
(OR)  
b) Enumerate the mode of public relations.



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**III - B.B.A.: Semester - VI**

**(For Admitted Batch 2018-19)**

**CLUSTER – II (HR) SYLLABUS**

**COM243:: GLOBAL HUMAN RESOURCE MANAGEMENT**

**Unit-I:** Concept of IHRM: Reasons for emergence of IHRM, Difference between IHRM and Domestic HRM, Organizational dynamics and IHRM: Role of culture in IHRM, Challenges of International Human Resource Management.

**Unit-II:** Recruitment, Selection in International context: International Managers - Parent country nationals, third country nationals, host country nationals, Recruitment methods using head-hunters, cross-national advertising, e-recruitment; Selection criteria and techniques, Selection tests, interviews for international selection..

**Unit-III:** Performance Management: A conceptual background, performance management cycle, models, Appraisal of expatriate, Third and host country employees, issues and challenges in international performance management, country specific performance management practices.

**Unit-IV:** Training and development in international context: Training and development of international staff, types of expatriate training, HCN training, Career Development, repatriate training, developing international staff and multinational teams, knowledge transfer in multinational companies.

**Unit-V:** International Compensation: Forms of compensation and factors that influence compensation policy, Key components of international compensation, compensation practices across the countries, social security systems across the countries, global compensation: emerging issues.

*References:*

1. Monir H. Tayeb, International Human Resource Management, Oxford University Press, 2005.
2. Peter J. Dowling, Denise E. Welch, International Human Resource Management, Cengage Learning.
3. Aswathappa K, Sadhna Das, International Human Resource Management, Mc Graw Hill.
4. Tony Edwards, Chris Rees, International Human Resource Management, Person Education.
5. Chris Brewster, International Human resource Management, University Press.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays (8 M)</b>	<b>Short Answer (4M)</b>
<b>1</b>	<b>Concept of IHRM</b>	<b>2</b>	<b>2</b>
<b>2</b>	<b>Recruitment, Selection in International context</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>Performance Management</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>Training and development in international context</b>	<b>2</b>	<b>1</b>
<b>5</b>	<b>International Compensation</b>	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**III - B.B.A.: Semester - VI**  
**(For Admitted Batch 2018-19)**  
**CLUSTER – II (HR) MODEL QUESTION PAPER**  
**COM243::GLOBAL HUMAN RESOURCE MANAGEMENT**

Max. Time: 3 Hrs

MAX MARKS: 60

**SECTION – A**

1. Answer any FIVE of the following questions **(5 X 4 = 20 Marks)**
1. Problems of IHRM
  2. Expatriate Vs Inpatriate
  3. Need for expatriate training
  4. Advantages of international staff policies
  5. International labour relations
  6. Approaches of international compensation
  7. Cross cultural value
  8. Information technology impact of IHRM

**SECTION –B**

**Answer all questions.**

**(5 X 8 = 40 Marks)**

- 9.(a) What are the similarities and differences between domestic and international HRM?  
**(OR)**  
(b) What is IHRM? Describe its nature, importance and objectives of IHRM.
10. (a) What is the recruitment policies adopted in International recruitment?  
**(OR)**  
(b) What are the most important factors involved in the selection decision?
11. (a) Describe the main objectives and approaches of international compensation policies.  
**(OR)**  
(b) Discuss the major factors associated with appraisal of expatriate managerial performance.
12. (a) What are the Challenges faced in Training expatriate managers? Describe the current scenario in International Training and Development.  
**(OR)**  
(b) Describe various types of expatriate training.
13. (a) What is the factors influence compensation policy in International HRM?  
**(OR)**  
(b) What is the social security measures adopted across the countries? Explain

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**III - B.B.A.: Semester - VI**

**(For Admitted Batch 2018-19)**

**CLUSTER – II (HR) SYLLABUS**

**COM244::TRAINING AND DEVELOPMENT**

**Unit-I:** Meaning - Need for Training - Importance of Training, Objectives of Training, Responsibility for Training.

**Unit-II:** Steps in Training Programs, Training Policy, Training courses, support material for training, Training period, Training for different employees.

**Unit-III:** Training methods: On the Job, Vestibule Training, Training by Experience Workman, Training by Supervisors, Demonstrations and examples, Simulation, Apprenticeship. Off the Job: Lecturers, Conference method, Seminar or Team Discussion, Case Studies, Role playing, Programmed Instruction, T-Group training, Audio-visual aids, Retraining.

**Unit-IV:** Development: Importance of Development - Management Development, Purpose and objectives of Development, Stages in development programs, Components of development program, Factors inhibiting Development.

**Unit-V:** Coaching and Counseling: Methods, Management syndicate, Incident process, In-Basket, Sensitivity counseling - Special Projects, Committee assignments conferences, Management games.

**References:**

1. P.Subba Rao, VSP, Rao, Human Resource Management; Konark Publishing Houses, Mumbai.
2. Subas Gurg & S C Jain, Managing Human Resource, Arihant Publications, Jaipur.
3. Bearddwell & Len Holdmen, Human Resource Management, Macmillan Publisher.
4. Linton R, Pareek.U. “Training for Development”, Vistaar, New Delhi.
5. P.L.Rao,” Training & Development”, Excel Books, New Delhi.
6. Satish Pai, S.Ravi Shankar, Management Development Skills for Excellence, Himalaya Publishing House.

<b>BLUE PRINT</b>		
<b>Units</b>	<b>Essays (8M)</b>	<b>Short Answer (4M)</b>
<b>1</b>	<b>2</b>	<b>2</b>
<b>2</b>	<b>2</b>	<b>2</b>
<b>3</b>	<b>2</b>	<b>2</b>
<b>4</b>	<b>2</b>	<b>1</b>
<b>5</b>	<b>2</b>	<b>1</b>

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**III - B.B.A.: Semester - VI**  
**(For Admitted Batch 2018-19)**  
**CLUSTER – II (HR) MODEL QUESTION PAPER**  
**COM244::TRAINING AND DEVELOPMENT**

Max. Time: 3 Hrs

MAX MARKS: 60

**SECTION – A**

Answer any FIVE of the following questions (5 X 4 = 20 Marks)

1. Objective of training
2. Training period
3. Vestibule training
4. Purpose of development
5. In-Basket
6. Audio-visual aids
7. Importance of development
8. Special project

**SECTION –B**

**Answer all questions.** (5 X 8 = 40 Marks)

9. (a) What are the objectives of training and development?  
(OR)  
(b) Describe the need for identification of training and development.
10. (a) What is the policy and programs adopted in training and development?  
(OR)  
(b) How to decide the training period? Descry the polices adopted in training of different employees.
11. (a) Describe the various methods adopted for on the job training.  
(OR)  
(b) Discuss the major factors associated with case study method and role play method.
12. (a) What are the Challenges faced in development program? Describe the purpose of Development.  
(OR)  
(b) Describe various stages in development program.
13. (a) What is the concept of coaching? Describe the various techniques adopted in coaching.  
(OR)  
(b) What is the importance of counselling? Describe the management games.

**B.Com**  
**(Accounting & Taxation)**  
**Admitted Batch 2019-20**  
**Syllabus and Model Question**  
**Papers**  
**Semester- III & IV**

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVRAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**III SEMESTER B.COM (ACCOUNTING AND TAXATION)**

**FUNDAMENTALS OF GST**

**Learning Objectives:** After studying this chapter, you shall be able to understand Various types of taxes in India and the salient features of Indirect Taxes  
The provisions in Constitution regarding taxation and Concept and types of VAT  
and its features structure of Indirect Taxes prior to GST

**Unit- I : History of Indirect Taxes:** An over view of Indirect taxes in India – Value added tax - Multipoint taxation system of VAT – Limitations of VAT-Central Excise – Cascading effect of taxation – disadvantages.

**Unit – II: Constitutional framework of GST -** Taxes subsumed in GST – benefits of GST – Administrative set up - GST Council – Powers and functions of GST Council - Sale, Service, Supply of goods – recipient of goods – inward supply – outward supply – Rates of taxes.

