

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**[Re-Accredited by NAAC with “A” Grade]**



**DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES 2019 - 20**

**(II, IV & VI Semesters)**

**19<sup>th</sup> November, 2019**

**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. **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

- 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 2019-20**  
**II, IV & VI SEMESTERS**

The meeting of Board of studies of Commerce Department was convened at 11.00 A.M on 19<sup>th</sup> November, 2019 under the Chairmanship of Dr. K. Ratna Manikyam, In-charge of the Department. The following members were present.

<b>Sl. No</b>	<b>Name</b>	<b>Nominee</b>	<b>Signature</b>
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	
13	Sri G. Leela Mohana Rao	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	
20	Sri A. Naveen Kumar	Member	
21	A. Ashok Kumar III B. Com (BIFS)	Student Member	
22	K. Bhavani III B.Com-EM (Comp)	Student Member	

Date: 19<sup>th</sup> November, 2019

**(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 B.Com (Accounting & Taxation) to meet the demand for the course and to match the emerging Industrial and Administrative needs in general and specifically to induce business specific knowledge with special focus on Accounting and taxation. 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), 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.

The Board of Studies is pleased to introduce 50:50 scheme for CIA and SEE from 2019 -20 Academic Year onwards.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRA VARAM**  
**(Re-Accredited by NAAC with 'A' Grade)**  
**DEPARTMENT OF COMMERCE**  
**II, IV & VI SEMESTERS**  
**BOARD OF STUDIES MEETING**  
**MINUTES**  
**ACADEMIC YEAR: 2019-20**

The members of Board of Studies met on **19<sup>th</sup> November, 2019** 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. I B.Com - Accounting & Taxation Syllabi for Courses in Semester-II under CBCS
2. I B.Com General and Computers (admitted batch 2019-20), Syllabi for Courses in Semester – II under CBCS.
3. II B.Com (admitted batch 2018-19), Syllabi for all Courses in Semester – IV under CBCS.
4. III B.Com (admitted batch 2017-18) Syllabi for all Courses in Semester – VI under CBCS.
5. List of Examiners
6. CIA & SEE Proportion and split-up and Model Question Papers for admitted batch 2019-20
7. Departmental Activities
8. CO-PO Attainment of 2018-19 outgoing Batch.
9. Syllabi for Entrepreneurship - Foundation course -10 for all Under Graduate Programmes.
10. Project evaluation
11. Certificate Courses to be offered.
12. Practical's and Credits for B. Com – Computers Application Courses
13. Incorporation of the Syllabi of Computer Applications Courses as approved in the BoS of Department of Computer Science.
14. Innovative Pedagogical methods to enrich the transaction of Commerce Curriculum.
15. Any other with the permission of the chair

## Minutes of the Meeting:

### **Agenda 1: *I B.Com - Accounting & Taxation Syllabi for Courses in Semester-II under CBCS***

**Discussion:** The chairperson and members of the BoS present discussed about the Syllabi for the approved courses (2019-20 BoS for Semester II). In pursuance of the programmes specific outcomes **Sri Vedantam Venkat Narayan (Rahul)**, Industrial Nominee of the BoS, suggested in-depth knowledge on Accounting and hence, more specialisation on focused topics relating to Depreciation, Provisions and Reserves, Consignment, Joint Venture and Non-Trading Concerns is necessary. All BoS members agreed for this and confined to give general awareness on the overall areas of Accounting while giving specific skills on preparing Accounts on the related topics.

Dr. P. Shanmukha Rao, member of the BoS suggested the need for giving an overall awareness on Income Tax Laws and Procedures. And **Dr. K. Sudhakar Rao** and other members discussed on the content of the Course and evolved the Syllabi.

The existing Syllabi for Business Environment (COM139) is discussed by the members and found apt for this Programme and hence, decided to continue the same.

**Resolution 1:** It is resolved to approve the Syllabi framed for Financial Accounting – II (COM-102), Income Tax Laws and Procedures (COM262) and Business Environment (COM139) for I B. Com (Accounting & Taxation) admitted batch 2019-20.

### **Agenda 2: *I B.Com-General and Computers (admitted batch 2019-20), Syllabi for Courses in Semester – II under CBCS.***

**Discussion:** The members present discussed about the Syllabi for all 6 B.Com Programmes, BBA and BA ESC. Dr. B. P. Narasa Reddy, member of the BoS proposed the replacement of Business Environment (COM139) Course with Principles of Management (COM259) for BIFS and B.A-ESC Programmes so that they gain managerial skills and other members agreed. The syllabi for the same is discussion and designed. The BoS Chairperson Dr. K. Ratna Manikyam, placed before the members the third core paper **Enterprise Resource Planning (CAP166)** Syllabi approved in **BoS of Department of Computer Science in place of Programming in C (CAP126)** that was **approved in the Course Structure for B. Com - Computer Applications by the Department of Commerce I, III & V BoS 2019-20** and Fundamental of Computers and Data Analysis (CAP157) for I B.Com – BIFS and members agreed to incorporate the above for I B. Com-CA and BIFS(admitted batches 2019-20)

**Resolution2:** It is resolved to approve the Syllabi framed for Courses: Financial Accounting-II (COM102), Business Environment (COM139) and Principles of Management (COM259) for B. Com-General.

It is resolved to approve the Syllabi framed for Courses Financial Accounting-II (COM102), Business Economics (COM107) for I B. Com- Computer Applications. And incorporate the third core paper **Enterprise Resource Planning (CAP166) approved in BoS of Department of Computer Science in place of Programming in C (CAP126) approved in the Course Structure for B. Com - Computer Applications by the Department of Commerce I, III & V BoS 2019-20.**

It is resolved to approve the Syllabi framed for the Courses: Financial Accounting-II (COM102). It is also resolved to approve Syllabus and replace Business Environment (COM139) Course with Principles of Management (COM259) and incorporate the Fundamental of Computers and Data Analysis (CAP157) Course Syllabi as approved by Department of Computer Science for I B. Com-BIFS (admitted batch 2019-20).

It is resolved to approve the Syllabi framed for Courses: Business Environment (COM139), Quantitative Methods for Manager (COM227) and Accounting for Managers (COM228) for I BBA-General (admitted batch 2019-20).

It is resolved to approve the Syllabus and replace Business Environment (COM139) Course with Principles of Management (COM259) for I B.A-ESC (admitted batch 2019-20)

**Agenda 3: II B.Com (admitted batch 2018-19), Syllabi for all Courses in Semester – IV under CBCS.**

**Discussion:** The members present discussed about the Syllabi for courses in the 4<sup>th</sup> Semester for all B. Com and BA - ESC 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 4<sup>th</sup> Semester for BBA (admitted batch 2018-19) Programme. The BoS Chairperson Dr. K. Ratna Manikyam, placed before the members the third core paper **Python Programming-I (CAP167) Syllabi approved in BoS of Department of Computer Science in place of Programming in C (CAP126) that was approved in the Course Structure for B. Com - Computer Applications by the Department of Commerce I, III & V BoS 2019-20**

**Resolution 3:** It is Resolved to approve the Syllabi for the 4<sup>th</sup> Semester Courses: Accounting for Service Organisations (COM141), Business Laws (COM253) and Income Tax (COM142) for B. Com – General (admitted batch 2018-19).

It is Resolved to approve the Syllabi for the 4<sup>th</sup> Semester Courses: Accounting for Service Organisations (COM141), Business Laws and Income Tax (COM143) and incorporate Python Programming-I (CAP167) in place of Programming in C (CAP126) in the Course Structure for B. Com – CA (admitted batch 2018-19) approved in the BoS of Department of Computer Science.

It is Resolved to approve the Syllabi for the 4<sup>th</sup> Semester Courses: Accounting for Service Organisations (COM141), Business Laws and Income Tax (COM143) and Insurance and Risk Management (COM218) for B. Com – BIFS (admitted batch 2018-19).

It is Resolved to approve the Syllabi for the 4<sup>th</sup> Semester Courses: Financial Accounting-II (COM102) for B. A – ESC (admitted batch 2018-19).

It is Resolved to approve the Syllabi for the 4<sup>th</sup> Semester Courses for BBA-General (admitted batch 2018-19).

Sl. No.	Course Code	Course Title
1	COM232	FINANCIAL MANAGEMENT
2	COM233	MARKETING MANAGEMENT
3	COM234	BUSINESS ETHICS AND CORPORATE GOVERNANCE

**Agenda 4: III B.Com (admitted batch 2017-18) Syllabi for all Courses in Semester – VI under CBCS.**

**Discussion:** The members present discussed about the Syllabi for courses in the 6<sup>th</sup> Semester for all B. Com and BA-ESC Programmes (admitted batch 2017-18) 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 6<sup>th</sup> Semester for B.Com - BIFS (admitted batch 2017-18) Programme.

**Resolution 4:** It is resolved to approve the Syllabi for the 6<sup>th</sup> Semester Courses and continue the Courses approved in the Course Structure under Clusters offered in the 5<sup>th</sup> Semester for B. Com – General (admitted batch 2017-18).

Sl. No.	Course Code	Course Title
1	COM186	MARKETING
2	COM148	AUDITING
3	COM150	MANAGEMENT ACCOUNTING
4	COM199	FINANCIAL SERVICES
5	COM200	MARKETING OF FINANCIAL SERVICES
6	COM201P	PROJECT WORK

It is Resolved to approve the Syllabi for the 6<sup>th</sup> Semester Courses as approved in the BoS of Department of Computer Science for B. Com – CA (admitted batch 2017-18).

Sl. No.	Course Code	Course Title
1	COM186	MARKETING
2	COM148	AUDITING
3	COM150	MANAGEMENT ACCOUNTING
4	CAP160	WEB TECHNOLOGY
5	CAP161	PHP and MYSQL
6	CAP162	PROJECT WORK

It is resolved to approve the Syllabi for the 6<sup>th</sup> Semester Courses for B. Com – BIFS (admitted batch 2017-18).



Sl. No.	Course Code	Course Title
1	COM186	MARKETING
2	COM148	AUDITING
3	COM281	INVESTMENT MANAGEMENT
4	COM282	GENERAL INSURANCE PRACTICES
5	COM283	MARKETING OF FINANCIAL SERVICES
6	COM284P	PROJECT WORK

It is Resolved to approve the Syllabi for the 6<sup>th</sup> Semester Courses for B. A – ESC (admitted batch 2017-18).

Sl. No.	Course Code	Course Title
1	COM150	MANAGEMENT ACCOUNTING
2	COM199	FINANCIAL SERVICES
3	COM200	MARKETING OF FINANCIAL SERVICES
4	COM201P	PROJECT WORK

**Agenda 5: 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 5:** It is resolved to approve the list of Examiners and Paper Setters for the Academic Year 2019-20 (refer Page No: )

**Agenda 6: CIA & SEE Proportion and split-up for admitted batch 2019-20**

**Discussion:** The chairperson Dr. Ratna Manikyam proposed the 50: 50 reform for continuous Internal Evaluation and Semester End Examination. The members of BoS discussed about the merits, demerits and feasibility for the implementation of (50 CIA & 50 SEE) proportion and split-up for the admitted batch 2019-20 and CIA & SEE Proportion (60:40) and split-up for the admitted batches 2018-19 and 2017-18. And pattern of question papers.

**Resolution 6:** 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 semester I 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 and 2017-18. (Refer Page No: )

**Agenda 7: *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 2019-20.

**Resolution 7:** 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 2019-20. Refer Pg. No.

**Agenda 8: *CO-PO Attainment of 2018-19 outgoing Batch.***

**Discussion:** The Members of the Committee discussed the computation of CO-PO Attainment for the B.Com outgoing batch 2016-17 and also enclose the CO-PO Attainment for the Academic Year 2018-19. (Refer Page No: )

**Resolution 8:** It is resolved to approve the CO-PO Attainment for the B.Com Programmes and also enclose the CO-PO Attainment for the Academic Year 2018-19. (Refer Page No: )

**Agenda 9: *Syllabi for Entrepreneurship - Foundation course -10 for all Under Graduate Programmes.***

**Discussion:** The Members of the Committee discussed and approve the Syllabus on the implementation of foundation course 5 in Semester III instead of Semester IV.

**Resolution 9:** It is resolved to change the Foundation Course-5(Entrepreneurship) to foundation course-10 in semester - IV for B.A, B.Com & B.Sc Programmes.

**Agenda 10: *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).

**Resolution10:** 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 (II, IV & VI Semesters) Pg. No. 04.

**Agenda 11: *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 11:** 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 12: *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 12:** 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 14:** Innovative Pedagogical methods to enrich the transaction of Commerce Curriculum.

**Discussion 14:** The members of the Board of studies brainstormed on the appropriate pedagogical methods that could be used for effective transaction of Commerce Curriculum. Dr. A. A. Annapurna, Member, proposed the technology based and system oriented transaction of Commerce curriculum to prepare the students directly for the Job Markets. Dr. B.P.N. Reddy, Dr. P. Shanmukha Rao, Smt. A.S.L. Bramarambha, Sri M. Y. Naidu, Kumari Y. V. Haritha Lochana, Sri. D.B. Sankar Reddy added that if students are to be given such orientation then the faculty too require the same for best outcome. Dr. G.Appala Narasimham, Sri. K.V.S.B.Sastry, Sri A. Srinivasa Rao, Sri V. Raju, Smt. Ch. Naga Srilakshmi, Sri K. Santhi Babu, Sri A. Naveen Kumar expressed that in order to involve the huge commerce strength in this pattern lot of financial commitment is necessary.

**Sri Vedantam Venkat Narayan (Rahul)**, Industrial Nominee of the BoS, suggested to prepare a detailed project report with estimated Budget for the proposed activities. Dr. B.P. Narasa Reddy and Dr. K. RatnaManikyam opined on submission of the prepared Project under component 8 of Rusa for funding and named the project as Student Teacher Encouragement and Enrichment Project STEEP under Commerce Knowledge HUB. The members identified the empowering activities under STEEP and established the procedure for their implementation and estimated Rs. 22,80,000/- for execution over a period of 2 years.

**Resolution 14:** It is resolved to approve the proposal for establishing Commerce knowledge hub and activities designed under STEEP for submission of the Detailed project Report under component 8 of Rusa for funding assistance.