**Unit – III: Goods and Services Tax** – exemption limits - Time of Supply – Place of Supply - Value of supply - Input tax, Input tax credit- negative list.- Aggregate turnover, Agent, Business, Capital goods, Taxable person, Casual taxable person, Ecommerce, supply, Mixed supply, Exempted supply, Place of supply, Manufacture, Input, Inward Supply, Place of business, Reverse charge, Works contract, Intermediary.

**Unit - IV: Registration of supplier under GST** – procedure of registration - Types of Registration - Tax invoice - Electronic Cash Ledger – manner of payment of tax Tax Deducted at Source – Tax Collected at Source – Refunds.

**Unit – V: Filing of GST Returns.-** Types of Returns – Returns of outward suppliers – inward supplies – Annual Returns - Simple problems

**Reference:**

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) Bare Act CGST, SGST, IGST, UTGST

**BLUE PRINT**

Units	Name of the Topic	Theory	
		Essay 7 M	Short 3 M
1	Concept of Indirect Taxes	2	1
2	Constitutional framework of GST	2	2
3	Goods and Services Tax Act	2	2
4	Registration OF Supplier	2	1
5	Filing of Returns	2	2

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**III SEMESTER B.COM (ACCOUNTING AND TAXATION)  
FUNDAMENTALS OF GST**

**Section - A**

**Answer ANY FIVE of the following**

**5 × 3 = 15 Marks**

1. Excise Duty
2. Value Added Tax
3. Dual GST
4. GSTN
5. Negative List of Goods
6. Reverse Charge
7. Mixed Supply and Composite Supply
8. Compulsory Registration

**Section – B**

**Answer all the questions**

**5 × 7 = 35 Marks**

**9. a** Briefly explain the overview of indirect taxes in India.

**Or**

**b.** Briefly explain the limitation of Value added Tax

**10. a.** Explain the various taxes subsumed in GST

**Or**

**b.** Describe the various functions of GST Council

**11. a.** Explain the provisions relating to time of supply under GST

**b.** Explain the provisions relating to Value of Supply under GST

**12. a.** Explain the procedure of registration under GST

**Or**

**b.** Explain the provisions relating to Accounts and Audit under GST

**13. a.** Explain the various returns filed under GST

**Or**

**b.** Mr. A buys a passenger car worth Rs 300000 with GST Rs 80000. He deals in furniture and electronics and uses the car to travel to his showroom. In case he deals in transport business and buys a goods vehicle (like trucks) for transporting of goods. If he deals in cars and buys cars (as stocks) for reselling, he can avail ITC. In case, he deals in passenger transport services and gives the car on hire for tourism. Keeping in view the above four cases identify whether he can claim input tax credit or not.

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**B.Com (Accounting & Taxation)**

**Restructured Course**

**(For Admitted Batch 2019-20)**

**SEMESTER- III**

**COM110:: ADVANCED ACCOUNTING - I**

**Max. Marks: (50+50)**      Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To make the students acquire the conceptual and analytical knowledge of advanced accounting.

To make the students acquire the knowledge of different purchasing systems and their accounting treatment.

To make the students acquire the knowledge of accounting in preparation of partnership accounts.

**Unit-I: Accounts from Incomplete Records**

Single Entry: Features – Books and accounts maintained – Recording of transactions – Ascertainment of Profit. (Statement of Affairs method only).

**Unit-II: Hire Purchase System:** Hire Purchase System – Features – Accounting Treatment in the books of Hire Purchaser and Hire Vendor – Default and Repossession.

**Unit-III: Installment Purchase System**

Installment Purchase system –Features - Differences between Hire Purchase System and Installment Purchase system - Accounting Treatment in the books of Purchaser and Vendor.

**Unit – IV: Partnership Accounts - I**

Partnership – Meaning and Definition – Essential Features – Partnership Deed – Rules – Accounting Treatment of Admission of a Partner – Accounting Treatment of Retirement of a Partner – Accounting Treatment of Death of a Partner.

**Unit -V: Partnership Accounts - II**

Dissolution of a Firm – Dissolution – Differences between Dissolution of partnership and Dissolution of a Firm - Differences between Realisation and Revaluation Accounts – Accounting Treatment of Dissolution of a Firm.

**Reference Books**

1. Advanced Accounting & Practice - Dr. S.M. Shukla – Sahitya Bhawan Publications.
2. Advanced Accountancy Volume - I Eleventh Edition - S N Maheshwari, Sharad K Maheshwari, Suneel K Maheshwari – S Chand Vikas Publications.
3. Advanced Accounting - Dr. S.M. Shukla, Dr. S.P. Gupta - Sahitya Bhawan Publications.
4. Advanced Accountancy: S. P. Jain and K. L. Narang - Kalyani Publishers.

<b>Blue Print</b>					
Units	Name of the Topic	Problem		Theory	
		Essay 7 M	Short 3 M	Essay 7 M	Short 3 M
1	Accounts from Incomplete Records	1	-	1	1
2	Hire Purchase System	2	-	-	2
3	Installment Purchase System	1	-	1	2
4	Partnership Accounts – I	2	1	-	1
5	Partnership Accounts – II	1	-	1	1



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**(For Admitted Batch 2019-20)**

**SEMESTER- III**

**COM110:: ADVANCED ACCOUNTING - I**

**Time: 2 ½ Hrs.**

**Max Marks: 50**

**PART - A**

**Answer any FIVE Questions. All questions carry equal Marks. 5 X 3 = 15 M**

1. Statement of Affairs
2. Merits of Hire Purchase
3. Repossession
4. Features of Installment Purchase
5. Interest Suspense Account
6. Sacrificing Ratio
7. Calculate the value of goodwill three years purchase of five years average profits.  
The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/-  
2011 – Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-.
8. Realisation Account

**PART - B**

Answer **ALL** the Questions. All questions carry equal Marks

**5 X 7 = 35 M**

9. (a) Explain the points should be considered while preparing Statement of Affairs.

(Or)

(b) Following is the Statement of Affairs of Shri Rampal as on 31-12-2010 who kept his books on the single entry system.

**Statement of Affairs as on 31-12-2010**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Creditors	8000	Fixtures	4000
Capital	62750	Stock	28000
		Debtors	35600
		Cash at Bank	3150
	<b>70750</b>		<b>70750</b>

His capital on 31-12-2009 was Rs. 42960 and his drawings are Rs.500 per month and stock of Rs.300.He sold his house for Rs.10000 during the year and introduced as further capital into the business. Depreciation on Fixtures @ 5% and Provision for Doubtful debts @ 2.5%is to be provided. Prepare a Statement of Profit of Shri Rampal and redraft the Statement of Affairs as on 31-12-2010.

10. (a) From the following information relating to Hire Purchase.

Purchaser – Ram & Co

Seller – Syam & Co

Date of Purchase 1<sup>st</sup> January, 2006.

Cash price – Rs.12894

Payments are Rs. 2000 on signing of the agreement and the balance in the 3 equal annual instalments of Rs.4000 due on 31<sup>st</sup> December every year. Rate of Interest is 5% per annum. Depreciation on Machine is 20% on WDV Basis each year. Make journal entries and ledger accounts in the books of Hire Purchaser.

(Or)

(b) On 1<sup>st</sup> January 2004 XYZ & Co took delivery from ABC & Co of a machine on Hire Purchase system. Rs.8000 being paid on delivery and the balance in three instalments of Rs.12,000 , Rs.10,000 , Rs.4000 payable annually on every year. The cash price of the machine is Rs.31960. Interest is charged at 5% p.a., Depreciation is charged at 10% on SLM. Prepare Ledger Accounts in the books of Hire Purchaser.

11. (a) Explain the differences between Hire Purchase and Instatement Purchase Systems.  
(Or)

(b) On 1<sup>st</sup> January 2006 Om Oil Company purchased an oil machine on the installment system. The cash price of the machine was Rs. 11,175 and the payment was to be made as follows : Rs. 3000 was to be paid on the signing of the agreement and the balance in the three instalments of Rs. 3000 each at the end of each year. Allow 5% interest charged by the Delhi Manufacturing Company per annum. Om Oil Company has decided to write off 10% annually on the diminishing balance of the cash price. Give the journal entries and ledger accounts in the books of Om Oil Company. Calculations are to be made to the nearest rupee.

12. (a) Bharath and Varun are partners sharing profit and losses in the ratio of 3:2. Their Balance sheet as on 31.12.2018 was as follows:-

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
Bills Payable	20500	Bills Receivables	4000
Creditors	57000	Cash at Bank	21500
P/L A/c	5000	Debtors	
		60000	
General Reserve	2000	(-) RBD	57000
		3000	
Capitals		Furniture	10000
Bharath		Stock of goods	35000
60000			
Varun	90000	Machinery	25000
30000		Buildings	40000
	<b>192500</b>		<b>192500</b>

*On 1.1.2019 Venkatesh is admitted into partnership on the following terms as below:*

- Venkatesh should bring Rs. 40000 as capital for 1/4 share and goodwill towards Rs. 25000.
- Appreciate buildings by 20%.
- Depreciate furniture and machinery by 10%.
- An amount of Rs. 2000 due to a creditors, is not likely to be claimed and hence to be written off.
- Increase R.B.D on debtors to Rs. 6000.

Prepare Revaluation A/c., Partner's capital A/c. & Balance sheet.

(Or)

- (b) A, B & C are partners in a business sharing profits and losses in the ratio of 3:2:1. Their Balance Sheet on 30<sup>th</sup> June, 2019 was as follows.

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
Sundry Creditors	1600	Cash in Hand	600
Reserve Fund	6000	Cash at Bank	1000
Capitals		Sundry debtors	9000
A	10000	Stock in Hand	7000
B	10000	Machinery	6000
C	10000	Factory Building	14000
	<b>37600</b>		<b>37600</b>

On that date C retires from business. It is agreed to adjust the values of assets as follows:

- To make a provision of 5% on Sundry Debtors for Doubtful Debts
- To Depreciate stock by 5% & Machinery by 10%
- Factory Buildings to be revalued at Rs. 15100

Show Revaluation Account & Partners Capital Accounts and Prepare Balance Sheet of the continuing partners as on July 1<sup>st</sup> 2019.

13. (a) X, Y & Z are partners sharing P&L in the ratio of 4:2:3. On 1st January, 2019, they agreed to dissolve the Partnership. Their Balance Sheet was as follows.

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
P&L	4500	Buildings	45000
Reserve Fund	12600	Machinery	15000
Bills Payable	4100	Furniture	3700
Sundry Creditors	9000	Stock	19400
Loan from X	4000	Debtors	31000
Capital		Investments	24000
X	68000	Bills receivables	5600
Y	46000	Cash at Bank	6500
Z	3000	Cash in Hand	1000
	<b>151200</b>		<b>151200</b>

The assets realized as Investments Rs.20400, Bills Receivables and Debtors Rs.28200, Stock Rs.14550, Furniture Rs. 2050, Machinery Rs.8600, Buildings Rs.26400. All the Liabilities were paid off. The cost of realisation was Rs.600, Z had become Bankrupt and Rs.1024 only was recovered from his estate once and for all. Partners were finally paid off. Show Realization Account., Bank Account & Capital Accounts of the Partners when the capitals are fluctuating.

(Or)

- (b) Write the differences between Dissolution of Partnership and Dissolution of a firm.

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**CBCS/SEMESTER SYSTEM**  
**II B.Com (Hons.), ACCOUNTING & TAXATION**  
**III SEMESTER SYLLABUS**  
**(For Admitted Batch 2019-20)**  
**COM264::QUANTITATIVE TECHNIQUES**

**Hours – 5, Credits - 4**

**UNIT - I: INTRODUCTION TO STATISTICS:** Meaning-definition-functions-importance and limitations of statistics-Collection of data Primary and Secondary data-Schedule and questionnaire-Frequency distribution-Tabulation Diagram and graphic presentation of data (One Dimensional and Frequency curves)

**UNIT - II: MEASURES OF CENTRAL TENDENCY AND DISPERSION:** Definition, objectives and characteristics of measures of central tendency- types of Averages –Arithmetic Mean, Geometric Mean-Harmonic Mean-Median-Mode-Quartiles-Deciles Percentiles-Properties of averages and their application. Meaning, definitions, objectives of Dispersion, Range Quartile Deviation, Mean Deviation, Standard Deviation- Co-efficient of variation:

**UNIT - III: MEASURES OF CORRELATION:** Meaning, Definition and use of Correlation-Types of Correlation – Karl Pearson’s Correlation Co-efficient-Spearman’s Rank correlation –Probable error

**UNIT- IV: SET THEORY:** Set, Subset, Types of Sets- Operations on sets- Venn Diagram – DeMorgan’s Laws- and its applications.

**UNIT - V: MATRIX:** Definition-Examples--Types of matrices- Matrix addition-Multiplication Determinant of matrices- Minors - Co-factors-Inverse of a Matrix.

**RECOMMENDED BOOKS:**

1. Sivayya K.V. and Satya Rao, Business Mathematics, Saradhi publication, Guntur.
2. Sancheti and Kapoor V K, Business mathematics, Sulthan Chand & Sons, New Delhi.
3. D. N. Elhance: Fundamental of Statistics, Kitab Mahal, Allahabad.
4. Gujpta S.C: Fundamentals of Business Statistics, Sultan Chand, New Delhi.
5. Aggarwal, Business Statisticvs, Kalyani Publishers, Hyderabad.
6. Reddy C R, Business Statistics, Deep&Deep Publications, New Delhi.

**Blue Print**

Units	Name of the Topic	Theory		Problems
		Essay 7M	Short 3M	Essay 7M
Unit – I	Introduction to Statistics	1	2	1
Unit – II	Measures of Central Tendency & Dispersion	-	2	2
Unit – III	Measures of Correlation	-	2	2
Unit – IV	Set Theory	-	1	2
Unit – V	Matrix	-	1	2

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**II B.Com (Hons.), ACCOUNTING & TAXATION**  
**III SEMESTER MODEL QUESTION PAPER**  
**(For Admitted Batch 2019-20)**  
**COM264::QUANTITATIVE TECHNIQUES**

Time: 2 ½ Hours

Max. Marks: 50

**SECTION – A**

**Answer any FIVE of the following.**

**(5×3= 15 Marks)**

1. Define Statistics. Explain the characteristics of Statistics.
2. Write the characteristics of Good Questionnaire.
3. What are the requisites of an Ideal Average.
4. Explain the various measures of Dispersion.
5. What is meant by Correlation? Explain the different types of Correlation.
6. Scatter Diagram
7. Types of Sets.
8. Venn diagram.

**SECTION – B**

**Answer ALL questions**

**(5×7=35 Marks)**

9. (a) Distinguish between Primary and Secondary Data. Briefly explain the various methods of Collection of Primary Data?

(Or)

- (b) Construct (i) Histogram (ii) Frequency Polygon, from the following data.

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	12	36	44	78	55	18	11

10. (a) Calculate MODE from the following data.

Class Interval	0-20	20-40	40-60	60-80	80-100	100-120
Frequency	8	12	16	22	14	9

(Or)

- (b) Compute Standard Deviation and Co-efficient of Variance from the following data

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	1	5	7	10	5	2

11. (a) Calculate the Co-efficient of Correlation between the values of Price and Supply.

Price	8	10	15	17	20	22	24	25
Supply	25	30	32	35	37	40	42	45

(Or)

(b) Calculate the Co-efficient of Rank Correlation

Marks in Accounting	42	75	38	54	64	35	84	72	58
Marks in Statistics	92	36	48	87	50	45	73	41	39

12. (a) Given that  $A = \{1,3,5,7,9\}$ ;  $B = \{1,7,8\}$ ;  $C = \{3,5,8,10,12\}$  verify Associative Law of Union and Intersection of Sets.