**Agenda 15:** *Any other (Field Projects/Internship/Field Visit)*

**Discussion15:** 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 15:** It is resolved to approve the inclusion of 30 days of Internship for B. Com (BIFS) 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**

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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)	
3101	B. Com – General (EM)	COM102	Financial Accounting-II	5	10%	18-11-2019
3102	B. Com – General (TM)	COM102	Financial Accounting-II	5	10%	18-11-2019
3203	B. Com – CA (EM)	COM102	Financial Accounting-II	5	10%	18-11-2019
3204	B. Com – CA (TM)	COM102	Financial Accounting-II	5	10%	18-11-2019
3205	B. Com (BIFS)	COM102	Financial Accounting-II	5	10%	18-11-2019
1103	B.A (ESC)	COM102	Financial Accounting-II	5	10%	18-11-2019
3101	B. Com – General (EM)	COM141	Accounting for Service Organisations	5	20%	18-11-2019
3102	B. Com – General (TM)	COM141	Accounting for Service Organisations	5	20%	18-11-2019
3203	B. Com – CA (EM)	COM141	Accounting for Service Organisations	5	20%	18-11-2019
3204	B. Com – CA (TM)	COM141	Accounting for Service Organisations	5	20%	18-11-2019
3205	B. Com (BIFS)	COM141	Accounting for Service Organisations	5	20%	18-11-2019
4401	BBA	COM228	Accounting for Managers	5	40%	18-11-2019

- **New Programs and Courses Introduced:**

<b>New Programme Code</b>	<b>New Programme introduced</b>	<b>Date of Introduction</b>
3206	B. Com – AT (Accounting and Taxation)	30-04-2019

<b>Course Code</b>	<b>Course Title</b>	<b>Date of Introduction</b>
COM232	Financial Management	18-11-2019
COM233	Marketing Management	18-11-2019
COM234	Business Ethics and Corporate Governance	18-11-2019
COM259	Principles of Management	18-11-2019
COM262	Income Tax Laws and Procedure	18-11-2019
COM281	Investment Management	18-11-2019
COM282	General Insurance Practices	18-11-2019
COM283	Marketing of Financial Services –FS	18-11-2019
COM284	Project Work	18-11-2019

<b>FINAL ATTAINMENTS : BCOM-GENERAL (EM)</b>							
<b>DIRECT ASSESSMENT ATTAINMENT</b>							
<b>Pos</b>	<b>SEM-1</b>	<b>SEM-2</b>	<b>SEM-3</b>	<b>SEM-4</b>	<b>SEM-5</b>	<b>SEM-6</b>	<b>DA Attainment</b>
PO1	0.79621	0.9	0.92143	0.91856	0.97167	1	91.79764995
PO2	0.80518	0.90556	0.91774	0.91811	0.97167	1	91.97083618
PO3	0.78945	0.9	0.92766	0.91667	0.97167	1	91.75746408
PO4	0.79245	0.88792	0.90833	0.91578	0.97113	1	91.26014633
PO5	0.81273	0.90692	0.93176	0.91655	0.97127	1	92.32057955
PO6	0.76354	0.88783	0.91304	0.91711	0.97289	1	90.90670112
PO7	0.78846	0.89872	0.9125	0.91082	0.97528	1	91.4296073
PO8	0.77176	0.89951	0.922	0.92072	0.97577	1	91.4960951
PO9	0.76545	0.89545	0.91	0.92462	0.972	1	91.12540742
PO10	0.76231	0.90884	0.91158	0.92632	0.97577	1	91.41347653
<b>INDIRECT ASSESSMENT ATTAINMENT</b>							
<b>Pos</b>	<b>SEM-1</b>	<b>SEM-2</b>	<b>SEM-3</b>	<b>SEM-4</b>	<b>SEM-5</b>	<b>SEM-6</b>	<b>DA Attainment</b>
PO1	0.90862	0.9431	0.93571	0.93333	1	1	95.34619563
PO2	0.91375	0.94556	0.93208	0.93132	1	1	95.37836427
PO3	0.90473	0.945	0.94255	0.92963	1	1	95.36516788
PO4	0.90592	0.93375	0.925	0.92978	1	1	94.90743612
PO5	0.91855	0.94692	0.94353	0.93103	1	1	95.66720758
PO6	0.88854	0.93475	0.92957	0.93071	1	1	94.72620278
PO7	0.90346	0.94383	0.92875	0.92584	1	1	95.03130397
PO8	0.89176	0.94293	0.937	0.93871	1	1	95.17343677
PO9	0.88848	0.94	0.92636	0.94256	1	1	94.9568758
PO10	0.88897	0.95395	0.92895	0.94105	1	0.906977	93.66507932
<b>FINAL ASSESSMENT ATTAINMENT</b>							
<b>Pos</b>	<b>SEM-1</b>	<b>SEM-2</b>	<b>SEM-3</b>	<b>SEM-4</b>	<b>SEM-5</b>	<b>SEM-6</b>	<b>DA Attainment</b>
PO1	0.85971	0.92371	0.87735	0.87188	0.92429	0.935	89.86585953
PO2	0.86194	0.92477	0.87484	0.86938	0.92122	0.934769	89.78189217
PO3	0.85818	0.92559	0.87768	0.87238	0.92526	0.935431	89.90869697
PO4	0.85807	0.91714	0.8675	0.86759	0.92213	0.933208	89.42741958
PO5	0.85448	0.92563	0.88444	0.87319	0.92361	0.934789	89.93562687
PO6	0.84911	0.95889	0.86963	0.87101	0.91173	0.933846	89.90360238
PO7	0.85667	0.92618	0.86982	0.87293	0.92127	0.934808	89.69462778
PO8	0.84737	0.92667	0.87667	0.87708	0.90768	0.931556	89.45030702
PO9	0.84649	0.9275	0.87315	0.87702	0.91449	0.929714	89.4726581
PO10	0.8514	0.9383	0.86333	0.885	0.90768	0.929767	89.59120582

## FINAL ATTAINMENTS : BCOM-COMPUTERS

DIRECT ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	DA Attainment
PO1	0.920514	0.95579	0.952857	0.967143	0.958	1	95.90506262
PO2	0.928548	0.954222	0.952076	0.966667	0.956552	1	95.96773445
PO3	0.921218	0.951064	0.9518	0.966667	0.957143	1	95.79818833
PO4	0.911186	0.956522	0.9518	0.96625	0.955319	1	95.68461833
PO5	0.926221	0.95617	0.952157	0.967241	0.957222	1	95.98352965
PO6	0.911648	0.954717	0.952196	0.966	0.962308	1	95.78114417
PO7	0.922282	0.955556	0.950682	0.9672	0.953333	1	95.81753833
PO8	0.938764	0.963902	0.955526	0.965714	0.950588	1	96.24158977
PO9	0.937046	0.955556	0.952432	0.9672	0.958	1	96.17056667
PO10	0.924381	0.958077	0.9526	0.9675	0.959615	1	96.03621

INDIRECT ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	IA Attainment
PO1	0.917007	0.953684	0.952857	0.967143	0.94	0.986	95.27819262
PO2	0.924892	0.951778	0.952076	0.966667	0.937931	0.985192	95.30891833
PO3	0.917765	0.948723	0.9518	0.966667	0.938776	0.986793	95.175395
PO4	0.907796	0.954783	0.9518	0.96625	0.93617	0.984286	95.01807833
PO5	0.922233	0.95383	0.952157	0.967241	0.938889	0.985517	95.33112298
PO6	0.908763	0.952453	0.951957	0.966	0.946154	0.985	95.17210333
PO7	0.919388	0.953778	0.950682	0.9672	0.933333	0.986	95.17301
PO8	0.935484	0.962927	0.955526	0.965714	0.929412	0.986	95.58438477
PO9	0.934019	0.953778	0.952432	0.9672	0.94	0.985152	95.543015
PO10	0.920795	0.955962	0.9526	0.9675	0.942308	0.986539	95.428385

FINAL ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	FA Attainment
PO1	0.944852	0.940506	0.949851	0.975217	0.883333	0.91	93.39598333
PO2	0.920255	0.941803	0.950161	0.975	0.882143	0.912857	93.03698333
PO3	0.918482	0.939104	0.949836	0.975179	0.883103	0.908594	92.90496667
PO4	0.917552	0.939545	0.95	0.974677	0.883158	0.908364	92.88826667
PO5	0.915537	0.942063	0.949	0.975263	0.886515	0.907246	92.92706667
PO6	0.918281	0.941644	0.952545	0.974615	0.883191	0.916735	93.11685
PO7	0.915932	0.939385	0.951887	0.975741	0.882093	0.91	92.9173
PO8	0.96795	0.938475	0.95	0.973929	0.880238	0.91	93.67653333
PO9	0.909053	0.937077	0.959545	0.97537	0.887143	0.9075	92.92813333
PO10	0.918866	0.941571	0.9515	0.975854	0.882833	0.907778	92.97336667

FINAL ATTAINMENTS B.COM.GENERAL TELUGU MEDIUM							
DIRECT ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	DA Attainment
PO1	0.663103	0.743793	0.886786	0.9	0.963333	0.96	85.28358667
PO2	0.67125	0.739815	0.889811	0.898491	0.963333	0.959846	0.959846
PO3	0.666909	0.744583	0.878936	0.897593	0.963333	0.959688	0.959688
PO4	0.681837	0.742917	0.884167	0.9	0.963585	0.959811	0.959811
PO5	0.667455	0.737308	0.894118	0.899286	0.963521	0.959859	0.959859
PO6	0.663958	0.738478	0.879565	0.902667	0.963846	0.959615	0.959615
PO7	0.677308	0.746809	0.8825	0.896087	0.963818	0.96	0.96
PO8	0.645556	0.753902	0.875	0.908947	0.9632	0.957556	0.957556
PO9	0.646177	0.725909	0.881591	0.910513	0.962444	0.955143	0.955143
PO10	0.68641	0.752558	0.881667	0.911053	0.963333	0.958205	0.958205
INDIRECT ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	IDA Attainment
PO1	0.854828	0.908793	0.943214	0.911579	0.963333	0.96	92.36244833
PO2	0.859464	0.907593	0.943019	0.910943	0.963333	0.959846	92.40330333
PO3	0.853818	0.907083	0.940638	0.909815	0.963333	0.959688	92.23959333
PO4	0.857143	0.906042	0.945	0.909333	0.963585	0.959811	92.348565
PO5	0.861818	0.907308	0.943922	0.912143	0.963521	0.959859	92.47617333
PO6	0.841458	0.902609	0.942174	0.912	0.963846	0.959615	92.028365
PO7	0.855192	0.908723	0.944583	0.906522	0.963818	0.96	92.31397833
PO8	0.837222	0.917561	0.941	0.915263	0.9632	0.957556	92.19670667
PO9	0.837059	0.904546	0.944773	0.916667	0.962444	0.955143	92.01051167
PO10	0.855641	0.908837	0.942619	0.917368	0.963333	0.958205	92.43339333
FINAL ASSESSMENT ATTAINMENT							
Pos	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	DA Attainment
PO1	0.731143	0.837	0.760588	0.777536	0.85	0.831667	79.7989
PO2	0.730746	0.840308	0.761875	0.776094	0.85	0.830154	79.81961667
PO3	0.731364	0.832373	0.750345	0.773846	0.85	0.828594	79.44203333
PO4	0.726491	0.835439	0.749464	0.756604	0.856885	0.830189	79.2512
PO5	0.735075	0.839375	0.773968	0.783529	0.848554	0.830282	80.17971667
PO6	0.724821	0.831818	0.747091	0.760189	0.854833	0.832115	79.18111667
PO7	0.718667	0.834	0.748571	0.767963	0.857937	0.831731	79.31448333
PO8	0.708	0.841489	0.742391	0.746512	0.896852	0.850222	79.75776667
PO9	0.699737	0.836667	0.741837	0.743023	0.89102	0.857143	79.49045
PO10	0.69093	0.830426	0.73087	0.743095	0.895818	0.834872	78.76685



## UG 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

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

Scheme of Evaluation of II & 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 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**  
**DEPARTMENT OF COMMERCE**  
**SCHEME OF EVALUATION**  
**MODEL OF SEMESTER END EXAMINATION QUESTION PAPER (THEORY)**  
(As Approved in the BOS meeting held on 19th November, 2019 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)

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**Department of Commerce**  
**Government College (A), Rajamahendravaram**  
**Tentative Departmental Activities for the Year 2019-20**  
**For II, IV & VI Semesters**

<b>Sl. No.</b>	<b>Date</b>	<b>Name of the Activity</b>	<b>Name of the Lecturer actively involved</b>
1	December, 2019	Guest /Extension Lectures	Dr. P. Shanmukha Rao
2	December, 2019	Field visit to Industry/Financial Institution	G. Appala Narasimham
3	January, 2020	National Seminar on Problems and Prospects of Retail Marketing	Dr. K. Ratna Manikyam
4	January, 2020	Guest /Extension Lectures	Smt. A. Srilakshmi Bramarambha
5	February, 2020	Commerce Meet	Dr. A. A. Annapurna
6	February, 2020	National Workshop on Financial Literacy	Dr. B.P. Narasa Reddy
7	Jan & Feb, 2020	Practical Training on GST, TALLY	G. Appala Narasimham
8	Feb, 2020	Guest /Extension Lectures	Dr. A. A. Annapurna

**Government College (A), Rajamahendravaram**  
**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)  
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

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- 2.
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**B.Com (General)  
(E.M & T.M)**

**Admitted Batch 2019-20**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**List of Courses for B.Com (General)**  
**(For Admitted Batch 2019-20)**

The following resolutions are approved in the Board of Studies meeting held on 19<sup>th</sup> November, 2019 at 11:00AM for the Academic Year 2019-20 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>	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 2019-20**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**LIST OF COURSES FOR B.Com (Computers)**  
**(For Admitted Batch 2019-20)**

The following resolutions are approved in the Board of Studies meeting held on 18<sup>th</sup> November, 2019 at 11:00 AM for the Academic Year 2019-20 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	COM138	Business Organization	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

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	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	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 2018-19**

**Course Structure**



**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**  
**LIST OF SUBJECTS FOR B.Com (General)**  
**(For Admitted Batch 2018-19)**  
**II, IV & VI Semesters**

The following resolutions are approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019 at 11:00 AM** for the Academic Year 2019-20 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	(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	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	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	COM139	Business Environment	5	(60+40) 100	4
7	COM105	Business Economics-II	5	(60+40) 100	4

### 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	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 & 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	COM253	Business laws	5	(60+40) 100	4
7	COM142	Income tax	5	(60+40) 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	(40+60)100	4
2	COM151	Indirect Taxes	5	(40+60)100	4
3	COM153	Commercial Geography	5	(40+60)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	(40+60)100 (40+60)100 100	4 4 5

## SEMESTER – VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(40+60)100	4
2	COM148	Auditing	5	(40+60)100	4
3	COM150	Management Accounting	5	(40+60)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>	5 5 5	(40+60)100 (40+60)100 100	4 4 5

Signature of the Members Present:	<u>Internal</u>	<u>External</u>
BOS	1.	1.
	2.	2.
	3.	3.
	4.	4.

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

**Admitted Batch 2018-19**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**LIST OF SUBJECTS FOR B.Com (Computers)**  
**(For Admitted Batch 2018-19)**  
**II, IV & VI Semesters**

The following resolutions are approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019** at 11:00AM for the Academic Year 2019-20 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**

<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-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**

<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-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	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	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	Entrepreneurship Education	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	CAP167	Python Programming - I	4T+2P	(60+40) 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	(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**

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

**Admitted Batch 2017-18**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**LIST OF COURSES FOR B.Com (General)**  
(For Admitted Batch 2017-18)

The following resolutions are approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019 at 11:00 AM** for the Academic Year 2019-20 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

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	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

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	COM253	Business laws	5	(60+40) 100	4
7	COM142	Income tax	5	(60+40) 100	4

## SEMESTER – V

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM149	Cost Accounting	5	(40+60)100	4
2	COM151	Indirect Taxes	5	(40+60)100	4
3	COM153	Commercial Geography	5	(40+60)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	(40+60)100 (40+60)100 100	4 4 5

## SEMESTER – VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM186	Marketing	5	(40+60)100	4
2	COM148	Auditing	5	(40+60)100	4
3	COM150	Management Accounting	5	(40+60)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>(40+60)100</p> <p>(40+60)100</p> <p>100</p>	<p>4</p> <p>4</p> <p>5</p>

Signature of the Members Present: Internal

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

**Admitted Batch 2017-18**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**LIST OF COURSES FOR B.Com (Computers)**  
(For Admitted Batch 2017-18)

The following resolutions are approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019 at 11:00 AM** for the Academic Year 2019-20 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  
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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. A. Ashok Kumar III B.Com (BIFS) :

2. K. Bhavani 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 2019-20**

**Commerce Subjects**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**LIST OF COURSES FOR B.A (E.S.C)**  
(For Admitted Batches 2019-20, 2018-19 and 2017-18)  
**BOARD OF STUDIES B.A (E.S.C):: 2019-20**

The following resolutions adopted and approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019** at 11:00 AM for the Academic Year 2019-20 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**

**Program Code: 1102**

Sl. No.	Semester	Course Codes	Courses	No. of Hours	Max. Marks	Credits
1	I	COM138	Business Organization	5	(50+50)100	4
2	II	COM259	Principles of Management	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	VI	COM150	Management Accounting	5	(60+40) 100	4
7	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**  
**B.Com (Banking, Insurance & Financial Services)**  
**Proposed Restructured Course**  
**(For Admitted Batch 2019-20)**

**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	COM259	Principles of Management	5	(50+50)100	4
7	CAP157	Fundamentals of Computers & Data Analysis	5	(50+50)100	4

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

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

<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	(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 2016-17)**

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**  
**(For Admitted Batch 2016-17)**

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 2019-20**

**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
BBA**

**Proposed Restructured Course  
(For Admitted Batch 2019-20)**

The following resolutions adopted and approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019** at 11:00 AM for the Academic year 2019-20 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 2018-19)**

<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	ICT –II ( Information & Communication Technology	2	50	2
4	<b>Foundation Course-6 (2B)</b>	Communication & Soft Skills-2	2	50	2
5	COM229	Operations Management	5	(60+40)100	4
6	COM230	Human Resource Management	5	(60+40)100	4
7	COM231	Organization Behaviour	5	(60+40)100	4

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

<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	(60+40)100	4
6	COM233	Marketing Management	5	(60+40)100	4
7	COM234	Business Ethics and Corporate Governance	5	(60+40)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	COM154	E-Commerce	5	(60+40) 100	4
2	COM253	Business Laws	5	(60+40) 100	4
3	COM152	Taxation	5	(60+40) 100	4
4	<b>Cluster – I (E-BUSINESS - EB)</b>	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	<b>Cluster – II (FINANCIAL MANAGEMENT-FM)</b>	COM235: Financial Markets Foreign Exchange Management	5	(60+40) 100	4
		COM236: Foreign Exchange Management	5	(60+40) 100	4
		COM237P: Project Work	5	(50+50) 100	4
6	<b>Cluster – III (HUMAN RESOURCE MANAGEMENT - HRM)</b>	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**

<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	(60+40) 100	4
2	COM148	Auditing	5	(60+40) 100	4
3	COM150	Management Accounting	5	(60+40) 100	4
4	<b>Cluster – I (E-BUSINESS - EB)</b>	<b>COM187:</b> E-Payments System	5	(60+40) 100	4
		<b>COM188:</b> Social Media and e-Marketing	5	(60+40) 100	4
		<b>COM189P:</b> Project Work	5	(50+50) 100	4
5	<b>Cluster – II (FINANCIAL MANAGEMENT-FM)</b>	<b>COM199:</b> Financial Services	5	(60+40) 100	4
		<b>COM241:</b> Investment Management	5	(60+40) 100	4
		<b>COM242P:</b> Project Work	5	(50+50) 100	4
6	<b>Cluster – III (HUMAN RESOURCE MANAGEMENT -HRM)</b>	<b>COM243:</b> Global HRM	5	(60+40) 100	4
		<b>COM244:</b> Training & Development	5	(60+40) 100	4
		<b>COM245P:</b> Project Work	5	(50+50) 100	4

Signature of the Members Present  
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**B.COM**  
**(Accounting & Taxation)**  
**Admitted Batch 2019-20**  
**Course Structure**

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
B.COM (Accounting & Taxation)**

**Proposed Restructured Course  
(For Admitted Batch 2019-20)**

**II, IV & VI Semesters**

The following resolutions adopted and approved in the Board of Studies meeting held on **19<sup>th</sup> November, 2019** at 11:00 AM for the Academic year 2019-20 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**

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**

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**

<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	COM151	Indirect Taxes	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**

<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	COM263	Fundamentals of GST	5	(50+50)100	4



### SEMESTER – V

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM285	Excise, Customs Procedures and Practices	5	(50+50) 100	4
2	COM149	Cost Accounting	5	(50+50) 100	4
3	COM148	Auditing	5	(50+50) 100	4
4	<b>Cluster – I</b>	<b>COM270:</b> Tax Planning and Management	5	(50+50) 100	4
		<b>COM286:</b> Tally-GST	5	(50+50) 100	4
		<b>COM272P:</b> Project Work/Internship	5	(50+50) 100	4

### SEMESTER –VI

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
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	<b>Cluster – I</b>	<b>COM273:</b> GST Procedures and Practices	5	(50+50) 100	4
		<b>COM267:</b> Advanced Corporate Accounting	5	(50+50) 100	4
		<b>COM275P:</b> Project Work/Internship	5	(50+50) 100	4

Signature of the Members Present  
BOS

Internal

1.

2.

3.

4.

External

1.

2.

3.

4.

**B.Com**  
**(General and Computers)**  
**Admitted Batch 2019-20**

**Syllabus and**  
**Model Question Papers**  
**Semester – II**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- II**  
**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).

**Reference 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.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1	1	1	1
3	Consignment Accounts	2	-	-	1
4	Joint Venture Accounts	1	-	1	2
5	Non-Trading organizations	1		1	1

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**Model Question Paper**  
**(For Admitted Batch 2019-20)**

**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**  
**Semester-II**  
**COM102:: FINANCIAL ACCOUNTING - II**

**Time: 2 1/2 Hours**

**Max Marks: 50**

**Section – I**

Answer any **FOUR** Questions.

**5 X 3 = 15 Marks**

ఈ క్రింది వానిలో ఏవైనా ఐదింటికి సమాధానములు వ్రాయుము.

1. What are the causes of Depreciation?  
తరుగుదల కు గల కారణాలు ఏమిటి ?
2. What is secret reserve and advantages of secret reserve?  
రహస్య రిజర్వు అంటే ఏమిటి ? దాని ఉపయోగాలు రాయండి.
3. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs. 10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs. 2,300 in the second year and Rs. 3,700 in the third year. Show the Provision for Repairs and Renewals Account.  
ఒక సంస్థ ప్రతి సంవత్సరం ఒకే విధమైన మొత్తమును మరమ్మత్తులు మరియు నవీకరణల కొరకు లాభ నష్టాల ఖాతాకు డెబిట్ చేయాలని నిశ్చయించారు. ఆస్తి జీవితాన్ని పరిగణనలోకి తీసుకుంటే రూ. 10,000 సంవత్సరానికి సగటున ఖర్చు చేయాల్సి ఉంటుంది. అసలు మరమ్మత్తులు మొదటి సంవత్సరంలో రూ. 1,000, రూ. 2,300, రెండో సంవత్సరంలో రూ. మూడో సంవత్సరంలో 3,700 రూపాయలు. మరమ్మత్తులు మరియు నవీకరణల ఖాతాను తయారు చేయుము.
4. Explain the features of joint venture.  
ఉమ్మడి వ్యాపారం యొక్క లక్షణాలు వివరించండి.
5. What are the features of Non-profit organizations?  
వ్యాపారేతర సంస్థలు లక్షణాలు గూర్చి రాయండి.
6. Explain different types of Commissions.  
వివిధ రకాల కమిషన్ గూర్చి రాయండి.
7. A firm purchases a 5 years' lease for Rs. 4,00,000 on 1<sup>st</sup> January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5 % per annum. The annuity tables show that a sum of Rs. 92,390 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest rupee.  
ఒక సంస్థ 5 సంవత్సరాల లీజును జనవరి 1 న రూ. 4,00,000 లకు కొనుగోలు చేసినది. వార్షిక పద్ధతిలో తరుగుదల రాయాలని, సంవత్సరానికి 5% వడ్డీ రేటుతో నిర్ణయించుకుంటుంది. వార్షిక పట్టికలు రూ. ప్రతి సంవత్సరం 92,390 లు తగ్గిస్తూ, ఐదేళ్లపాటు లీజు ఖాతాను తయారు చేయుము. సమీప రూపాయికి లెక్కలు వేయాలి.
8. Explain differences between Consignment and Joint Venture.  
కన్ సైన్మెంటు మరియు ఉమ్మడి వ్యాపారం మధ్యగల తేడాలను వివరించండి.

**Section - B**

Answer any **Five** of the following.

**5 X 7 = 35 Marks**

ఈ క్రింది వానిలో ఏవైనా ఐదింటికి సమాధానములు వ్రాయుము.

- 9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method

every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

జనవరి 1,1996 నాడు ఒక యంత్రాన్ని రూ.10,500 కొనుగోలు చేసినారు, మరియు దాని స్థాపనకు రూ.500 ఖర్చు చేసారు .సవత్సరానికి %10 చొప్పున స్థిర నిల్వల పద్ధతి ప్రకారం 4 సవత్సరాలుకు తరుగుదల ఏర్పాటు చేసి, 4వ సవత్సరం చివరన యంత్రాన్ని రూ8 .,500 అమ్మినట్లుగా భావించి , డిసెంబర్ 31 అకౌంటింగ్ సవత్సరం చివర తేదీ అనుకున్నప్పుడు ,యంత్రం ఖాతాను 4 సవత్సరాలకు తయారు చేయండి.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

తరుగుదలను నిర్వచించి ,వర్గీకరణను వివరింపుమ ,

10. (A) Mr. Raj & Co. Ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj &co. Ltd for the year ending 31-12-2015.

Mr.రాజ్ & కొ లిమిటెడ్ వారు సంశయాత్మక రాని బాకీల కొరుకు ఏర్పాట్లు ,% 5 డిస్కాంట్ కొరకు ఏర్పాట్లు % 2 వివిధ ఋణ గ్రస్తుల పై ఏర్పాటు చేస్తున్నారు . 31-12-2015 తేదీ నాటికి వివరాలు క్రింది విధంగా ఉన్నవి.

వివరాలు	1-1-2015	31-12-2015
సంశయాత్మక రాని బాకీల కొరుకు ఏర్పాట్లు	రూ . 1000	
డిస్కాంట్ కొరకు ఏర్పాట్లు	రూ . 400	
రద్దుపరచిన రాని బాకీలు		రూ . 300
ఇచ్చిన డిస్కాంట్		రూ . 200
వివిధ ఋణ గ్రస్తులు		రూ . 10,000

31-12-2015 తేదీనాడు రాని బాకీల ఖాతా, సంశయాత్మక రాని బాకీల కొరుకు ఏర్పాట్లు ఖాతా , డిస్కాంట్ కొరకు ఏర్పాట్లు ఖాతా ను Mr.రాజ్ & కొ లిమిటెడ్ పుస్తకాలలో తయారు చేయండి.

(OR)

b) Write about the different types of reserves.

వివిధ రకాల రిజర్వుల గూర్చి రాయండి.

11(A) Raju of Amaravathi 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. Raju 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.

అమరావతి లో రాజు 200 కుట్టు మిషన్లను ఒక్కొక్కటి రూ .500 చొప్పున హైదరాబాద్ లో ఉన్న హేమంత్ కు అమ్మకాలపై 5% కమిషన్ కు పంపడమైంది ,రాజు రూ.1500 ఖర్చు చెల్లించినాడు.సరుకు హైదరాబాద్ చేరినప్పుడు హేమంత్ రూ.1500 దిగుమతి కొరకు ,రూ.700 అమ్మకపుదారుని జీతము ,రూ.1250 గిడ్డంగులు కు ఖర్చు చేసినాడు .హేమంత్ 150 కుట్టు మిషన్లను ఒక్కొక్కటి రూ .600 చొప్పున అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని రాజు కు పంపినాడు .రాజు పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి .

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

కాకినాడ లో కళ్యాణ్ 100 రేడియోలను ఒక్కొక్కటి రూ .500 చొప్పున రాజమండ్రి లో ఉన్న ప్రశాంత్ కు పంపడమైంది ,కళ్యాణ్ రూ.350 ఫ్రైట్ చెల్లించినాడు.సరుకు రాజమండ్రి చేరినప్పుడు ప్రశాంత్ రూ.150 ఖర్చు చేసినాడు .ప్రశాంత్ సరుకును 5% కమిషన్ పై అన్నింటిని రూ.80,000 లకు అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని కళ్యాణ్ కు పంపినాడు .కళ్యాణ్ పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి .

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

అశోక్ మరియు బాషా లు వరసగా 1:1 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో చేరినారు . అశోక్ రూ .50,00 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.400 ఖర్చు చేసినాడు .B రూ.4,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.300 ఖర్చు చేసినాడు .బాషా సరుకును 5 %కమిషన్ పై 12,000. అమ్మినాడు . బాషా బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది . అవసరమైన ఖాతాలను బాషా పుస్తకాలలో చూపండి

(OR)

B) Distinguish between Consignment and Joint Venture.

కన్సైన్మెంట్ కు మరియు ఉమ్మడి వ్యాపారానికి మధ్య గల తేడాలను తెల్పుము.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

వసూలు & చెల్లింపులు మరియు ఖర్చులు & ఆదాయాల ఖాతాల మధ్య బేధాలను వివరించండి.

(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.
-------------	--------------	---------------

Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	65,100	65,100

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30<sup>th</sup> June Rs. 1800

Salaries to staff has accrued due Rs. 450

చందాలలో రూ.400 ముందుగా చెల్లించినవి, మరియు రూ.350 ఇంకా చెల్లించవలసినవి .ఇంకా చెల్లించవలసిన జీతాలు రూ. 450,ముగింపు సరుకు రూ .1800,పుస్తకాల పై మరియు ఫర్నిచర్ పై 10% తరుగుదల ఏర్పాటు చేయండి.

పై సర్దుబాట్లు మరియు ఈ క్రింది ఇవ్వబడిన అమరావతి సిటీ క్లబ్ వివరాల నుండి డిసెంబర్ 31, 2013 తేదీ నాటి ఖర్చులు & ఆదాయాల ఖాతా ను మరియు ఆస్తి అప్పుల పట్టిని తయారు చేయండి.

వివరాలు	డెబిట్ రూ.	క్రెడిట్ రూ.
వార్షిక చందాలు	--	15,000
ప్రవేశ రుసుము (ములధనికరించినారు)	--	5,000
వినోదపు టికెట్ల అమ్మకం	--	3,000
పెట్టుబడులు పై వడ్డీ	--	400
ముద్రణ మరియు స్టెషనరీ		
మరంమత్తులు		
వినోదపు వ్యయం	7,200	
వార్షిక బోజనము టికెట్ల అమ్మకం	2,300	

వార్ష పత్రికలు	1400	
హోల్ అద్దె		1750
లిక్కర్ల అమ్మకం పై లాభం	--	
పన్ను మరియు రేట్లు	1500	
జీతాలు	--	3,500
బ్యాంకు జమ పై వడ్డీ		
వార్షిక బోజనపు ఖర్చు	--	2,350
బిలియర్స్ ఆట నుండి వసూళ్ళు	2,250	
ఆడిటర్ ఫీజు	4,750	
చేతిలో నగదు		500
బ్యాంకు లో నగదు	--	
స్థిర డిపాజిట్	1,300	
ఋణ దాతలు	--	4,500
పెట్టుబడులు		
పుస్తకాలూ	400	
ఫర్నిచర్		
రేడియో	600	
మూలధన నిధి	4500	
	10,000	
	--	2,800
	9,000	
	6,200	
	9,500	
	4,200	
		26,300
	65,100	65,100

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

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

**I B.Com (General, Computers & AT)**

**II Semester Syllabus**

**COM139 :: Business Environment**

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

**Objectives:**

1. To understand the environmental factors affecting business and Economic and Monetary policies influence on business decision making.
2. Students acquire knowledge from influencing factors of Business i.e., external and



Internal for to explore the business activities legally and regularly.

3. To know how the critical situations/applications of business there by enhancement of Business in future.

**Unit – I: Overview of Business Environment**

Business Environment- Meaning - Micro and Macro Dimensions of Business Environment- Economic- Political –Social –Technological –legal –Ecological – Cultural – Demographic Environment –Changing Scenario and implications – Indian Perspective and Global perspective.

**Unit – II: Economic Growth**

Meaning of Economic Growth – Factors influencing Development –Balanced Regional Development.

**Unit – III: Development and Planning**

Rostow’s stages of economic development - Meaning - Types of plans – Main objectives of planning in India – NITI Aayog – National Development Council – Five Year Plans.

**Unit – IV: Economic Policies**

Economic Reforms and New Economic policy – New Industrial Policy - Competition Law – Fiscal Policy – Objectives and Limitations – Union Budget – Structure and importance of union budget – Monetary Policy and RBI.

**Unit – V: Social, Political and Legal Environment**

Concept of Social Justice – Schemes– Political Stability – Legal Changes.

**Reference Books:**

1. Rosy Joshi and Sangam Kapur, Business Environment
2. Francis and Cherunilam, Business Environment
3. S.K. Mishra and V.K. Puri, Economic Environment of Business.