(Or)

(b) Given the Sets  $A = \{1,2,3,4\}$ ;  $B = \{2,3,4,5\}$ ;  $C = \{4,5,6,7\}$  find

(i)  $(A \cup B) \cup C$ ; (ii)  $A \cap (B \cup C)$ ;

13. (a) If  $A = \begin{pmatrix} 2 & 3 \\ 4 & 5 \end{pmatrix}$ ,  $B = \begin{pmatrix} 4 & 2 \\ 5 & 6 \end{pmatrix}$ ,  $C = \begin{pmatrix} 2 & 2 \\ 3 & 3 \end{pmatrix}$  find  $A^2$  and prove that  $A(BC) = (AB)C$  and  $A(B+C) = AB + AC$ .

(Or)

(b) Solve the following system of equations by inverse method.

$$2x_1 - x_2 + 3x_3 = 9$$

$$x_2 - x_1 = -1$$

$$x_1 + x_2 - x_3 = 0$$

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
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(Re-Accredited by NAAC with “A+” Grade)  
II B.COM (ACCOUNTS AND TAXATION)  
(For Admitted Batch 2019-20)  
COM265::Direct Tax practices**

**Time: 2 ½ Hours**

**Max Marks: 50**

**Unit-I:** Profits and gains of business or profession: Computation – Allowable expenses and not- allowable expenses – General deductions - Provisions relating to Depreciation.

**Unit-II:** Capital gains: Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains. Income from other sources: Computation – Grossing up – Deductions and other relevant provisions..

**Unit-III:** Income from Other Sources - General Incomes - Specific Incomes

**Unit-IV:** Deductions from Gross total Income: Clubbing of Incomes - Set off and Carry forward of Losses - Deductions from Gross Total Income.

**Unit-V:** Assessment of Individual Income: Computation of Total Taxable Income - Assessment of Individual Income - Tax Management

**References:**

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur & Narang: Income Tax.

<b>Blue Print</b>			
<b>Name of the Topic</b>	<b>Short 3 M</b>	<b>Essay 7 M</b>	<b>Problems 7 M</b>
<b>Income from business/profession</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Income from Capital gains</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Income from Other sources</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Deductions from GTI</b>	<b>1</b>	<b>2</b>	<b>-</b>
<b>Assessment of individual income</b>	<b>2</b>	<b>1</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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II B.COM (ACCOUNTS AND TAXATION)  
(For Admitted Batch 2019-20)  
COM265 ::Direct Tax practices**

**Time: 2 ½ Hours**

**Max Marks: 50**

**Section-A**

**Answer any 5 questions**

**5x3=15**

1. Allowable expenses of business
2. Depreciation
3. Cost of acquisition
4. STCA
5. Any 4 general incomes
6. Deduction u/s 80 D
7. Tax management
8. Gross total income

**Section-B**

**Answer all question**

**5x7=35**

9.(a) Explain the various expenses which are not allowed for calculation of Income from Business.

(OR)

(b) Profit and Loss account of M/S Raju & Company

General expenses	7,000	Gross Profit	1,40,000
Fire Insurance Premium	2,000	Bad debts	4,000
Bad debts	1,000	Interest from Govt.	4,000
Salaries	65,000	Rent Received from employees	12,000
Advertisements (in Cash)	22,250	Interest from debtors for delayed payment	6,000
Proprietor's Salary	12,500		
Interest on Capital	3,000		
Motor Car Expenses	750		
	<b>1,66,000</b>		<b>1,66,000</b>

General expenses include Rs. 4,000/- paid as compensation to an old employee whose services were terminated the interest of the business and Rs. 2200/- by way of help to a poor students. Depreciation calculated according to the rates comes to Rs. 2900/- sales tax was paid on 1-5-2015. Date of filing of return is 31-7-2015. Compute business income.



10. (a) What are the deductions available in computation of Income from Capital gains?

(OR)

(b). Mr. Ramananad inherited 20 acres of agricultural land in urban limits from his father during 1979. The FMV on 1-4-1981 was Rs. 38,000 per acre. He made improvements during the P.Y 1985-86 at cost of Rs. 3,000/- per acre (CII 133). On 17-8-2015 he sold 10 acres at Rs. 12,50,000/- per acre and expenditure on transfer was 4%. He made the following appropriations.

a) Purchased another of 10 acres of agricultural land at Rs. 1,90,000/- per acre.

b) Purchased residential house for Rs. 24,00,000/-

c) Paid Rs. 9,00,000/- for a bank loan for private purpose.

Compute taxable capital gain. (CII 1981-82 =100; 2015-16 = 1081)

11. (a) What are the specific incomes available in computation of Income from other sources?

(OR)

(b). Mr. X, a resident individual, receives in cash the following income as interest on securities during the previous year ending March 31, 2009 :

- Rs. 4,000 as interest on Govt. securities.
- Rs. 3,600 as interest on debentures issued by the local authority.
- Rs. 3,600 as interest on debentures of PQR Ltd., (not listed at any stock exchange in India).
- Rs. 7,200 as interest on debentures of ABC Ltd. (listed on Delhi Stock Exchange).
- Rs. 7,200 as interest on tax free debentures of GE Ltd., (not listed on any stock exchange).

Assuming that the interest is paid in each case on June 30 and Dec. 31, what is the income from interest on securities for the assessment year 2009-10?

12. (a) Deductions from gross total income u/s 80 c

OR

(b) Deductions from gross total income u/s 80 G

13. (a) Computation of total income procedure.

OR

(b) From the following information, compute total income and Tax liability of an individual

- Income from salary -100000
- House property -75000
- Business income -125000
- Other sources -50000
- Capital gains -25000

**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**

**B.Com (Accounting & Taxation)**

**Restructured Course**

**(For Admitted Batch 2019-20)**

**SEMESTER- IV**

**COM114:: ADVANCED ACCOUNTING - II**

**Max. Marks: (50+50)**      Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To make the students acquire the conceptual and analytical knowledge of advanced accounting.

To make the students acquire the knowledge of Branch and Departmental accounts.

To make the students acquire the knowledge of Valuation of Goodwill.

To make the students acquire the knowledge of accounting in Issue of Shares and Debentures.

**Unit-I: Branch Accounts**

Branch Accounts – Features – Books of Accounts – Methods of Accounting of Dependent Branches – Debtors System – Stock and Debtors System.

**Unit-II: Departmental Accounts**

Departmental accounts – Need – Features – Basis for Allocation of Expenses – Accounting Treatment of Departmental Accounts.

**Unit-III: Valuation of Goodwill**

Valuation of Goodwill – Need – Methods of Valuation of Goodwill - Normal Profit Method, Super Profits Method – Capitalization Method.

**Unit - IV: Company Accounts – Issue of Shares**

Issue of shares – Issue of Shares at Par - Issue of Shares at Premium - Issue of Shares at Discount – Forfeiture and Reissue of Shares – Rights Issue.

**Unit -V: Company Accounts – Issue and Redemption of Debentures**

Issue and Redemption of Debentures – Accounting Treatment for Issue of Debentures – Accounting Treatment for Redemption of Debentures – Sinking Fund Method.

**Reference Books**

1. Advanced Accounting - Dr. S.M. Shukla, Dr. S.P. Gupta - Sahitya Bhawan Publications.
2. Advanced Accountancy Volume - I Eleventh Edition - S N Maheshwari, Sharad K Maheshwari, Suneel K Maheshwari – S Chand Vikas Publications.
3. Advanced Accountancy: S. P. Jain and K. L. Narang – Kalyani Publishers.
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
5. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7 M</b>	<b>Short 3 M</b>	<b>Essay 7 M</b>	<b>Short 3 M</b>
<b>1</b>	<b>Branch Accounts</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>
<b>2</b>	<b>Departmental Accounts</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>
<b>3</b>	<b>Valuation of Goodwill</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>4</b>	<b>Company Accounts – Issue of Shares</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>5</b>	<b>Company Accounts – Issue and Redemption of Debentures</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**B.Com (Accounting & Taxation)**  
**Restructured Course**  
**(For Admitted Batch 2019-20)**  
**SEMESTER- IV**  
**COM114:: ADVANCED ACCOUNTING - II**

**Time: 2 ½ Hrs.**

**Max Marks: 50 M**

**PART - A**

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 3 = 15 M**

1. Objectives of Branch Accounts
2. Branch Stock Account
3. Advantages of Departmental Accounts
4. Dual Pricing
5. Super Profits Method
6. Shares Forfeited
7. Types of Debentures
8. A Limited issued 4,000 15% Debentures of Rs.100 each. Assuming that all the debentures issued are taken up and paid up for, pass the Journal Entries in the books of the company in each of the following cases:
  - The Debentures are issued at Rs.90 each
  - The Debentures are issued at a premium of 10%
  - The Debentures are issued at a discount of 5% are payable at a Premium of 4%.
  - The Debentures are issued at par and repayable at par.

**PART - B**

Answer **ALL** the Questions. All questions carry equal Marks **5 X 7 = 35 M**

9. (a) Explain Stock and Debtors System.

(Or)

- (b) From the following particulars relating to Delhi Branch for the year ending 31<sup>st</sup> march 2018, prepare Branch Accounts in the books of Head Office.

Balances as on 1-4-2017	Rs.	Credit sales during 2017-18	Rs.
			228000
Stock at Branch	15000	Cheques sent to branch during the year:	
Debtors at branch	30000	For salaries	9000
Petty cash at branch	300	For rent and taxes	1500
Goods sent to branch during the year	252000	For petty cash	1100

Balances as on 31-3-2018

Remittance from the Branch

Cash sales	60000	Stock at branch	25000
Received from debtors	210000	petty cash	200
Goods returned by the branch	2000	Debtors	48000

10. (a) List out the differences between Branch Account and Department Account Systems.

(Or)

(b) Following is the profit and loss account of Hindustan Electronics for the year ending 31<sup>st</sup> March 2009.

Particulars	Rs.	Particulars	Rs.
Purchases:		Sales :	
Transistors (X)	160000	Transistors (X)	175000
Tape Recorders (Y)	125000	Tape Recorders (Y)	140000
Instruments for Repairs (Z)	80000	Instruments for Repairs (Z)	35000
Wages	48000	Stock at 31 <sup>st</sup> March 2019:	
Rent	10800	Transistors (X)	60100
Sundry Expenses	11000	Tape Recorders (Y)	20300
Profit	40200	Instruments for Repairs (Z)	44600
<b>Total</b>	<b>475000</b>	<b>Total</b>	<b>475000</b>

Other particulars are given below:

- Transistors and Tape Recorders have been sold in show room and repairs etc made in the factory.
- Apportionment of wages is showroom –  $\frac{3}{4}$  and factory –  $\frac{1}{4}$  Wages of showroom are to be divided in 1:2 ratio in X and Y departments.
- Rent of factory is Rs. 500 p.m., rent of showroom is apportioned equally in X and Y departments.
- Sundry Expenses are apportioned in the sales ratio of the departments.

Prepare Departmental Trading and Profit and Loss Account.

11. (a) Explain the methods of calculating Valuation of Goodwill.

(Or )

(b) From the following information calculate the valuation of goodwill

The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 – Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is Rs. 800,000/- on which a reasonable return of 10% is expected.

12. (a) Bharani Limited issued 40,000 equity shares of Rs.10/-each at premium of Rs.2/- each for public subscription payable as to Rs2/- on application Rs.6/-on allotment (including premium)Rs.4/- on Ist call. Application for 2,50,000equity shares were received .allotment was made as follows:

- Application for 60,000 shares were rejected completely
- 20,000 shares were allotted among applications for 40,000 shares
- 10,000 shares were fully allotted among the applications for 10,000 shares

Excess application amount of any is returned after adjustments the future calls. All the calls were made received by them. Pass necessary entries in the books of Bharani limited.

(Or)

(b) A company issued 100,000 equity shares of Rs. 10/- each. The payable on shares is as follows:

On Application Rs.2/-

On allotment Rs 2/-

On First call Rs3/-

On Second call Rs.3/-

Received 12000share application and 2000 share application are adjusted with allotment . All call are made and all installments are received except on allotment 200share, on First Call 300 share and on Final call 400share, a pass the necessary journal entries.

13. (a) On 1<sup>st</sup> April 2014, X Ltd issued Rs. 10,00,000/- 7% Debentures at 5% discount repayable in five years at par. The company has a right to redeem to the extent of Rs. 1,00,000 in any year by purchasing in the open market. The interest on debentures was payable half yearly on 30<sup>th</sup> September and 31<sup>st</sup> March and the same was duly paid.

On 31<sup>st</sup> March 2015, the company purchased Rs. 1,00,000/- debenture at a cost of Rs. 91,000. For redemption pass necessary journal entries in the books of the company upto 31<sup>ST</sup> March 2015, if the redemption was out of profit.

(Or)

(b) What is the Debenture? Explain the various types of Debentures.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVRAM  
(Re-Accredited by NAAC with “A+” Grade)  
IV SEMESTER B.COM (ACCOUNTING AND TAXATION)  
COM151::INDIRECT TAXES**

**Learning Objectives:** After studying this chapter, you shall be able to understand

**Unit- I: Input Tax Credit** - Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available.

**Unit – II: Accounts and other Records** – Period of Retention of records – Audit of Accounts – Refund of Tax

**Unit – III: Appeals and revisions** – procedure – Offences and Penalties - Punishment for certain offences – Cognizance of offences

**Unit – IV : Assessment of Tax under GST** – Procedure for assessment of Tax – Self Assessment – Provisional Assessment – Assessment of Non-Filers of Returns

**Unit – V: Customs Act** – Introduction to Customs Duty – Basic concepts – scope and coverage of Customs Duty – Nature of Customs Duty – Classification of Customs Duty – Type of Duties – Exemptions from Customs duty – Valuation of customs duty(simple problems) – Customs Procedures – import procedure – export procedure – Baggage rules – Courier and Post – Warehousing - Bonded Warehouse – Duty Drawback Scheme.

**Suggested Readings:**

- 1) Indirect Taxes - Vinod K Singania, Taxmann’s Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) All About GST- V S Datey- Taxmann Publications.
- 5) Beginner’s Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
- 6) Bare Act CGST & SGST

**BLUE PRINT**

Units	Name of the Topic	Theory	
		Essay 7 M	Short 3 M
1	Input Tax Credit	2	1
2	Accounts and Other Records	2	2
3	Appeals and Revisions	2	2
4	Assessment of Tax under GST	2	1
5	Customs Act	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVRAM**  
**(Re-Accredited by NAAC with "A+" Grade)**  
**IV SEMESTER B.COM (ACCOUNTING AND TAXATION)**  
**COM151::INDIRECT TAXES**

**Section - A**

**I. Answer ANY FIVE of the following** **5 × 3 = 15 Marks**

1. Input Tax Credit
2. Input Service Distribution
3. Refund of Tax
4. Special Audit
5. Provisional Assessment
6. Assessment of Non-Filers of Returns
7. Bonded Warehousing
8. Baggage Rules

**Section – B**

**II. Answer all the questions** **5 × 7 = 35 Marks**

9. a Explain the provisions regarding manner of claiming input tax credit  
**Or**  
b. Explain the provisions regarding input service distribution
10. a. Explain the provisions regarding maintenance of accounts and records  
**Or**  
b. What are the provisions regarding refund of tax
11. a. Explain the provisions regarding various offences under GST  
**Or**  
b. Explain briefly the provisions regarding penalties under GST
12. a. What are the provisions regarding assessment of unregistered persons  
**Or**  
b. .Explain the provisions regarding assessment in certain special cases
13. a. Explain the various types of customs duties  
**Or**  
b. Explain the procedure for import of goods and services

**B.Sc (MSAs)**  
**Admitted Batch 2019-20**  
**Syllabus**  
**and**  
**Model Question Papers**  
**Semester- III**



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**II B.Sc. (MSAS) PAPER - III**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- III**  
**COM246: BASICS OF FINANCIAL ACCOUNTING**

**Objectives:**

To make the students acquire the conceptual knowledge of accounting

To equip the students with the knowledge of accounting process and preparation of final accounts

**Unit-I: Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books and Trail Balance**

Types of Subsidiary Books - Cash Book, Three-column Cash Book (Problems).