<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>	Overview of Business Environment	<b>2</b>	<b>2</b>
<b>2</b>	Economic Growth	<b>2</b>	<b>1</b>
<b>3</b>	Development and Planning	<b>2</b>	<b>2</b>
<b>4</b>	Economic Policies	<b>2</b>	<b>2</b>
<b>5</b>	Social, Political and Legal Environment	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**II Semester - Model Question Paper**

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

**I B.Com (General, Computers & AT)**

**COM139 :: Business Environment**

**Time: 2 1/2 Hours**

**Max. Marks: 50**

**Section – A**

**Answer any FIVE of the following**

**5 x 3 = 15M**

1. Legal Environment	న్యాయపరమైన వాతావరణం
2. Demographic Environment	జనాభా పర్యావరణం
3. Economic Growth	ఆర్థిక వృద్ధి
4. Economic Planning	ఆర్థిక ప్రణాళిక
5. National Development Council	జాతీయ అభివృద్ధి మండలి
6. Union Budget	యూనియన్ బడ్జెట్
7. Monetary Policy	ద్రవ్య విధానం
8. Social Justice	సామాజిక న్యాయం

**Section – B**

Answer any **FIVE** of the following

**5 x 7 = 35M**

9. a. Define Business Environment, explain the macro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే స్థూల ఆర్థిక కారకాల గూర్చి వివరించండి.

**OR**

- b. Define Business Environment, explain the micro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే సూక్ష్మ ఆర్థిక కారకాల గూర్చి వివరించండి.

10. a. Define Balanced Regional Development and explain the causes of imbalances in India.

సమతుల్య ప్రాంతీయ అభివృద్ధిని నిర్వచించండి మరియు భారతదేశంలో అసమానతల కారణాల గూర్చి వివరించండి.

**OR**

- b. Critically examine the factors affecting economic growth and development.

ఆర్థిక వృద్ధి మరియు అభివృద్ధిని ప్రభావితం చేసే అంశాలను విమర్శనాత్మకంగా పరిశీలించండి.

11. a. Explain the Rostow's stages of economic development.

ఆర్థిక అభివృద్ధి యొక్క రోస్టోన్ దశలను వివరించండి .

**OR**

- b. Explain the structure and functioning of NITI Aayog.

నీతి అయోగ్ నిర్మాణం మరియు పనితీరు గురించి వివరించండి .

- 12 a. Define Union Budget. Explain the structure and importance of Union Budget.

యూనియన్ బడ్జెట్ ని నిర్వచించండి. యూనియన్ బడ్జెట్ నిర్మాణం మరియు ప్రాముఖ్యత గురించి వివరించండి.

**OR**

- b. Explain the objectives and limitations of fiscal policy.

ద్రవ్య విధానం లక్ష్యాలను మరియు పరిమితులను గూర్చి వివరించండి.

**13 a. Define Social Justice? Explain the various schemes of social justice in India.**

సామాజిక న్యాయం గూర్చి వివరించండి. భారతదేశంలో సామాజిక న్యాయం యొక్క వివిధ పథకాలను గూర్చి వివరించండి.

**OR**

**b. Explain the structure and functioning of Competition Law in India.**

భారతదేశం లో పోటీ చట్టం యొక్క నిర్మాణం మరియు పనితీరును వివరించండి.

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**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**

**I B.Com (General, BIFS & BA-ESC), II Semester Syllabus**

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

**COM259–PRINCIPLES OF MANAGEMENT**

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

**Learning Objectives:**

1. To understand the functions and responsibilities of managers.
2. To gain knowledge about the various functions of Management.
3. To analyze and understand the organization structure and delegation of authority.

**Learning Outcomes**

- understand the primary functions of management and the roles of manager

- Identify the main steps of the planning process and explain the relationship between planning and strategy

**UNIT-I: Introduction to Management:**

**Management:** Nature, Definition, Characteristics and Importance of Management -Henri Fayol's 14 Principles of Management-Management as a Science or Art or Profession-Objectives and Functions of Management- Administration Vs Management - Levels of Management-Skills of a manager.

**UNIT-II: Planning and Decision Making:**

**Planning:** Nature of Planning, Characteristics of a good plan-Advantages of planning- Types of Plans. The Process of Planning- Strategic Planning- Process of MBO- **Decision Making** – Meaning and Process.

**UNIT-III: Organization and Delegation of Authority:**

Organization – Meaning, Nature and Process of Organization, – Formal and Informal Organization, Types of Organization structures- Line organization

**Delegation of authority** – Meaning and characteristics, differences between delegation and decentralization .

**UNIT-IV: Directing and Staffing:**

Directing –Elements of Direction. Leadership – Types of Leadership Styles, Skills required for Leader.Staffing -Characteristics and Importance of staffing- Types of Staff.

**UNIT- V: Controlling:** Characteristics of control, Steps in controlling process – importance of Control- Control Techniques.

**Reference Books :**

1. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
2. Ghuman, K &Aswathapa, K, Management concepts and cases , Tata McGraw Hills, New Delhi
3. Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

**Blue Print**

Units	Name of the Topic	Marks allotted	
		7 Marks	3 Marks
I	Management	2	2
II	Planning and Decision Making	2	2
III	Organization and Delegation of Authority	2	2
IV	Directing and Staffing	2	1
V	Controlling	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**

**I B.Com (General, BIFS & BA-ESC), II Semester**

**Model Question Paper**

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

**COM259–PRINCIPLES OF MANAGEMENT**

**Time: 2 1/2 Hours**

**Max. Marks: 50**

**SECTION – A**

**Answer any FIVE of the following**

**5 x 3 = 15 M**

క్రిందివానిలో ఏవైనా ఐదింటికి సమాధానాలు వ్రాయండి.

1. Levels of Management

- నిర్వహణ స్థాయిలు
2. Management Vs Administration  
నిర్వహణ Vs పరిపాలన
  3. Strategic Planning  
వ్యూహాత్మక ప్రణాళిక
  4. Decision Making  
నిర్ణయ ప్రక్రియ
  5. Types of Staff  
సిబ్బంది రకాలు
  6. Formal Vs Informal Organization  
లాంఛన ప్రాయమైన Vs లాంఛన ప్రాయం కాని వ్యవస్థ.
  7. Characteristics of delegation of Authority.  
అధికార దత్తత లక్షణాలు
  8. Importance of Controlling.  
నియంత్రకరణ యొక్క ప్రాముఖ్యత.

**SECTION – B**

**Answer all the questions**

**5 x 7 = 35M**

ప్రశ్నలన్నిటికీ సమాధానములిమ్ము.

9. a. What is management? Explain the Fayol's 14 Principles of Management  
నిర్వహణ అనగానేమి? హెన్రీ ఫెయోల్స్ 14 నిర్వహణ సూత్రాలను వివరింపుము.  
(OR)  
b. Define Management. Briefly discuss about the functions of Management  
నిర్వహణను నిర్వచించి, నిర్వహణ విధులను గూర్చి వ్రాయుము.
  
10. a. What is planning? Explain the characteristics of a good plan.  
ప్రణాళికీకరణ అనగానేమి? మంచి ప్రణాళిక యొక్క లక్షణాలను వివరింపుము.  
(OR)  
b. Explain the various steps in decision making process.  
నిర్ణయ ప్రక్రియలో వుండే వివిధ దశలను వివరించండి.
11. a. Discuss about the advantages and disadvantages of Organisation.  
వ్యవస్థీకరణ యొక్క ప్రయోజనాలను మరియు లోపాలను చర్చించుము.  
(OR)  
b. Distinguish between delegation of authority and decentralization.  
అధికార ప్రదానం నకు మరియు వికేంద్రీకరణకు మధ్య తేడాలు.
  
12. a. Define Leadership? Explain the types of Leadership.  
నాయకత్వమును నిర్వచించి, నాయకత్వ రకాలను వివరింపుము.  
(OR)  
b. What is meant by staffing? Explain the characteristics of Staffing.  
సిబ్బందికరణ అనగానేమి? సిబ్బందికరణ యొక్క లక్షణాలను వివరించండి

13. a. Discuss the various Steps in Controlling Process.  
నియంత్రణ ప్రక్రియ లోని వివిధ దశలను చర్చించండి.  
(OR)  
b. What are the control techniques?  
నియంత్రణ పద్ధతులు ఏవి.

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**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**

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

**I B.Com (Computers) II Semester Syllabus**

**COM107 - Business Economics**

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

**Objectives:**

1. To study and understand business economics and their application in business firm.
2. To study and understand production and cost functions, pricing under various market structures.
3. To understand macro concepts: national income and economic systems.

**Unit-I- Introduction:**

Meaning and Definitions of Business Economics –Nature and scope of Business Economics- Micro and Macro Economics and their Interface.

**Unit-II- Demand Analysis**

Definition - Determinants of Demand—Demand function- Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand-Types of Elasticity of Demand- Measurements of Price elasticity of Demand-Total outlay Method-Point Method-Arc Method.

**Unit-III: Cost and Revenue Analysis**

Classification of Costs-Total - Average-Marginal; Cost function-Long-run -Short-run-Total Revenue -Average revenue-Marginal Revenue – Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit -Scale of production - Economies and Dis-economies of Scale - Cobb-Douglas Production Function.

**Unit-IV: Market Structure:**

Concept of Market - Market structure – Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly-Distinction between Perfect competition and

Monopoly -Monopolistic Competition -Characteristics -Product differentiation –Oligopoly - characteristics - Price rigidity -Kinked Demand Curve.

**Unit-V: National Income and Economic Systems**

National Income - Measurement - GDP - Growth Rates - Problems in Assessment – Economic Systems - Socialism - Mixed Economic System - Free Market Economy -Economic liberalization, Privatization, Globalization -Free Trade –Agreements - Trade cycles - Phases - International Trade - Balance of payments.

**Reference Books:**

1. S. Sankaram, Business Economics, Margham Publications ,Chennai.
2. Business Economics –Kalyani Publications
3. Aryasri and Murthy Business Economics, Tata Mc Graw Hill.

Unit	Name of the topic	Theory	
		Essay 8M	Short 4M
I	Introduction	2	1
II	Demand Analysis	2	2
III	Cost and Revenue Analysis	2	2
IV	Market Structure	2	2
V	National Income And Economic Systems	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS) :: RAJAMAHENDRAVARAM**

**Model Question Paper**

**(For Admitted Batch 2019-2020)**

**I B.Com (Computers), II Semester**

**COM107 - Business Economics**

**Time: 2 1/2 Hours**

**Max Marks: 50**

**PART - A**

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 3= 15 M**

**ఈ క్రింది ప్రశ్నలలో ఐదింటికి సమాదానమిమ్ము .**

1. Business economics  
వ్యాపార అర్థ శాస్త్రం
2. Explain the Law of Diminishing Marginal Utility.  
క్షీణోపాంత ప్రయోజన సూత్రాన్ని వివరించుము.
3. Total outlay method  
మొత్తం వ్యయ పద్ధతి
4. Fixed Cost and Variable Cost  
స్థిర వ్యయము మరియు చర వ్యయము
5. Cobb-Douglas Production Function.  
కాబ్ డగ్లస్ ఉత్పత్తి ఫలం-
6. DefineMarket  
మార్కెట్ ను నిర్వచించుము.
7. Oligopoly – characteristics  
పరిమిత స్వామ్యం - లక్షణాలు

8. Kinds of Economic systems.  
ఆర్థిక వ్యవస్థల రకాలు.

**PART – B**

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

అన్ని ప్రశ్నలకు సమాదానమిమ్ము.

9. A) Elucidate the Nature and Scope of Business Economics.

వ్యాపార అర్థశాస్త్రం యొక్క స్వభావం మరియు పరిధిని వివరించండి.

OR

- B) Explain the relationship between Micro and Macro Economic analysis.

సూక్ష్మ మరియు స్థూల అర్థశాస్త్ర విశ్లేషణల మధ్య సంబంధాన్ని వివరించండి.

10. A) Explain the Law of Demand and its exceptions.

డిమాండ్ సూత్రాన్ని మరియు దాని మినహాయింపు లను వివరించండి.

OR

- B) Explain the Methods of measuring elasticity of demand.

డిమాండ్ వ్యాకోచత్వం యొక్క పద్ధతులను వివరించండి.

11. A) Describe the Classification of costs.

వ్యయాల వర్గీకరణను తెల్పుము.

OR

- B) Write about Internal economies of Scale.

.అంతర్గత ఆదాలను గూర్చి వ్రాయుము.

- A). Explain Characteristics of Perfect competition.

పరిపూర్ణ పోటీ మార్కెట్ యొక్క లక్షణాలను వివరింపుము.

OR

- B) Explain Price determination under Monopoly.

ఏకస్వామ్య మార్కెట్ లో ధర నిర్ధారకాలను వివరించండి.

13. A) Define National Income and explain the different methods of Measuring National Income.

జాతీయ ఆదాయాన్ని మదింపు చేయు ? జాతీయ ఆదాయం అనగా నేమి

పద్ధతులను

వివరింపుము.

OR

- B) Explain the concepts of liberalization, Privatization and globalization.

సరళీకరణ, ప్రైవేటీకరణ మరియు ప్రపంచీకరణ భావనలను వివరింపుము ,



**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
(Accredited by NAAC “A” Grade)

**I-B.Com (Computers Applications) EM &TM::II - Semester**  
(For Admitted Batch 2019-20)

**SYLLABUS**

**CAP166 - ENTERPRISE RESOURCE PLANNING**

**Hours per week – 5 Credits: 4**

**Unit-I: Introduction to ERP:**

Overview -Benefits of ERP -ERP and Related Technologies -Business Process Reengineering - Data Warehousing – Data Mining -On-line Analytical Processing -Supply Chain Management.

**Unit-II: ERP Implementation:** Implementation Life Cycle –Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users-Contracts-Project Management and Monitoring.

**Unit-III: Business Modules:** Business Modules in an ERP Package-Finance Manufacturing-Human Resource-Plant Maintenance-Materials Management -Quality Management-Sales and Distribution.

**Unit-IV: ERP Market** - ERP Market Place - SAP AG - PeopleSoft-Baan Company –Oracle Corporation.

**ERP Present and Future:** ERP and E-Commerce-ERP and Internet-Future Directions in ERP.

**Additional Input:** Oracle and SAP R/3 related issues.

**Reference Books:**

1. Alexis Leon, “ERP Demystified”, Tata McGraw Hill, 1999.
2. Joseph A. Brady, Ellen F. Monk, BretJ. Wangner, “Concepts in Enterprise Resource Planning” , Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K .Venkata Krishnan, “Enterprise Resource Planning - concepts and Planning”, Prentice Hall, 1998..

**Blue Print**

UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Introduction to ERP	2	1
II	ERP Implementation	2	1
III	Business Modules	2	1

IV	ERP Market , ERP Present and Future	2	1
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**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**

*(Accredited by NAAC "A" Grade)*

**I - B.Com (Computer Applications) EM &TM :: II - Semester**

**(For Admitted Batch 2019-2020)**

**CAP166 - ENTERPRISE RESOURCE PLANNING**

**Model Question Paper**

**Time: 2 ½ hrs**

**Max Marks: 50**

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**SECTION –A**

**Answer any TWO Questions**

**2 x 5M=10M**

1. EAI Software
2. Make to Stock
3. Hidden Costs
4. Proto-type

**SECTION-B**

**Answer All following questions**

**4x10M=40 M**

5. a) Explain the trends in the evolution of ERP Applications.

(OR)

b) What do you mean by Cross Functional Enterprise Applications? Explain

6. a) What are the various Business Modules in an ERP Package?

(OR)

b) Explain about Quality Management Module.

7.a) Discuss the guidelines for ERP Implementation.

(OR)

b) Explain the factors to be considered while selecting an ERP Package.

8. a) Explain the role of ERP in E-Commerce.

(OR)

b) What are the future directions in ERP?

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

**Admitted Batch 2018-19**

**Syllabus and Model**  
**Question Papers**  
**Semester - IV**

**GOVERNMENT COLLEGE (AUTONOMOUS)::RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**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
		Problem	Theory	
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)**  
**RAJAMAHENDRAVARAM**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2018-19)**  
**(Model Question Paper)**  
**COM141 – Accounting for Service Organisations**

**Time: 3 Hours**

**Max Marks: 60**

**SECTION – I**

Answer any **FIVE** from the following.

**5X4=20 Marks**

1. Difference between Double Entry System and Double Accounting System?  
జంట పద్ధతి విధానం మరియు జంట ఖాతా విధానం మధ్య తేడాలు ?
2. Give a Proforma of Profit and Loss Account of Banking Company.  
బ్యాంకింగ్ కంపెనీ యొక్క లాభ నష్టాల ఖాతా నమూనా ను చూపుము ?
3. Re-Insurance, Annuity, Surrender value  
పునర్నిమా , వార్షికాలు , వదులుకోలు విలువ.
4. Slip System.  
చిట్టి పద్ధతి
5. Explain about Different types of Policies.  
**వివిధ రకాల పాలసీలను గూర్చి వివరింపుము ?**
6. What are the features of Double Accounting system?  
**జంట ఖాతా లక్షణాలు ఏవి ?**
7. Draw a Proforma of Revenue account in General Insurance Company.  
సాధారణ బీమా కంపెనీ యొక్క రాబడి ఖాతా నమూనా ను చూపుము ?
8. Distinguish between Life Insurance and General Insurance.  
జీవిత భీమా కు మరియు సాధారణ భీమా కు మధ్య గల తేడాలు .

**SECTION – II**

Answer the following questions.

**5x8=40 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 నాటికి CLS కార్పొరేషన్ యొక్క పుస్తకాలలో నిల్వలు ఈ క్రింది విధంగా ఉన్నవి.  
క్రెడిట్ నిల్వలు ఈ క్రింది విధంగా ఉన్నవి : షా. 1,64,700; డిబెంచర్లు రూ.60,000; వివిధ ఋణదాతలు 300; తరుగుదల నిధి రూ.75,000; విద్యుత్ అమ్మకం రూ.39,000; మీటర్ అద్దె 1500;  
1-4-2016 నాటికి నిఖర రాబడి ఖాతా డెబిట్ నిల్వలు : 31-03-2017నాటికి మూలధన ఖర్చులు రూ.2,85,000; 2016-17 సంవత్సరంలో మూలధన ఖర్చులు రూ.18,300; విద్యుత్ సరఫరా కొరకు

వివిధ ఋణగ్రస్తులు రూ.12,000; ఇతర ఋణగ్రస్తులు రూ. 150; చేతిలో సరుకు నిల్వ రూ.1,500; చేతిలో నగదు రూ.1,500; విద్యుత్ తయారీకి అయిన వ్యయం రూ.9,000; విద్యుత్ సరఫరాకి అయిన వ్యయం రూ.1,500; అద్దెరేట్లు ,మరియు పన్నులు రూ.1,500; నిర్వహణ ఖర్చులు రూ.3,600; తరుగుదల రూ.6,000;మద్యకాలిక డివిడెండ్ రూ.6000; దిబెంచర్ల పై వడ్డీ. పైన ఇవ్వబడిన అంకణ నుండి పెట్టుబడి ఖాతానిఖర రాబడి ఖాతా మరియు ఆస్తి ,రాబడి ఖాతా , .అప్పుల పట్టిక లను తయారుచేయండి

(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.

ఈ క్రింద ఇవ్వబడిన నిల్వల ఆధారంగా మార్చి 31 2017 నాటికి జంటఖాతా పద్ధతి లో మూలధనం ఖాతాను మరియు ఆస్తి అప్పుల పట్టికను చూపండిఆదిక్రమ మూలధనం . రూ.30,00,000 ;26,00,000.చందా అయిన మూలధనం రూ ;11% డిబెంచర్లు రూ.4,00,000వర్తకపు ; .ఋణదాతలు రూ 1,60,000; రిజర్వులు రూ.1,50,000; 3,80,000; చేతిలోనూ మరియు బ్యాంకు లోను నగదు రూ..3,50,000; పెట్టుబడులు రూ.1,50,000; సరుకు రూ.2,40,000; 30-03-2016 వరకు ఖర్చులు: భూమి. రూ. 1,20,000; షాఫ్టింగ్ రూ.13,50,000; యంత్రాలు రూ.4,00,000; భవనాలు. రూ.1,30,000. 31-03-2017 సంవత్సరాంతానికి ఖర్చులు రూ.2,50,000 క్రెడిట్ అయినవి మిగిలిన రూ.1,60,000 ను కంపెనీ లాభాలు గ పరిగణింపవలెను.

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

**బ్యాంకింగ్ రెగ్యులేషన్ చట్టం, 1949 లోని అంశాలను వివరింపుము.**

(OR)

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

క్రింది వాటిని క్లుప్తంగా వ్రాయుము.

1) పెట్టుబడులు 2) అడ్వాన్సులు 3) డిపాజిట్లు 4) ఆగంతుక బాధ్యత

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.

క్రింద ఇవ్వబడిన సమాచారం నుండి 31-03-2017 నాటికి వాణి బ్యాంకు యొక్క లాభ నష్టాల ఖాతా ను తయారుచేయండి. రుణంపై వడ్డీ రూ. 2,59,000; స్థిర డిపాజిట్లపై రూ.

3,17,000 డిస్కాంట్ చేసిన బిల్లులపై రిబేటు 49,000; కమీషన్ రూ.8200; ఉద్యోగస్తులకు చెల్లింపులు రూ.54,000; డిస్కాంట్ చేసిన బిల్లులపై తగ్గింపు రూ. 1,55,000 నగదు రుణాలపై వడ్డీ రూ.2,23,000; అద్దె మరియు పన్నులు రూ. 18000; ఓవర్ డ్రాఫ్ట్ పై వడ్డీ రూ. 1,54,000; డైరెక్టర్ల రుసుము రూ. 3000; ఆడిటర్ల రుసుము రూ.1,200; సేవింగ్స్ బ్యాంకు దిపజిట్స్ పై వడ్డీ రూ.68,000; తంతి.తపాలా రూ- 1,400; ముద్రణ స్టేషనరీ Rs.2,900. వివిధ చార్జీలు రూ.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 నాటికి న్యూ బ్యాంకు లిమిటెడ్ యొక్క పుస్తకాల నుండి విలువలు క్రింది విధంగా ఉన్నాయి. వసూలు ఐన డిస్కాంట్ పై వడ్డీ రూ. 40,60,000; డిపాజిట్లపై వడ్డీ రూ.24,04,000; జారీ అయిన.చందా అయిన మూలధనం రూ ,10,00,000; సెక్షన్ 17 క్రింద రిజర్వు రూ.7,00,000; కమీషన్ .ఎక్స్చేంజి మరియు బ్రోకరాజి రూ ,1,80,000; వసూలు అయిన అద్దె రూ ,60,000; పెట్టుబడుల అమ్మకం పై లాభం రూ. 1,90,000; జీత భత్యాలు రూ. 2,10,000; డైరెక్టర్ల రుసుము, భత్యాలు రూ. 24,000; చెల్లించిన అద్దె పన్నులు రూ.1,08,000; ముద్రణ స్టేషనరీ రూ. 40,000; ఇతర ఖర్చులు రూ.10,000.ఆడిట్ రుసుము రూ ; 8,000; బ్యాంకు యొక్క స్వదీనస్తుల పై తరుగుదల రూ. 25,000.

- ఒక ఖాతాదారుడు దివాలా తీయకముందు అతని మొత్తం రూ.5,00,000 అడ్వాన్స్ ఉండగ తనకున్న ఎస్టేట్ ద్వారా స్వాస్థ్యము కొరకు 40% మాత్రమే ఆసించినాడు . ఋణం పై ఉన్న 15% బకాయిని పుస్తకాలలో నమోదు చేయలేదు

- ఇతర అవశ్యకమైన రుగ్రస్తుల పై అనుమానాస్పద మరియు రానిబాకీల కొరకు నిధి ఏర్పాటు .

రూ. 1,00,000.

- 31-3-2016న డిస్కాంట్ చేసిన బిల్లులపై రిబేటు రూ. 10,000 .మరియు 31-3-2017న డిస్కాంట్ చేసిన బిల్లులపై రిబేటు.

- ఆదాయపు పన్ను కోసం ఏర్పాటు రూ.7,00,000

- డైరెక్టర్లు 10% డివిడెండ్ నిర్ణయించారు .చట్ట ప్రకారం లాభ నష్టాల ఖాతా ను చూపండి?

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.

**ఒక జీవిత భీమా సంస్థ దాని యొక్క విలువను రెండు సంవత్సరాలకు ఒకసారి లెక్కించును, 2016-17 సంవత్సరంలో వాటాదారులకు డివిడెండ్ రూ. 32,000 ఏర్పాటు చేయక ముందు జీవిత భీమా నిధి 31-03-2017 నాటికి రూ. 41,92,000 దాని అసలు విలువ. 31-03-2017 నాటికి నమ్మకంతో మరియు వార్షిక ఒప్పందం క్రింద తెలియచేయబడిన నిఖర అప్పు రూ. 40,40,000. 31-03-2017 తో అంతమైయ్యే కాలానికి పలసిదారులకు మద్యకాలిక బోనస్ రూ. 40,000 చెల్లించడమైనది పాలసిదారులకు అందుబాటులో ఉన్న బోనస్ ను చూపే నివేదికను తయారుచేయండి**

(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.

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

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

2017 అంతమైయ్యే సంవత్సరానికి జీవిత భీమా కంపెనీ యొక్క రాబడి ఖాతా జీవిత భీమా నిధిని రూ.31,20,800.చూపిస్తున్నది(క్రింది వివరాలకు ముందు)

- కైములు పిలిచినప్పటికీ ఆదరణకు రాలేదు రూ. 40,000.
- ప్రీమియం తగ్గింపులో వినియోగించిన బోనస్ రూ.6,500
- హామీలపై జమ అయ్యిన వడ్డీ.12,500.
- చెల్లించవలసిన ప్రీమియం రూ.11,000.
- పునర్భీమా క్రింద కలిగిన కైములు రూ.12,000

అవసరమైన చిట్టాపద్ధులను నమోదు చేసి పై లోపాలను సరిచేయుము

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.

ఈ క్రింది వివరాల నుండి నిర్ధారించిన కైము వలన పాలసీకు సంభవించిన నష్టం ను కనుగొనండి.

పాలసీ విలువ రూ.4,90,00 విమోచన కల పరిమితి 6 నెలలు. 01-07-2016 తేదిన అగ్ని ప్రమాదం సంభవించిందిదానికి గాను .3 నెలల వరకు అమ్మకాలపై ప్రభావం చూపింది. 30-6-2016 నాటికి 12 నెలలకు అమ్మకాల విలువ రూ.5,00,000 మరియు ఆ ఖాతా సంవత్సరం 31-12-2015తో అంతమయ్యే కాలానికి విలువ రూ..2,00,000. సెప్టెంబర్ నెలల 3 నాటికి 30 ,అమ్మకాలు 2015 మరియు 2016 సంవత్సరాలలో రూ.1,00,000 మరియు రూ. 4,000.

(OR)

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

సాధారణ భీమా క్షైములలో అవసమైన పదజాలములను గూర్చి వివరింపుము ?

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**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

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

**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** - Income from other sources - (from Individual point of view) - chargeability - and assessment (including problems).

**Unit-V: Computation of total income of an individual** - Deductions under section - 80 (including simple problems).

**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 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction	1	1	1	1
2	Income from Salaries	1	1	1	1
3	Income from House Property and Business or Profession	2	1	--	1
4	Income from Capital Gains	1	--	1	1
5	Computation of Total Income of an individual	1	--	1	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
II B. Com (General), IV SEMESTER  
(For the Admitted Batch 2018-19)  
COM142 - INCOME TAX**

**Time: 3 Hours**

**Max Marks: 60**

**PART - A**

Answer any **FIVE** Questions.

**5 x 4= 20 M**

1. Assessment Year  
మదింపు సంవత్సరము
2. Mr. Bill a citizen of USA furnishes the following particulars of his income relevant to the previous year 2017-18.
  - a. Agricultural Income from USA entire amount spent for Software Development in New York Rs. 3,00,000.
  - b. Profit on sale of building in Bangalore 3/4 of received in New York Rs.6,00,000.
  - c. Profit from software business in Japan received in New York controlled from India Rs.3,20,000.
  - d. Interest on deposits with an Indian company Rs. 2,000.

Compute his taxable income if he is - (i) Resident (ii) Not ordinarily Resident and (iii) Non-Resident for the Assessment Year 2018-19.

అమెరికా పౌరుడైన బిల్ అను వ్యక్తి గత సంవత్సరానికి 18-2017 సంబందించి దిగువ సమాచారాన్ని అందచేస్తున్నాడు

- a. అమెరికాలో వ్యయసాయ ఆధాయము పూర్తిగా సాఫ్ట్వేర్ అభివృద్ధి కొరకు న్యూ యార్క్ లో కార్చు పెట్టినదిరూ.300000/-

- b. బెంగళూరులో భవనం అమ్మగా వచ్చిన మొత్తంలో  $\frac{3}{4}$  వంతు న్యూ యార్క్ లో స్వీకరించినది రూ.600000/-
- c. జపాన్ లోని సాఫ్ట్వేర్ వ్యాపారం నుండి వచ్చిన లాభము న్యూ యార్క్ లో స్వీకరించినది రూ.320000/- ( ఈ వ్యాపారం భారతదేశం నుండి నియంత్రించ బడుతున్నది)
- d. భరతదేశపు కంపెనీలో పెట్టుబడుల పై వడ్డీ రూ .2000/-
- e. 2018-19 మదింపు సంవత్సరానికి బిల్ పన్ను విధింపదగిన ఆదాయాన్ని క్రింది సందర్భాలలో గణించండి.  
ఒకవేళ అతను (i) సాధారణ నివాసి (ii) సాధారణ నివాసి కానట్లయితే  
(iii) అసలు నివాసి కానీ సందర్భంలో .

3. Partially Exempted Allowance

పాక్షికంగా మినహాయించబడిన భత్యం

4. Mrs. Ranjita (Resident) working in a company and getting a basic pay of Rs.8,000/- p.m. DA at 20% of basic pay, Commission at 5% of basic pay, HRA at 12% of basic pay and bonus equal to two months of basic pay. She is residing in a rented house at Rs.1,800/- p.m. Determine her exempted amount of HRA, for the A.Y. 2018-19.

శ్రీమతి రంజిత (నివాసి) ఒక కంపెనీలో పనిచేస్తూ నెలకు రూ.8000/- మూలవేతనమును పొందుచున్నారు. కరువు భత్యం మూలవేతనంలో 20% , కమిషన్ మూలవేతనంలో 5% , ఇంటి అద్దె భత్యం మూలవేతనంలో 12% మరియు బోనస్ రెండు నెలల మూలవేతనానికి సమానం. ఆమె నెలకు రూ.1800/-చొప్పున అద్దె చెల్లిస్తూ అద్దె గృహంలో నివసిస్తున్నారు .

2018-19 పన్ను మదింపు సంవత్సరానికి శ్రీమతి రంజిత ఇంటి అద్దె భత్యం నుండి మినహాయించదగిన మొత్తాన్ని నిర్ణయించండి.

5. Standard Rent Vs. Fair Rental Value

ప్రామాణిక అద్దె vs. సమంజసమైన అద్దె విలువ

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.

మధన్ లాభనష్టాల ఖాతా ప్రకారం లాభం రూ -/800000. ఉద్యోగులకు చెల్లించిన లాభనష్టాల ఖాతాకు ఖర్చు వ్రాసినది రూ-/50000 . కాగా అందులో రూ -/10000. ఉద్యోగి భవిష్యనిధికి జమచేయబడిఉంది .పన్ను విధింపదగిన నికర ఆదాయాన్ని లెక్కించండి.

7. Net sales consideration

నికర అమ్మకపు ప్రతిఫలము

8. Rebate U/S 87A

సెక్షన్ 87 (ఎ) ప్రకారం తగ్గింపు .

**PART - B**

Answer **ALL** Questions.