Preparation of Trail balance

**Unit-III: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances - Preparation of Bank Reconciliation Statement - Problems on both favourable and unfavourable balances.

**Unit -IV: Final Accounts**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

**UNIT- V: Depreciation**

Meaning of Depreciation – Methods of depreciation: Straight line – Written down value and Annuity (Simple Problems).

<b>Blue Print</b>				
<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
	<b>Essay 7M</b>	<b>Short 3M</b>	<b>Essay 7M</b>	<b>Short 3M</b>
<b>Introduction to Accounting</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Subsidiary Books &amp; Trial Balance</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>Bank Reconciliation Statement</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Final Accounts</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Depreciation</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**Model Question Paper**  
**(For Admitted Batch 2019-20)**  
**II B.Sc (MSAs), SEMESTER – III**  
**COM246: BASIS OF FINACIAL ACCOUNTING**

Time: 2 ½ Hrs.

Max Marks: 50

**PART – A**

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 3= 15 M**

1. Describe about various types of accounts.
2. Journalise the following transactions  
2016

July, 1	Prasad commenced business with a capital of	74,000
July, 8	purchased goods from Murali	25,000
July, 10	purchased goods for cash	15,000
July, 28	Stock used for personal purpose	1,000
3. Enter the following transactions in the sales book Sri Hari  
2016

Jan, 2	Sold goods to Ramakrishna	2,000
Jan, 3	Sales to Sanjeev	3,000
Jan, 4	Sold goods on cash to Sriram	1,500
Jan, 5	Sales to Varma with trade discount of 10%	1,000
4. Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		
5. What are the differences between Capital and Revenue expenditure?
6. What are the causes for difference between cash book and pass book?
7. Explain the Different types of Commissions.
8. Explain the significance of diminishing balance method.

**PART - B**

Answer **ALL** the Questions. All questions carry equal Marks

**5 X 7 = 35 M**

9. (A) Discuss briefly the various Accounting Principles.

(OR)

**(B)** Journalise the following transactions

2016 July, 1	Prasad commenced business with a capital of	74,000
July, 2	open a bank account with Rs.10,000/-	
July, 4	Goods purchased	15,000
July, 6	Goods sold for cash	20,000
July, 8	Purchased goods from Murali	25,000
July, 9	goods returned by Murali	1,000
July, 10	purchased goods for cash	15,000
July, 12	cash deposited into the bank	21,000
July, 18	cash withdraw from bank for office purpose	10,000
July, 8	goods sold to Ramesh on credit	8,000
July, 28	Stock used for personal purpose	1,000

**10. (A)** Prepare a three column cash book from the following particulars.

2014	Jan, 1	Cash Balance	15,000
		Bank Balance	50,000
	Jan, 2	Cash sales	40,000
	Jan, 5	Furniture purchased and Issued cheque	8,000
	Jan, 7	Cash Deposited into Bank	40,000
	Jan, 10	Received from Vishnu	15,000
		Discount allowed	500
	Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
	Jan, 15	Gopi's cheque dishonored	8,000

**(OR)**

**B)** Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000	Furniture	2,000
Bank O.D	1,500	Wages	1,000
Interest Received	1,500		

**11. (A)** From the following particulars prepare bank reconciliation statement

- Over draft as per cash book on 31-12-2009 is Rs. 10,540
- Interest on overdraft for six months Rs. 240
- Interest on investments collected by bank Rs.300
- Bank Charges Rs.60
- Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- Cheques paid into Bank but not collected before 31<sup>st</sup> December

is Rs. 4,200

- g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

**(OR)**

**(B)** From the following particulars prepare bank reconciliation statement

- a) Bank balance as per pass book on 31-12-2015 is Rs. 10005  
b) Interest on credit by banker for six months Rs. 240  
c) Interest on investments collected by bank Rs.300  
d) Bank Charges Rs.60  
e) Cheques issued but not cashed by customers prior to 32<sup>st</sup> December is Rs. 42,00  
f) Cheques paid into Bank but not collected before 31<sup>st</sup> December is Rs. 4,200  
g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

12. **(A)** Prepare final Accounts from the following particulars as on 31<sup>st</sup> March, 2014.

<b>Debit</b>	<b>Rs.</b>	<b>Credit</b>	<b>Rs.</b>
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase	500
Purchases	40,675	Returns	62,000
Sales return	680	Capital	6,300
Wages	8,480	Creditors	9,000
Fuel and power	4,730	Rent	
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
	18,000		
	600		
	5,245		
	44,500		
	39,000		
Salaries			
Insurance			
Drawings			
Machinery			
Debtors			
	1,76,580		<b>1,76,580</b>

Adjustments:

1. Stock as on 31<sup>st</sup> March, 2014 Rs. 6,800
2. provide 10% depreciation on Machinery
3. Bad debts Rs.725
4. Unexpired Insurance Rs. 170

(OR)

**(B)** Prepare the final accounts for the following

Land and Building	14,000	Machinery	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received	
		in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

**Adjustments:**

1. Stock as on 31<sup>st</sup> March, 2016 Rs. 16,900
2. provide 10% depreciation on Machinery
3. provide reserve for Bad debts 5 %
4. Income received in advance 150/-

13. (A) The Book value of plant and Machinery on 1-1-2011 was Rs.2,00,000. New machinery for Rs.10,000 was purchased on 1.10.2011 and for Rs.20,000 on 1.7.2012. On 1-4-2013 a machinery whose book value had been Rs.30,000 on 1.1.2011 was sold for Rs.16,000 and the entire amount was credited to plant and machinery account. Depreciation had been charged at 10 % per annum on diminishing balancing method. Show the plant and machinery Account from 1.1.2011 to 31.12.2013

(Or)

(B) Shalimar Co. of Sulthanpur Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Shalimar company paid Rs. 1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs. 800 towards unloading charges. His other expenses were : Godown rent Rs. 1250 and Sales man's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor and consignee.

**B.Com, B.A & B.Sc**  
**Admitted Batch 2019-20**  
**ENTREPRENEURSHIP**  
**Syllabus and Model Question**  
**Papers**  
**Semester- I V**

# Government College (Autonomous), Rajahmundry

(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)

## Foundation Course

### ENTREPRENEURSHIP

Syllabus For all Degree Programmes. w.e.f. 2018-19

(Revised in April, 2016)

(Total 30 Hrs)

Max. Marks: 50

**Unit-I: Entrepreneurship:** Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations – Role of Entrepreneurship in economic development – Start-ups.

**Unit-II: Idea Generation and Opportunity Assessment:** Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

**Unit-III: Project Formulation and Appraisal :** Preparation of Project Report – Content; Guidelines for Report preparation – Project Appraisal techniques – economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

**Unit-IV: Institutions Supporting Small Business Enterprises:** Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions – DICs- SFC- SSIDC- Other financial assistance.

**Unit-V: Government Policy and Taxation Benefits:** Government Policy for SSIs- tax Incentives and Concessions – Non-tax Concessions – Rehabilitation and Investment Allowances.

#### Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development – Small Business enterprises, Pearson, Delhi, 2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011

#### Blue Print

Unit	Name of the Unit	7 Marks	3Marks
1	Entrepreneurship	2	2
2	Idea Generation and Opportunity Assessment	2	1
3	Project Formulation and Appraisal	2	2
4	Institutions Supporting Small Business Enterprises	2	2
5	Government Policy and Taxation Benefits	2	1

**Government College (Autonomous), Rajahmundry**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**Foundation Course**  
**Model Question Paper**  
**ENTREPRENEURSHIP**

**Time: 2 Hours**

**Marks: 50**

**Section – A**

**Answer any Five from the following.**

**5x2=10 Marks**

1. What are the characteristics of a successful entrepreneur?
2. Write a short note on Entrepreneurial Development Programme (EDP).
3. What are the different types of opportunities available in the business?
4. Give the proforma of a project report.
5. What are the key areas in financial analysis?
6. Write a short note on small scale Industries Board.
7. What is the organizational set up of DIC?
8. Write a short note on features of new small enterprises policy.