**5 x 8 = 40 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) భారతదేశ నివాసి అయిన శ్రీమతి మంగళ 2 సంవత్సరాల ఉన్నత విద్యాభ్యాసం కొరకు 2-10-2009 న ఇంగ్లాండ్ వెళ్ళినది. ఆమె తిరిగి వచ్చిన తర్వాత ఒక బహుళ జాతి సంస్థ లో ఉద్యోగంలో చేరినది. సంస్థ 6 నెలల శిక్షణ నిమిత్తం ఆమెను 1-3-2012 న జర్మనీకి పంపించింది. తదుపరి ఆమెను సంస్థ 15-8-2013న ప్రధాన కార్యాలయం న్యూయార్క్ నకు బదిలీ చేసినది. అయితే ఆమె 2-10-2013 న ఇండియా వదిలి 5-10-2013 న విధులకు హాజరు కావడం జరిగింది. ఆమె 2013 నవంబరు మరియు డిసెంబరు మాసాలలో ఇండియాను సందర్శించినది. తదుపరి కంపెనీ ఆమెను ఇండియాలో అసలు ఉద్యోగానికి బదిలీ చేయగా 26-1-2016న ఆమె ఇండియాకు తిరిగి వచ్చినది. 2016-17 మదింపు సంవత్సరానికి శ్రీమతి మంగళ నివాస ప్రతిపత్తిని నిర్ధారించండి.

(OR)

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

ఆదాయం అంటే ఏమిటి? పన్ను నుండి మినహాయించబడిన వివిధ ఆదాయములను వివరించండి.

10. (a) Vyasa Raj is the principal of a college in Bangalore. He furnishes the following details.
- Basic Salary Rs.16,200/- per month
  - DA (Under terms of employment) Rs. 11,800/- per month
  - He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount:
  - Education allowance for 3 children Rs. 6,000/-
  - Medical allowance Rs. 8,000 actual amount spent Rs. 3,000/-
  - Telephone bill Rs. 5,000 -/paid by the employer on behalf of Mr. Vyasa Raj
  - Sweeper, servant, watchman at a salary of Rs. 350/- per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
  - Surrender of earned leave and received an amount of Rs.22,000/-
  - LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000/-
  - Mr Vyasa Raj paid professional tax of Rs. 2,400/-
  - 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.
  - Group Insurance premium also being paid by the employer Rs. 1,560/-
  - He went on tour for official purpose and received travelling allowance Rs. 6,000/-

Compute his taxable salary for the A.Y. 2018-19.

వ్యాస రాజు బెంగళూరులో ఒక కళాశాల ప్రధాన ఆచార్యుడిగా పనిచేయుచున్నడు. అతను అందించిన వివరాలు దిగువ విధంగా ఉన్నాయి.

- a) మూలవేతనం నెలకు రూ.16200/-
- b) కరువు భత్యం (ఉద్యోగ నిబంధనల క్రింద) నెలకు రూ.11800/-
- c) గుర్తింపబడిన భవిష్య నిధికి మూలవేతనంలో 12.5% జమచేయబడుతుంది. యజమాని కూడా అంతే మొత్తం జమచేస్తున్నారు.
- d) విద్యా భత్యం ముగ్గురు పిల్లలకు రూ.6000/-
- e) వైద్య భత్యం రూ.8000/- వాస్తవంగా ఖర్చు చేసిన మొత్తం రూ.3000/-
- f) టెలిఫోన్ బిల్లు రూ.5000/-ల ను యజమాని వ్యాసరాజు తరపున చెల్లించడం జరిగింది.
- g) వ్యాసరాజు కొరకు నియమించబడిన స్వీపర్ , సేవకుడు, కాపలాదారుణకు నెలకు ఒక్కరికి రూ.350/- చెల్లించెను.
- h) ఆర్జిత సెలవుల ద్వారా పొందిన మొత్తం రూ.22000/-
- i) వ్యాసరాజు జీవిత భీమా పాలసీ నిమిత్తం యజమాని చెల్లించిన ప్రీమియం మొత్తం రూ.6000/-
- j) వ్యాసరాజు చెల్లించిన వృత్తి పన్ను రూ.2400/-
- k) యజమాని సమకూర్చిన అద్దెలేని ఉపకరణాలతో కూడిన ఇంటి సమంజసమైన అద్దె విలువ నెలకు రూ.5000/- మరియు ఫర్నిచరు విలువ రూ.25000/-
- l) యజమాని చెల్లించిన సామూహిక భీమా ప్రీమియం రూ.1560/-
- m) కార్యాలయ పని నిమిత్తం వెళ్ళి పొందిన ప్రయాణ భత్యం రూ.6000/-

2018-19 మదింపు సంవత్సరానికి వ్యాసరాజు పన్ను విధింపదగిన జీతం ద్వారా ఆదాయాన్ని గణించండి.

(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. Compute his taxable salary for the A.Y. 2016-17.

(b) కార్తీక్ ఒక పరిత కంపెనీ ఉద్యోగి మరియు అదే కంపెనీ లో సంచలకుడు. 2015-16 గత సంవత్సరానికి అతను పొందిన ఆదాయ వివరాలు దిగువ ఇవ్వబడ్డాయి.

మూలవేతనం రూ.6000/- నెలకు (రూ.8000/- నకు 1.1.2016 నుండి పెరిగినది)

కరువు భత్యం నెలకు రూ.4000/- (50% జీతంలో భాగం పదవీ విరమణ ప్రయోజనాల కొరకు లెక్కించబడుతుంది)

విద్యా భత్యం నెలకు ఒక శిశువుకు రూ.400/- (ముగ్గురు పిల్లలకు)

వైద్యా భత్యం నెలకు రూ.600/- (వైద్యా ఖర్చులు నెలకు రూ.800/-)

31-10-2015 వరకు కార్తీక్ నకు ఢిల్లీలో ఉపకరణాలతో కూడిన ఇంటిని సమకూర్చడం జరిగింది. (యజమాని చెల్లించిన అద్దె రూ.7000/- (నెలకు) సమకూర్చిన ఫర్నిచరు విలువ రూ.15000/-)

1-11-2015 నుండి అతనికి ఇంటి అద్దె భత్యం రూ.7000/- (నెలకు) ఇవ్వడం జరిగింది. (కార్తీక్ చెల్లించిన అద్దె నెలకు రూ.5000/-)

సెలవు ప్రయాణ సౌకర్య విలువ రూ.58770/- (విమానంలో వ్యాపార తరగతి ప్రయాణం ఋ.24000/- మరియు ఇతర ఖర్చులు రూ.6000/- కానీ అదే ప్రయాణానికి పొదుపు తరగతి ప్రయాణం ఖర్చు రూ.13640/-) ఉద్యోగి చెల్లించిన ఆదాయ పన్ను పెనాల్టీ రూ.2000/-

క్లబ్ సౌకర్యం (కంపెనీ ఖర్చు రూ.2000/-)

1-9-2015 న అతనికి ఇవ్వబడిన బదిలీ భత్యం రూ.14000/- (దీని నిమిత్తం అయిన వాస్తవ ఖర్చు రూ.10200/-) అతని కుమారునికి ఇవ్వబడిన వసతి గృహ భత్యం నెలకు రూ.300/- కానీ అతని కుమారుడు వసతి గృహంలో ఉండటం లేదు.

2016-17 మదింపు సంవత్సరానికి కార్తీక్ పన్ను విధింపదగిన జీతం ఆదాయాన్ని లెక్కించండి)

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) గణేశ్ (నివాసి) ఒక పెద్ద ఇంటిని కలిగి ఉన్నాడు. ఈ ఇల్లు నిర్మాణం మే, 2008లో పూర్తయినది. ఇంటిలో 50% నివాసం కొరకు నెలకు రూ.3200/- చొప్పున అద్దెకి ఎవ్వమ్ జరిగింది. అయితే ఈ భాగపు ఇల్లు 2015-16 సం.లో ఒక నెల ఖాళీగా ఉంది. ఇంటిలో 25% యజమాని తన సొంత వృత్తి అవసరాలకు ఉపయోగించుకుంటున్నాడు. మిగిలిన 25% భాగం తన నివాసం కొరకు వినియోగించుకుంటున్నాడు. ఇంటికి సంబంధించిన మిగిలిన వివరాలు దిగువ విధంగా ఉన్నాయి.  
మున్సిపల్ విలువ రూ.60000/-  
ప్రామాణిక అద్దె విలువ రూ.90000/-  
చెల్లించిన మున్సిపల్ పన్నులు రూ.12000/-  
మరమత్తులు కొరకు తీసుకున్న ఋణం పై వడ్డీ రూ.28000/-  
భూమి అద్దె రూ.4000/-  
వార్షిక ఖర్చులు రూ.6000/-  
అగ్ని భీమా ప్రీమియం రూ.1200/-  
2016-17 మదింపు సంవత్సరానికి గణేశ్ గృహాస్తి నుండి ఆదాయాన్ని గణించండి.

(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) శ్రీమతి శాంత (నివాసి) బెంగళూరులో 2 గృహాస్తులను కలిగి ఉన్నారు. రెండు గృహాలను పూర్తిగా సంవత్సరం మొత్తం నివాసం కొరకు అద్దెకి ఇవ్వడం జరిగింది.



	గృహం-1	గృహం-2
మున్సిపల్ విలువ	400000	1200000
సమంజసమైన అద్దె విలువ	720000	720000
స్వీకరించిన అద్దె	800000	
480000		
ప్రామాణిక అద్దె	600000	600000
మరమ్మత్తులు	100000	
72000		
చెల్లించ వలసిన పురపాలక పన్నులు	120000	
70000		
చెల్లించిన భీమా ప్రీమియం	70000	48000

ఏప్రిల్ 1,2015న శ్రీమతి శాంత కెనరా బ్యాంకు నుండి రుణం తీసుకుని విలువగల గృహాన్ని కొనుగోలు -/1000000. తన సొంత నివాసం కొ రకు రూ వడ్డీ రేటు -/700000.తీసుకున్న రుణం మొత్తం రూ.చేసినది )%12ఎడాదికి.( మదింపు సంవత్సరానికి గృహాన్ని నుండి 17-2016 .ఆదాయాన్ని లెక్కించండి

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 taken for private purpose.

Compute taxable capital gain. (CII 1981-82 = 100; 2015-16 = 1081)

(a) 1979లో రామానంద్ 20 ఎకరాల పట్టణ ప్రాంతంలో ఉన్న

వ్యవసాయ భూమిని తన తండ్రి నుండి వారసత్వంగా పొందాడు. 1-4-1981న ఎకరం ఒక్కొక్కటికి మార్కెట్ విలువ రూ.38000/- . 1985-86 గత సం..లో భూమి అభివృద్ధి కొరకు ఎకరం ఒక్కొక్కటికి రూ.3000/- చొప్పున ఖర్చు చేసెను (cii 133). 17-8-2015 న అతను 10 ఎకరాలను ఎకరం ఒక్కొక్కటికి రూ.1250000/-వంతున అమ్ముగా బదిలీ కార్చు 4% వంతున అయ్యింది. అతను దిగువ సర్దుబాట్లు చేయడం జరిగింది.

- 10 ఎకరాల వ్యవసాయ భూమి, ఎకరం ఒక్కొక్కటికి రూ.190000/- చొప్పున కొనుగోలు.
- రూ.2400000/- విలువ గల నివాస గృహం కొనుగోలు.
- వ్యక్తి గత అవసరాల నిమిత్తం తీసుకున్న రూ.900000/- బ్యాంకు ఋణం చెల్లింపు.

పన్ను విధింప దగిన మూలధన లాభాన్ని గణింపుము.(వ్యయ  
 డ్రవ్యోల్పణ సూచీ 1981-82= 100; 2015-16=1081)

(OR)

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

ఇతర వనరుల ద్వారా ఆదాయం లెక్కింపులో లభ్య మయ్యే తగ్గింపులు ఏవి? వివరింపుము.

13. (a) Compute Taxable income and the liability of Mr. S.K. Podder (Resident) for the assessment year 2016-17 from the following particulars:

(i)	Gross Salary	Rs. 300,000/-
(ii)	Rent from House Property	Rs. 60,000/-
(iii)	Interest on bank deposits	Rs 10,800/- (after deduction of tax at source)
(iv)	Income from horse-race	Rs. 20,000/-
(v)	Agricultural Income	Rs. 20,000/-
(vi)	Long-term capital loss	Rs. 25,000/-
(vii)	Short-term capital gains	Rs. 24,000/-
(viii)	Interest on Kisan Vikas Patra	Rs. 5,000/- (Gross)
(ix)	Life Insurance Premium paid	Rs.10,000/- by Mr. Podder out of his Agricultural income

(a) దిగువ ఇచ్చిన వివరాల ఆధారంగా 2016-17 మదింపు సంవత్సరానికి యస్.కె.పొద్దర్ (నివాసి) యొక్క పన్ను విధింపదగిన ఆదాయం మరియు బాద్యతను గణించండి.

- (i) స్థూల జీతము రూ .300000/-
- (ii) గృహాస్తి నుండి అద్దె రూ.60000/-
- (iii) బ్యాంకు జమల పై వడ్డీ రూ.10800/-
- (iv) గుర్రపందాల పై ఆదాయం రూ.20000/-
- (v) వ్యవసాయ ఆదాయం రూ.20000/-
- (vi) ధీర్ఘ కాలిక మూలధన నష్టం రూ.25000/-
- (vii) స్వల్ప కాలిక మూలధన లాభం రూ.24000/-
- (viii) కిసాన్ వికాస పత్రాలపై వడ్డీ రూ 500/-
- (ix) పొద్దర్ తన వ్యవసాయ ఆదాయం నుండి చెల్లించిన జీవిత భీమా ప్రీమియం రూ.10000/-

(OR)

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

సెక్షన్ 80 సి , 80 జి మరియు 80 జి జి సంబంధించిన ఆదాయపు పన్ను నిబంధనలను గూర్చి వివరించుము.

**GOVERNMENT COLLEGE (AUTONOMOUS)::RAJAMAHENDRAVARAM  
(For Admitted Batch 2018-19)**

**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 Contingent Contract**

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**

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. Jaysahlekar, 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 8M	Short 4 M
Unit – I	Contract	2	2
Unit – II	Offer & Acceptance Consideration	2	2
Unit – III	Capacity to Contract & Contingent Contract	2	2
Unit – IV	Sale of Goods Act	2	1
Unit – V	Cyber Law	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
II B.Com (General), IV SEMESTER  
(For Admitted Batch 2018 – 2019)  
COM253 – BUSINESS LAWS**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION – A**

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

**5 x 4 = 20 M**

1. Write about the Voidable Contracts.  
చెల్లగూడని కాంట్రాక్టును గూర్చి వ్రాయుము.
2. Write about Illegal Contracts.  
న్యాయవిరుద్ధమయిన కాంట్రాక్టు గూర్చి వ్రాయుము.
3. Essential elements of Valid Offer.  
క్రమబద్ధమయిన ప్రతిపాధన ఆవశ్యాలు ఏవి.
4. Consideration  
ప్రతిఫలం
5. Write about Contingent Contracts.  
ఆగంతుక కాంట్రాక్టును గూర్చి వ్రాయుము
6. What are the differences between Sale and Agreement to Sell?  
అమ్మకము మరియు అమ్మకపు అగ్రిమెంట్ మధ్య గల తేడాలు ఏవి?
7. Explain the Contract of Sale.  
అమ్మకపు కాంట్రాక్టును వివరింపుము.

8. Explain the Cyber Crimes.  
సైబర్ నేరాలను వివరింపుము.

### **SECTION – B**

**Answer ALL the following questions.**

**5 x 8 = 40 M**

9. (A). Explain the essential elements of a valid contract.  
క్రమబద్ధమయిన కాంట్రాక్టు అవశ్యాలు వివరింపుము.

(OR)

- (B). “All the Agreements are not Contracts, but All the Contracts are Agreements” – Explain.

‘ అగ్రిమెంట్లు అన్నీ కాంట్రాక్టులు కావు. వివరించుము ‘కానీ కాంట్రాక్టులన్నీ అగ్రిమెంట్లే –

10. (A). Define Acceptance. Discuss its Legal rules.

స్వీకృతిని నిర్వచించి. న్యాయబద్ధమయిన నియమాలను చర్చించుము ,

(OR)

- (B). ‘No Consideration, No Contract’ – Explain.

‘కాంట్రాక్టు లేదు.. ప్రతిఫలము లేదు’ వివరించుము.

11. (A). Explain different modes of discharge of contract.

కాంట్రాక్టు విమోచన పద్ధతులను వివరింపుము.

(OR)

- (B). What are the remedies for breach of contract.

కాంట్రాక్టు భంగానికి ఇచ్చే పరిహారాలు ఏవి?

12. (A). Explain the implied Conditions and Warranties.

ప్రచ్చన్నమయిన షరతులు పూచీలు వివరింపుము.

(OR)

- (B). What are the rights of an Unpaid Vendor?

చెల్లింపు జరగని అమ్మకపు దారుని హక్కులు ఏవి?

13. (A). Explain the aims and objectives of Information Technology Act, 2000.

సమాచార సాంకేతిక చట్టం 2000 – ద్వేయాలు మరియు వుద్దేశాలు వివరింపుము .

(OR)

- (B). Write about Digital Signature.

డిజిటల్ సంతకం గూర్చి వ్రాయుము .



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2018-19)**

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

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Short 4M	Essay 8 M

Unit – I	Contract	2	2	-	
Unit – II	Offer & Acceptance Consideration	2	2		
Unit – III	Capacity to Contract & Contingent Contract	2	2		
Unit – IV	Income Tax Law	1	1	1	
Unit – V	Income from Salary	1	1		1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
II B.Com (Computers&BIFS), IV Semester  
(For Admitted Batch 2018-19)**

**COM143-Business Law & Income Tax**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION – A**

**I. Answer any FIVE of the following questions. 5 x 4 = 20 M**

1. Valid Offer క్రమబద్ధమయిన ప్రతిపాధన
2. Voidable Contracts చెల్లగూడని కాంట్రాక్టు
3. Undue Influence అనవసరమైన ప్రభావం
4. Breach of Contract కాంట్రాక్టు భంగము
5. Doctrine of Frustration నిరాశ సిద్ధాంతం
6. Assessee అస్సేసీస్
7. Taxes పన్నులు
8. Types of Allowances వివిధరకాల భత్యాలు

**SECTION – B**

**II. Answer ALL the following questions. 5 x 8 = 40 M**

9. (A). Explain the essential elements of a Valid Contract.  
క్రమబద్ధమయిన కాంట్రాక్టు అవశ్యాలు వివరింపుము.

(OR)

- (B). Explain various types of Contracts.  
వివిధరకాల కాంట్రాక్టులను గూర్చి వ్రాయండి.

10. (A). Define Acceptance. What are the essential elements of a Valid Acceptance.  
స్వీకృతిని నిర్వచించి.న్యాయబద్ధమయిన నియమాలను చర్చించుము,

(OR)

(B). “No Consideration, No Contract” – Explain.

‘కృతేదుకాంత్రా.. తిఫలము లేదుప్ర’ వివరించుము.

11. (A). Discuss about the Minor’s Contracts.

మైనర్ కాంట్రాక్టులను గూర్చి వివరంగా వ్రాయండి.

(OR)

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

కాంట్రాక్టు విమోచన పద్ధతులను వివరింపుము.

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

నివాస ప్రతిపత్తిని ఏ విధంగా లెక్కిస్తారో వివరించండి.

(OR)

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

జీతంను నిర్వచించి, జీతంలోని వివిధ అంశాలను వివరించండి.

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

వ్యవసాయాదాయము మరియు వ్యవసాయేతరాదాయములను సోదహరణలతో వివరించండి

(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.



వ్యాస రాజు బెంగళూరులో ఒక కళాశాల ప్రధాన ఆచార్యుడిగా పనిచేయుచున్నాడు. అతను అందించిన వివరాలు దిగువ విధంగా ఉన్నాయి.

- a) మూలవేతనం నెలకు రూ-/16200.
  - b) కరువు భత్యం -/11800. నెలకు రూ (ఉద్యోగ నిబంధనల క్రింద)
  - c) గుర్తిపబడిన భవిష్య నిధికి మూలవేతనంలో %12.5 జమచేయబడుతుంది. యజమాని కూడా అంతే మొత్తం జమచేస్తున్నారు.
  - d) విద్యా భత్యం ముగ్గురు పిల్లలకు రూ-/6000.
  - e) వైద్య భత్యం రూ-/3000. వాస్తవంగా ఖర్చు చేసిన మొత్తం రూ-/8000.
  - f) టెలిఫోన్ బిల్లు రూల ను యజమాని వ్యాసరాజు తరపున చెల్లించడం -/5000. జరిగింది
  - g) వ్యాసరాజు కొరకు నియమించబడిన స్వీపర్ , సేవకుడు, కాపలాదారుణకు నెలకు ఒక్కకరికి రూచెల్లించెను -/350.
  - h) ఆర్జిత సెలవుల ద్వారా పొందిన మొత్తం రూ-/22000.
  - i) వ్యాసరాజు జీవిత భీమా పాలసీ నిమిత్తం యజమాని చెల్లించిన ప్రీమియం మొత్తం రూ-/6000.
  - j) వ్యాసరాజు చెల్లించిన వృత్తి పన్ను రూ-/2400.
  - k) యజమాని సమకూర్చిన అద్దెలేని ఉపకరణాలతో కూడిన ఇంటి సమంజసమైన అద్దె విలువ నెలకు రూ-/25000. మరియు ఫర్నిచరు విలువ రూ -/5000.
  - l) యజమాని చెల్లించిన సామూహిక భీమా ప్రీమియం రూ-/1560.
  - m) కార్యాలయ పని నిమిత్తం వెళ్ళి పొందిన ప్రయాణ భత్యం రూ-/6000.
- 2018-19 మదింపు సంవత్సరానికి వ్యాసరాజు పన్ను విధింపదగిన జీతం ద్వారా ఆదాయాన్ని గణించండి.

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**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**

(Accredited by NAAC "A" Grade)

**II - B.Com (Computer Applications) EM & TM:: IV - Semester**

**(For Admitted Batch 2018-2019)**  
**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

**(For Admitted Batch 2019-2020)**  
**CAP167 - PYTHON PROGRAMMING**

**Model Question Paper**

**Time: 3Hrs.**

**Max. Marks: 60**

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**SECTION-A**

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

5 X 4 = 20M

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 8 = 40M

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

**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

**B.Com**  
**(General and Computer)**  
**Admitted Batch 2017-18**  
**Syllabus and Model**  
**Question Papers**  
**Semester – VI**

## 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
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	-

**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?

నిర్వహణ గణక శాస్త్రాన్ని నిర్వచించి, లక్ష్యాలను వివరింపుము.

2. Break Even Chart

బ్రేక్ ఈవెన్ చార్ట్

3. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

ఈ క్రింది వివరాలకు 2013 వ సంవత్సరాన్ని ఆధార సంవత్సరంగా తీసుకుని ప్రవృత్తి శాతాలను లెక్కించి, వివరించండి.

Year సంవత్సరం	Sales అమ్మకాలు	Stocks సరుకులు	Profit before tax పన్నుకు ముందు లాభం
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.

కార్యకలాపాల నుండి నగదును గూర్చి వ్రాయుము.

5. What are the limitations of Ratio Analysis.

నిష్పత్తుల విశ్లేషణ యొక్క పరిమితులేవి.

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 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			
	<u>32,400</u>	<u>43,600</u>		<u>32,400</u>	<u>43,600</u>

ఈ క్రింది ఆస్తి అప్పుల పట్టిక నుండి నిర్వహణ మూలధనంలో మార్పులు చూపే నివేదికను తయారు చేయండి.

<b>అప్పులు</b>	<b>2016</b>	<b>2017</b>	<b>ఆస్తులు</b>	<b>2016</b>	<b>2017</b>
మూలధనం	10,000	10,000	నగదు	5,500	5,400
లాభ నష్టాల ఖాతా	5,200	15,400	రుణగ్రస్తులు	3,400	6,400
దీర్ఘకాలిక ఋణం	6,000	8,000	సరుకు	5,400	9,200
స్వల్పకాలిక ఋణం	2,400	2,400	దీర్ఘకాలిక పెట్టుబడులు	7,000	12,000
రుణదాతలు	3,600	3,600	ప్లాంట్లు	10,600	9,600
చెల్లించాల్సిన వేతనాలు	1,400	800	ముందుగా చెల్లించిన భీమా	400	800
చెల్లించాల్సిన ఆదాయపు పన్ను	3,800	3,400			
	<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?

నిధుల ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను వివరింపుము.

8. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.

ప్రస్తుత నిష్పత్తి 4:1, శీఘ్ర నిష్పత్తి 3.2:1, ప్రస్తుత అప్పులు రూ. 25,000. ప్రస్తుత ఆస్తులను, నిర్వహణ మూలధనాన్ని మరియు సరుకు విలువను లెక్కించండి.

## SECTION-B



Answer any ALL questions:

5 X 8 = 40 M

9. (a). What are the differences between Cost Accounting and Management Accounting?  
కాస్ట్ అకౌంటింగ్ కు మరియు మేనేజ్ మెంట్ అకౌంటింగ్ కు మధ్య గల తేడాలేవి.

(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
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

You are required to prepare Comparative Balance Sheet.

ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
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ఈక్విటీ	3,00,000	4,00,000	గుడ్ విల్	1,15,000	90,000
మూలధనం			భూమి-భవనాలు	2,00,000	1,70,000
విమోచనీయ			ప్లాంటు		
ఆదిక్యపు	1,50,000	1,00,000	రుణగ్రస్తులు	80,000	2,00,000
మూలధనం			సరుకు		
సాధారణ రిజర్వు	40,000	70,000	వసూలు బిల్లులు	1,60,000	2,00,000
లా & న A/c	30,000	48,000	చేతిలో నగదు	77,000	1,09,000
ప్రతిపాదిత			బ్యాంకులో నగదు		
డివిడెండ్	42,000	50,000		20,000	30,000
రుణదాతలు					
చెల్లింపు బిల్లులు	55,000	83,000		15,000	10,000
పన్ను ఏర్పాటు	20,000	16,000		10,000	8,000
	40,000	50,000			
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

తులనాత్మక ఆస్తి అప్పుల పట్టిని తయారు చేయండి.

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.

దిగువ నీయబడిన వివరాల నుండి ఆస్తి అప్పుల పట్టి తయారు చేయండి.

సరుకు వెలాసిటీ - 6

స్థూల లాభం - 20%,

స్థూల లాభం రూ. 60,000

మూలధన టర్నోవర్ నిష్పత్తి - 2

స్థిరాస్తుల టర్నోవర్ నిష్పత్తి - 4

రుణగ్రస్తుల వసూలు కాలం - 2 నెలలు

రుణదాతల చెల్లింపు కాలం - 73 రోజులు

ప్రారంభపు సరుకు కన్నా ముగింపు సరుకు రూ. 5,000 లు ఎక్కువ

ఆస్తి అప్పుల పట్టి లోని తేడాను బ్యాంకు నిల్వగా తీసుకోవలెను.

మొత్తం అమ్మకాలు మరియు కొనుగోళ్లను అరువు వ్యవహారాలుగా భావించండి.

(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		
	<b>1,15,000</b>		<b>1,15,000</b>
To Operating expenses	15,000	By Gross Profit	50,000
To Interest	3,000		
To Selling Expenses	12,000		
To Net Profit	20,000		
	<b>50,000</b>		<b>50,000</b>

**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
	<b>1,60,000</b>		<b>1,60,000</b>

You are required to calculate the following Ratio's.

- a. Stock Turnover /Ratio
- b. Current Ratio
- c. Gross Profit Ratio
- d. Net Profit Ratio
- e. Liquidity Ratio
- f. Proprietary Ratio.

ఈ క్రింది లాభ నష్టాల ఖాతా ఆస్తి అప్పుల పట్టీలు ,XY లిమిటెడ్ కంపెనీకు సంబంధించినవి.

Dr		లాభ నష్టాల ఖాతా		Cr	
వివరాలు	మొత్తం (రూ)	వివరాలు	మొత్తం (రూ)		
ప్రారంభపు సరుకు To	10,000	అమ్మకాలు By	1,00,000		
కొనుగోళ్ళు To	55,000	ముగింపు సరుకు BY	15,000		
స్థూల లాభం To	50,000				
	<u>1,15,000</u>				
	15,000				<u>1,15,000</u>
To నిర్వహణ ఖర్చులు	3,000				50,000
To వడ్డీ	12,000				
To అమ్మకపు ఖర్చులు	20,000				
To నికర లాభం	<u>50,000</u>	స్థూల లాభం BY			
					<u>50,000</u>

ఆస్తి అప్పుల పట్టి

అప్పులు	మొత్తం (రూ)	ఆస్తులు	మొత్తం (రూ)
మూలధనం	1,00,000	భూమి - భవనాలు	50,000
లాభ నష్టాల ఖాతా	20,000	ప్లాంటు - యంత్రాలు	30,000
రుణదాతలు	25,000	సరుకు	15,000
చెల్లింపు బిల్లులు	15,000	వివిధ రుణగ్రస్తులు	12,500
		వసూలు బిల్లులు	17,500
		బ్యాంకు లో నగదు	20,000
		ఫర్నిచర్	
			<u>1,60,000</u>

	1,60,000		
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ఈ క్రింది నిష్పత్తులను లెక్కించండి.

- సరుకు టర్నోవర్ నిష్పత్తి
- ప్రస్తుత నిష్పత్తి
- స్థూల లాభ నిష్పత్తి
- నికర లాభ నిష్పత్తి
- ద్రవ్యత్వ నిష్పత్తి
- యాజమాన్యపు నిష్పత్తి

11. (a). Distinguish between Cash flow statement and funds flow statement.

నగదు ప్రవాహ నివేదికకు మరియు నిధుల ప్రవాహ నివేదికకు మధ్య తేడాలను తెలుపుము.

(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
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
	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.

31-12-2016 మరియు 31-12-2017 సంవత్సరాలకు XY లిమిటెడ్ కు సంబంధించిన ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

తయారు చేయండి, నిర్వహణ మూలధనంలో మార్పులు చూపే నివేదిక (1 .

.నిధుల ప్రవాహ నివేదిక (2

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	1,00,000	1,00,000	గుడ్ విల్	12,000	12,000
సాధారణ రిజర్వు	14,000	18,000	భవనాలు	40,000	36,000
లాభ నష్టాల ఖాతా			ప్లాంట్లు		
వివిధ రుణదాతలు	16,000	13,000	పెట్టుబడులు	37,000	36,000
చెల్లింపు బిల్లులు	8,000	5,400	సరుకు	10,000	11,000
పన్ను కోసం ఏర్పాటు	1,200	800	వసూలు బిల్లులు	30,000	23,400
రాని బాకీల ఏర్పాటు	16,000	18,000	వివిధ	2,000	3,200
	400	600	రుణగ్రస్తులు	18,000	19,000
			బ్యాంకు	6,600	15,200
	1,03,100	1,03,200		1,03,100	1,03,200

12. (a). What is Cash Flow Statement? State its uses and limitations?

నగదు ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను మరియు పరిమితులను తెలుపుము.

(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
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

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 కంపెనీ తులనాత్మక ఆస్తి అప్పుల పట్టీలు క్రింది విధంగా కలవు.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	70,000	74,000	నగదు	9,000	7,800
డిబెంచర్లు	12,000	6,000	వివిధ	14,900	17,700
వివిధ ఋణదాతలు	10,360	11,840	ఋణగ్రస్తులు	49,200	42,700
రాని బాకీల ఏర్పాటు			సరుకు	20,000	30,000
లాభ నష్టాల ఖాతా	700	800	భూమి	20,000	30,000
	10,340	10,560	గుడ్ విల్	10,000	5,000
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

అదనపు సమాచారం:

- (i) చెల్లించిన డివిడెండ్ రూ. 3,500
- (ii) రూ.10,000/-లతో భూమిని కొనుగోలు చేసిరి మరియు గుడ్ విల్ తగ్గింపు రూ.5,000
- (iii) డిబెంచర్ల విమోచనం రూ. 6,000  
నగదు ప్రవాహ నివేదికను తయారు చేయండి.

13. (a). The sales and profit for two years are given below:

**రెండు సంవత్సరాలకు సంబంధించిన అమ్మకాలు మరియు లాభాలు దిగువనీయ బడినవి.**

	Sales (Rs.)	Profit(Rs.)
	అమ్మకాలు (రూ.)	లాభాలు (రూ.)
2016	1,50,000	20,000
2017	1,70,000	25,000

Calculate: లెక్కించండి:

- (a) P/V ratio P/V నిష్పత్తి
- (b) B.E.P
- (c) Sales required to earn a profit of Rs.40,000.  
రూ. 40,000/- లాభం సంపాదించాలంటే అమ్మకాలు
- (d) Profit when sales are Rs.1,80,000.  
రూ. 1,80,000/- ల అమ్మకాల వద్ద లాభం.