**Section – B**

**Answer all the questions**

**5x8= 40 Marks**

9. a). What are different types of entrepreneurs?  
(OR)  
b). Define entrepreneurship. Explain the characteristics of entrepreneurship.
10. a). How to identify ideas in entrepreneurship?  
(OR)  
b). Briefly Explain the steps in tapping opportunities.
11. a). what is a Project Report? Explain the contents of a Project Report.  
(OR)  
b). Write an essay on ratio analysis as a tool of Financial Analysis.
12. a). Write an essay on the need for institutional support to Micro and Small Enterprises.  
(OR)  
b). Discuss the role and functions of Micro, Small and Medium Enterprises Development Organisation.
13. a). List out the major policy incentives given to small scale industries in India.  
(OR)  
b). What are the salient features of Small Scale Industrial Policy of 1991?



**CERTIFICATE COURSES  
SYLLABUS  
AND  
MODEL PAPERS**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**CERTIFICATE COURSE**  
**CC106::RETAIL MARKETING**

**Course Objectives:**

- a. Demonstrate the key concepts and issues in retail marketing environment
- b. Analyze the operational issues of retail firms and identify the retail marketing strategies.
- c. Understand the various retail formats and the role of private brands
- d. Examine the customer relationship management practices in retail sector
- e. Identify the potential of role of technology in e-tailing in India and the world.

**Course Outcomes:**

CO1: Understand the concepts of retail marketing environment

CO2: Know the recent trends in operations of retailing in India

CO3: Possess the knowledge of various retail formats and retail customers

CO4: Assess the role of technology in retail marketing

**UNIT I:**

**Introduction to Retail Marketing:** Definition and Scope of Retailing – Retailer – Evolution of Retailing Industry - Retailer’s Role in the Distribution Channel –Types of Retailers, Retailing Environment, Indian vs. Global Scenario. Retail Marketing Environment- Introduction, Understanding the Environment, Elements in a Retail Marketing Environment, Environmental Issues

**UNIT II:**

**Functions of retailers:** Benefits of Retailing – Benefits to Customers – Benefits to Manufactures and Wholesalers - Trends in Retailing- Global Retail Scenario - Indian Retail Scenario -Prospects of Retailing in India Retail Marketing Strategies: Introduction, Strategy at different levels of Business, Building a Sustainable Competitive Advantage, the Strategic Retail Planning Process.

**UNIT III:**

**Indian Experience in Retailing:** Impact of FDI in Indian Context. Retail organization and Formats-Retail Ownership—Retail Formats—Store Based Formats—Non Store Formats Generalist and Specialist Retailers—Services Retailing Private Branding in Retail-Introduction, Difference between a Store/Private, Brand and a National Brand, Growth Drivers of Private Label, Global Scenario of Private Labels, Indian Market Scenario, Advantages of Private Label, Disadvantages of Private Labels.

**UNIT IV:**

**Customer Relationship Management in Retailing:** Introduction, Benefits of Relationship Marketing, Management of Relationship, Principles of CRM, Customer Relationship Management Strategies, Components of CRM, Customer Service in Retailing, CRM and Loyalty Program. E-Tailing- Introduction, E-tailing, Role of Technology in Satisfying Market Demand, Technology in Retail Marketing Decisions, Structure and Developments in E-tailing, Factors Influences the Growth of E-tailing, Advantages & Disadvantages of E-Tailing, Future of Electronic Retailing-Rural Retailing

**REFERENCE BOOKS:**

1. Berman and Evans, —Retail Management, Prentice Hall 2004
2. Davis and Ward, Managing Retail Consumption, John Wiley & Sons 2002
3. Levy and Weitz, —Retailing Management, Irwin 2004
4. Rosemary Varley and Mohammed Rafiq —Principles of Retail Management, Palgrave
5. Retail Management, ICFAI Center for Management Research Publication.

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**(Re-Accredited by NAAC with “A+” Grade)**  
**CERTIFICATE COURSE IN RETAIL MARKETING (CC106)**  
**MODEL PAPER**

**Time: 2 Hours**

**Max Marks:50**

**Section – A**

**(5 × 8 = 40 marks)**

**Answer ALL questions**

1. **a** What is retailing! Explain about evolution of retail industry in India  
**Or**  
**b.** Write a note on Retail marketing environment
2. **a.** Explain the various benefits of Retailing  
**Or**  
**b.** Discuss about the retail marketing strategies
3. **a.** Explain about the retail formats in Indian context  
**Or**  
**b.** Discuss about ‘Private Labels’ in India retail sector
4. **a.** What are the benefits of relationship marketing.  
**Or**  
**b.** What are the principles of Customer Relationship Management
5. **a.** Explain about E-tailing in Indian context  
**Or**  
**b.** What are the advantages and disadvantages of E-tailing

**Section – B**

**(5 × 2 = 10 marks)**

**Answer any FIVE of the following**

6. Types of Retailers
7. Retail distribution channels
8. Functions of retailer
9. Global Retailing
10. Store Based format
11. Private Branding
12. Customer Relationship Management
13. Loyalty Programme
14. Technology in satisfying market demand
15. Rural Retailing

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
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**CERTIFICATE COURSE**  
**CC107::INCOME TAX PRACTICES**

**Total Credits: 4**

**Hours: 60 Credits: 3**

**Objective of the course:**

- To make the students to get the knowledge of various Taxation aspects
- To enable the students to become tax return preparers/ Tax Assistants

**Unit Module-I: (12 Hours)**

**Introduction - Basic concepts:** Person - Assessee --Legal Frame Work - Assessment year -Previous year - Income -Types of Income - Indian Income - Foreign Income - Income Exempted from Tax - Agriculture income - Residential status - Resident and Ordinary Resident - But not Ordinary Resident - Non Resident - Incidence of Tax

**Unit/Module-2: (12 Hours)**

**Computation of Taxable Income from Salary and House Property:** Different Heads of Income - Income from Salary - Salary – Allowance - fully taxable, partially taxable, fully exempted allowances –Perquisites - taxable in all cases, taxable in certain cases and exempted in all cases Profit in-lieu of Salary

**Computation of Income from House Property:** Income from House Property-exempted incomes from House Property - Computation of Annual Value - different Types of Rental Values - Deductions.

**Unit/Module-3: (12 Hours)**

**Computation of Income from Business and Profession:** Depreciation rate - Charging Provisions - Computation - Expenses which can be debited - Maintenance of Accounts.

**Unit/Module-4: (12 Hours)**

**Computation of Income from Capital Gains and Other Sources:** Short-term Capital Gain & Long-Term Capital Gain - Treatment of Capital Losses - Exempted Capital Gains - Tax on Capital Gains. Income from Other Sources - General Incomes - Specific Incomes

**Unit/Module-5: (12 Hours)**

**Assessment of Individual Income Tax Management:** Clubbing of Incomes - Set off and Carry forward of Losses - Deductions from Gross Total Income - Computation of Total Taxable Income - Assessment of Individual Income - Tax Management

- Practical: 1.Computation of total taxable income      2. Preparation of Form 16  
 3. Online submission of ITR1 (Sahaj)      4. Online submission of ITR2  
 5. Online submission of ITR2A      6. Online submission of ITR

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 7 M	Short 3M	Essay 7 M	Short 3M
1	Introduction - Basic concepts	1		1	2
2	Computation of Taxable Income from Salary and House Property	1	1	1	1
3	Computation of Income from Business and Profession	1		1	2
4	Computation of Income from Capital Gains and Other Sources	1	1	1	1
5	Assessment of Individual Income Tax Management	1		1	2

**Government College (A), Rajamahendravaram**  
**(Re-Accredited by NAAC with “A<sup>+</sup>” Grade)**  
**Department of Commerce**  
**Certificate Course**  
**CC107::Income Tax Practices**

Time: 3 hours

Max. Marks: 50

**Section – A**

**Answer the following questions**

**5x8 = 40 Marks**

1. (a) How to determine the Residential Status of an Individual?  
(OR)  
(b) Mr. Ramesh went to Germany for diploma course on 5<sup>th</sup> August 2016 and came back to India on 25<sup>th</sup> February 2017. His family (wife and children) remained in India. He had never been out of India before. What is his residential status for the assessment year 2017 – 18.
2. (a) Explain the procedure and process for calculation of Income from House Property.  
(OR)  
(b) Vyasa Raj is the principal of a college in Bangalore. He furnished the following details.
  - n) Basic Salary Rs. 16,200/- per month
  - o) DA (Under terms of employment) Rs. 11,800/- per month
  - p) He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount.
  - q) Education allowance for 3 children Rs. 6,000/-
  - r) Medical allowance Rs. 8,000/- actual amount spent Rs. 3,000/-
  - s) Telephone bill Rs. 5,000/- paid by the employer on behalf of Mr. Vyasa Raj
  - t) Sweeper, servant, watchman at a salary of Rs. 350/- per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
  - u) Surrender of earned leave and received an amount of Rs. 22,000/-
  - v) LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000/-
  - w) Mr. Vyasa Raj paid professional tax of Rs. 2,400/-
  - x) He has been provided with rent free furnished house by the college whose FR V is Rs. 5,000/- pm and furniture facility of which cost Rs. 25,000 by the employer.
  - y) Group Insurance premium also being paid by the employer Rs. 1,560/-
  - z) He went on tour for official purpose and received travelling allowance Rs. 6,000/-

Compute his taxable salary for the A.Y. 2016-17.
3. (a) Explain the various expenses which are not allowed for calculation of Income from Business.  
(OR)  
(b) Profit and Loss account of M/S Raju & Company

General expenses	7,000	Gross Profit	1,40,000
Fire Insurance Premium	2,000	Bad debts	4,000
Bad debts	1,000	Interest from Govt.	4,000
Salaries	65,000	Rent Received from employees	12,000
Advertisements (in Cash)	22,250	Interest from debtors for delayed payment	6,000
Proprietor's Salary	12,500		
Interest on Capital	3,000		
Motor Car Expenses	750		
	<b>1,66,000</b>		<b>1,66,000</b>

General expenses include Rs. 4,000/- paid as compensation to an old employee whose services were terminated the interest of the business and Rs. 2200/- by way of help to a poor students. Depreciation calculated according to the rates comes to Rs. 2900/- sales tax was paid on 1-5-2015. Date of filing of return is 31-7-2015. Compute business income.

4. (a) What are the deductions available in computation of Income from other sources?

(OR)

(b). Mr. Ramananad inherited 20 acres of agricultural land in urban limits from his father during 1979. The FMV on 1-4-1981 was Rs. 38,000 per acre. He made improvements during the P.Y 1985-86 at cost of Rs. 3,000/- per acre (CII 133). On 17-8-2015 he sold 10 acres at Rs. 12,50,000/- per acre and expenditure on transfer was 4%. He made the following appropriations.

- Purchased another of 10 acres of agricultural land at Rs. 1,90,000/- per acre.
- Purchased residential house for Rs. 24,00,000/-
- Paid Rs. 9,00,000/- for a bank loan for private purpose.

Compute taxable capital gain. (CII 1981-82 =100; 2015-16 = 1081)

5. (a) What deductions are admissible to an individual for making certain payments out of gross total income?

(OR)

(b) Mr. Raman, Calculate his total tax Liability from the following information.

Income from salary	Rs. 5,00,000/-
Income from House 1	Rs. 3,00,000/-
Income from House 2	Rs. 25,000/-
Income from business in India	Rs. 6,50,000/-
Income from business in Foreign	Rs. 3,50,000/-

**Section – B**

Answer any **FIVE** of the following questions

5x2 = 10 Marks

6. Assessment year
7. Foreign Income
8. Standard Deduction
9. Sri Prakash Rao is working in a limited company in Vijayawada (Population 12,00,000). His salary particulars are as follows. Basic Pay Rs. 10,000/- p.m., DA Rs. 2,000/- pm. HRA Rs. 4,000/- pm (rent paid by him is Rs. 3,500pm) Entertainment Allowance is Rs. 1,500 pm. Compute his taxable HRA for the previous year.
10. Depreciation Rates
11. Professional Income
12. Compute the taxable capital gain from particulars given below.
  - i) Net consideration of a residential house Rs. 20,00,000/-
  - ii) Cost of acquisition of this house Rs. 2,30,000/-
  - iii) New house Acquired on 1-9-2015 for Rs. Rs. 2,00,000/-
13. What are different kinds of income which are taxable under income from other sources?
14. Tax Avoidance
15. Rebate U/S 87 A

**NOTE : Credits -1 for on-the-job field work/ practical exposure (15 Hours)**



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**Certificate Course – III**  
**CC108::Financial Literacy**  
**(For Admitted Batch 2019-20)**  
**Syllabus**

**Unit-I: Basics of Financial Education -I** **(8 Hrs)**  
 Financial Literacy meaning and objectives Advantages of Financial Education - Concept of Income, Expenditure, Saving, Investment - Financial goals and Planning - Types of Investments - Risk and Return - Net worth - Budgeting.

**Unit -II: Basics of Financial Education-II** **(7 Hrs)**  
 Time value of Money - Interest calculations - Assets and Liabilities Concept of Inflation - Savings and Investment related Products - Protection Related Products - Depository System

**Unit -III: Banking Operations** **(10 Hrs)**  
 Functions and Structure, Banking Systems and Types of Banks - Role of Banks in Economic Development - Customer Service and Relationship Know Your Customer Norms(KYC Norms) - Role of IT in Banking Recent technological developments in Banking - Innovative Products and Services of Banks - Payment Gate Ways - RBI Functions and Structure - Monetary Policy and Credit Control Measures of RBI Non-Performing Assets (NPAs).

**Unit IV: Insurance Operations** **(10Hrs)**  
 Concept of Insurance and Advantages - Types of Insurances - Life and Non-Life Insurances Principles of Insurance - Products and Services of Insurance - Recent Developments in Insurance Sector -IRDA Regulations.

**Unit V: Financial markets and Services** **(10 Hrs)**  
 Financial Markets - Stock Market Operations - Calculations of Indices - BSE & NSE - SEBI Regulations - Financial Services - features and Types - Mutual Funds - Credit Rating – NBFS - Gold mortgage loans -Micro Finance -Financial Inclusion.

**Blue Print**

<b>External Evaluation = 50 Marks</b>			
		<b>8 Marks Questions</b>	<b>2 Marks Questions</b>
<b>Unit-I</b>	<b>Basics of Financial Education -I</b>	<b>2</b>	<b>2</b>
<b>Unit-II</b>	<b>Basics of Financial Education-II</b>	<b>2</b>	<b>2</b>
<b>Unit-III</b>	<b>Banking Operations</b>	<b>2</b>	<b>2</b>
<b>Unit-IV</b>	<b>Insurance Operations</b>	<b>2</b>	<b>2</b>
<b>Unit-V</b>	<b>Financial markets and Services</b>	<b>2</b>	<b>2</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**Model Question Paper External Assessment**  
**(For Admitted Batch 2019-20)**  
**Certificate Course**  
**CC108::Financial Literacy**

**Time: 2 Hours**

**Max. Marks: 50**

**SECTION – A**

**Answer any FIVE from the following**

**5 x 8 = 40M**

1. What is the meaning of financial education? Explain Advantages of Financial Education
2. What are the various types investment avenues are available in India?
3. Explain about the Concept and types of Inflations
4. Discuss the concept of Time value of Money
5. Discuss the Functions and Structure of commercial Banks in India
6. Discuss RBI Functions in India
7. Discuss Principles of Insurance
8. Explain about IRDA Regulations
9. Discuss about Financial Markets
10. Role of Mutual funds

**SECTION-B**

**Answer any FIVE from the following**

**5 X 2 = 10 M**

11. Budgeting
12. Saving
13. Assets and Liabilities
14. Depository system
15. Know Your Customer Norms (KYC)
16. Payment Gate Ways
17. Advantages of Insurance
18. Types of Non-Life Insurance
19. Micro Finance
20. Financial Services

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