(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.

	<b>Rs.</b>
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.

ఒక కంపెనీ 80% సామర్థ్యం వద్ద 48,000 యూనిట్ లు ఉత్పత్తి చేస్తుంది. యూనిట్ అమ్మకపు ధర

రూ. 9/- ఖర్చులు క్రింది విధంగా కలవు.

ప్రత్యక్ష వేతనాలు రూ. 62,000

ప్రత్యక్ష ఖర్చులు రూ. 60,000

చర ఓవర్ హెడ్స్ రూ.22,000

స్థిర ఓవర్ హెడ్స్ రూ.80,000

యూనిట్ ఒకటికి రూ. 8.50 చొప్పున 10,000 యూనిట్ లకు విదేశీ ఆర్డర్ వచ్చినది. ఈ ఆర్డర్ పై మీ అభిప్రాయాన్ని తెల్పండి.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**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 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Consumer Markets and Buyer Behaviour	1	2
Product Management	1	2
Pricing Decision	2	2
Promotion and Distribution	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General, Computers & BIFS), VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
**Model Paper**  
**COM186 :: Marketing****

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**Answer any FIVE of the following**

**5x4=20M**

- |                           |                           |
|---------------------------|---------------------------|
| 1. Selling Concept        | అమ్మకపు భావన              |
| 2. Marketing Environment  | మార్కెటింగ్ పరిసరాలు      |
| 3. Consumer Behaviour     | వినియోగధారుని ప్రవర్తన    |
| 4. Packaging and Labeling | ప్యాకింగ్ మరియు లేబెలింగ్ |
| 5. Penetration Pricing    | ధర వ్యాప్తి               |
| 6. Online Marketing       | అంతర్జాల మార్కెటింగ్      |
| 7. Publicity              | ప్రచురణ                   |
| 8. Objectives of Pricing  | ధర ఉద్దేశ్యాలు            |

**SECTION-B**

**Answer all the following questions**

**5x8=40M**

9. What is the different concept of marketing?  
మార్కెటింగ్ భావనలోగల భేదాలు ఏమిటి?

(OR)

What is marketing mix variables?

మార్కెటింగ్ మిశ్రమ చర కారకాలు అంటే ఏమిటి?

10. What is buyer behavior? Explain the stages in buying decision process

కొనుగోలు ధారుని ప్రవర్తన అంటే ఏమిటి? కొనుగోలు నిర్ణయ ప్రక్రియలో గల దశలను గూర్చి వివరింపుము.

(OR)

What is market segmentation? Explain the stages in buying decision process.

మార్కెట్ ఖండన అంటే ఏమిటి? ఖండనలో గల దశలను గూర్చి వ్రాయుము?

11. What are various product management decision taken by a manager?

నిర్వాహకుడు తీసుకునే వివిధ ఉత్పత్తి నిర్వహణ నిర్ణయాలు ఏమిటి?

(OR)

What is PLC? Explain the strategies followed at each stage of PLC.

ఉత్పత్తి జీవిత చక్రం అంటే ఏమిటి? ఉత్పత్తి జీవిత చక్రములో అనుసరించవలసిన వ్యూహాలు గూర్చి వివరించండి.

12. Explain the importance and factor influencing pricing

ధర నిర్ణయమును ప్రభావితం చేసే కారకాలను మరియు ధర నిర్ణయం యొక్క ప్రాముఖ్యతను వివరించుము

(OR)

Explain the different pricing strategies? What are new product pricing methods?

వివిధ రకాల ధర నిర్ణయ వ్యూహాలను వివరించండి. కొత్త వస్తువుల ధర నిర్ణయ పద్ధతులు ఏమిటి?

13. Explain Promotion mix.

ప్రోత్సాహక మిశ్రమము గూర్చి వ్రాయుము.

(OR)

What are distribution channels? Explain their sole and importance in marketing.

పంపిణీ వ్యవస్థ అంటే ఏమిటి? మార్కెటింగ్ లో పంపిణీ వ్యవస్థల యొక్క పాత్ర మరియు ప్రాముఖ్యతను గూర్చి వ్రాయుము.

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**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**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.

**References:**

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 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Types of Audit	2	2
Planning of Audit	2	2

Vouching and Investigation	1	2
Company Audit and Auditors Report	1	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**MODEL PAPER**  
**COM148::AUDITING**

**Time: 3 Hours**

**Max. Marks: 60**

**Section-A**

**Answer any FIVE of the following**

**5x4=20M**

క్రిందివాటిలో ఐదంటికి సమాధములిమ్ము.

1. Error of commission  
అకార్యాకరణ దోషాలు
2. Auditing Vs Investigation  
ఆడిటింగ్ vs శోధన
3. Government audit  
ప్రభుత్వ ఆడిట్
4. Internal audit  
అంతర్గత ఆడిట్
5. Audit Note Book  
ఆడిట్ నోట్ బుక్
6. Internal check  
అంతర్గత తనిఖీ
7. Vouching of credit sales  
అరువు అమ్మకాల వోచింగ్
8. Disqualifications of auditors.  
ఆడిటర్ అనర్హతలు

**Section-B**

**Answer any FIVE of the following**

**5x8=40M**

క్రింది అన్ని ప్రశ్నలకు సమాధనములిమ్ము.

9. a) Define Auditing. Explain its objectives?  
ఆడిటింగ్ ను నిర్వచించి, ఆడిట్ ద్వేయాలను వివరించండి.  
(OR)
- b) Explain the good qualities of an Auditor.  
ఆడిటర్ కు ఉండాలైన మంచి లక్షణాలను వివరించండి.

10. a) Write different types of Audits in brief.

వివిధ రకాల ఆడిట్ లను క్లుప్తంగా వివరించండి.

(OR)

(OR)

b) Differentiate between Internal audit and External audit.

అంతర్గత ఆడిట్ కు బహిర్గత ఆడిట్ కు మధ్య గల తేడాలను తెల్పండి

11. a) What are the components of audit program?

ఆడిట్ ప్రోగ్రాం లోని అంశాలేవి?

(OR)

b) What are the steps to be taken at the commencement of new audit?

కొత్త ఆడిట్ ను ప్రారంభించడానికి చేపట్టాల్సిన దశలు ఏవి?

12. a) Explain to vouch the cash transactions.

నగదు వ్యవహారాలను వోచింగ్ చేసే విధానం తెల్పండి.

(OR)

b) State the difference between vouching and verification.

వోచింగ్ మరియు తనిఖీ మధ్య గల వ్యత్యాసాలను తెల్పండి.

13. a) Explain the procedure for appointment of an auditor in a joint stock company.

జాయింట్ స్టాక్ కంపెనీ లో ఆడిటర్ నియామక విధానాన్ని వివరించండి.

(OR)

b) What is an audit report? Explain Clean Audit Report.

ఆడిట్ రిపోర్ట్ అనగానేమి? శుద్ధ ఆడిట్ రిపోర్ట్ ను గూర్చి వివరించండి.

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**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 4 M	Essay 8 M	Short 4 M
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**  
**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)  
RAJAMAHENDRAVARAM  
III B. Com (General), EM/TM-VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
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



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General), EM/TM-VI - Semester**  
**(For Admitted Batch 2017-18)**  
**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.  
చారిత్రక వ్యయ అకౌంటింగ్ పరిమితులు
2. Advantages of Human Resources Accounting.  
మానవ వనరుల అకౌంటింగ్ ప్రయోజనాలు
3. Need for Social Responsibility Accounting.  
సామాజిక బాధ్యత అకౌంటింగ్ ఆవశ్యకత.
4. Advantages of Inflation Accounting.  
ద్రవ్యోల్బణ అకౌంటింగ్ ప్రయోజనాలు.
5. Current Cost Accounting concept.  
ప్రస్తుత వ్యయ అకౌంటింగ్ భావన.
6. Concept of Green Accounting.  
హరిత అకౌంటింగ్ భావన.
7. Types of Environmental Accounting.  
పర్యావరణ అకౌంటింగ్ రకాలు
8. Fund Accounting.  
నిధి అకౌంటింగ్

**SECTION-B**

**Answer the following questions**

**5 x 8 = 40 M**

9 (a) Define Social Accounting. Explain objectives of Social Accounting.

సామాజిక అకౌంటింగ్ ను నిర్వచించి సామాజిక అకౌంటింగ్ ధ్యేయాలను, వివరించండి.

(OR)

(b) Explain advantages and disadvantages of social accounting.

సామాజిక అకౌంటింగ్ ప్రయోజనాలు మరియు లోపాలను వివరించండి.

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.

ఒక వ్యాపార సంస్థ రూ. 5,00,000 తో వ్యాపారాన్ని ప్రారంభించినది. రూ. 2,50,000 నగదుతో స్థిరాస్థిని కొనుగోలు చేసింది. నిర్వహణ మూలధనం రూ. 1,30,000 కలిగి ఉన్నది మరియు ఇంజనీర్ల నియామకం, శిక్షణ మరియు అభివృద్ధి కొరకు వెచ్చించినది రూ. 1,20,000. కార్మికుల కొరకు అంచనా వేసిన మొత్తం రూ. 4,00,000. ఈ అంశాలను ఆస్తి అప్పుల పట్టిలో చూపుము.

(OR)

(b) Write about the position of HRA in India.

భారత దేశంలో మానవ వనరుల అకౌంటింగ్ స్థితిని గూర్చి వ్రాయుము.

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 ఏప్రిల్ 1వ తేదిన ఒక సంస్థ రూ. 2,00,000 బ్యాంకు నిల్వను కలిగి ఉన్నది. ఆ రోజు వినియోగదర్ల ధరల సూచీ 200. 31 మార్చి 2018 తో అంతమయ్యే సంవత్సరానికి వసూళ్ళు మరియు చెల్లింపులు క్రింది విధంగా ఉన్నవి.

	అమ్మకాలు	సూచీ		వ్యయం	సూచీ
జూన్ 1	1,05,000	210	సెప్టెంబర్ 15	2,15,000	215
జనవరి 15	3,45,000	230	నవంబర్ 20	1,50,000	240
			డిసెంబర్ 1	2,00,000	225

(b) Explain present approaches to price level changes.

ధరల స్థాయి మార్పులలో వచ్చే ప్రస్తుత విధానాలను వివరించుము.

12 (a) Explain the concept of Environmental Accounting.

పర్యావరణ అకౌంటింగ్ భావనను గూర్చి వివరించుము.

(OR)

(b) Explain the evaluation of Environmental Accounting Reports.

పర్యావరణ అకౌంటింగ్ నివేదికల మూల్యాంకనం గూర్చి వివరించుము.

13 (a) Explain about special areas in accounting.

అకౌంటింగ్ లో గల ప్రత్యేక విభాగాలను వివరించుము.

(OR)

(b) Explain the following.

క్రింది వాటిని వివరించుము.

- |                           |                                      |
|---------------------------|--------------------------------------|
| (i) Intrinsic Accounting  | (ii) Resource consumption Accounting |
| (iii) Forensic Accounting | (iv) Fund Accounting                 |

అంతర్గత అకౌంటింగ్ ii వనరుల వినియోగ అకౌంటింగ్

(iii) వ్యవహారిక అకౌంటింగ్ (iv) నిధి అకౌంటింగ్

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General & BA-ESC), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**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

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B.Com (General & BA-ESC), VI SEMESTER  
(For Admitted Batch 2016 – 2017)  
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 నాన్ బ్యాంకింగ్ సంస్థలు
2. Kinds of Financial Services విత్త సేవల రకాలు
3. Functions of Merchant Banks మర్చంట్ బ్యాంకుల విధులు
4. Features of Venture Capital వెంచరు మూలధన లక్షణాలు
5. Difference between Leasing and Hire Purchase లీజింగ్ అద్దె కొనుగోలు మధ్య ,  
తేడాలు
6. Objectives of Credit Rating క్రెడిట్ రేటింగ్ ఉద్దేశ్యాలు
7. Limitations of forfeiting జప్తు పరిమితులు
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.

దేశ ఆర్థిక వ్యవస్థను ప్రోత్సహించడంలో ఆర్థిక సేవలు పోషించిన పాత్రను  
వివరించండి

(OR)

(b) Describe Fee Based Service.

రుసుం ఆధారిత ఆర్థిక సేవలను వర్ణించండి.

10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them

మర్చంట్ బ్యాంకింగ్ ను నిర్వచించి మర్చంట్ బ్యాంకింగ్ లు , వాణిజ్య బ్యాంకింగ్ ,  
సమకూర్చుతున్న

సేవల దృష్ట్యా వాటి మధ్యగల తేడాలను వివరించండి .

(OR)

(b) What is Securitization? What are the benefits of Securitization?

సేక్యురిటైజేషన్ అనగానేమి ? సేక్యురిటైజేషన్ వల్ల చేకూరు ప్రయోజనాలేవి?

11. (a) Define Leasing and explain Legal aspects of Leasing.

లీజింగ్ను నిర్వచించండి మరియు లీజింగ్ యొక్క చట్టపరమైన అంశాలను వివరించండి.

(OR)

(b) Write an essay on Housing Finance

గృహ ద్రవ్య సహాయంపై ఒక వ్యాసాన్ని వ్రాయండి.

12. (a) Explain the advantages and limitation of Credit Rating

క్రెడిట్ రేటింగ్ ప్రయోజనాలను మరియు పరిమితులను వివరించండి.

(OR)

(b) Discuss the role of Mutual Funds in Indian Economy.

భారత ఆర్థిక వ్యవస్థ లో పరస్పర నిధుల పాత్రను చర్చించండి.

13. (a) What are the types of Factoring?

వివిధ రకాల ఫ్యాక్టరింగ్ లేవి?

(OR)

(b) What do you mean by depository system? Explain the advantages of depository system.

డిపాజిటరీ వ్యవస్థ అనగానేమిడిపాజిటరీ వ్యవస్థ యొక్క ప్రయోజనాలను ?  
.వివరించండి

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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General & BA-ESC), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**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

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General & BA-ESC), VI - Semester  
Model Question Paper  
(For Admitted Batch 2017-18)  
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.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
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 4 M
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

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester  
(For Admitted Batch 2017-18)  
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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**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**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 4 M
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

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**III B. Com (General), VI - Semester Syllabus**

**(For Admitted Batch 2017-18)**

**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

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2017-18)**

**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:

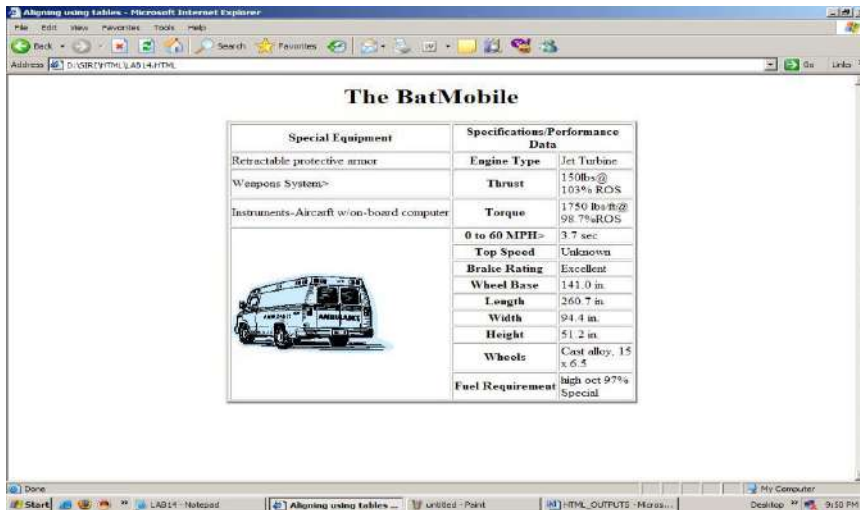
1. Prepare a web site for your college
2. Prepare your personal website

Blue Print			
Units	Name of the Topic	Short 4 M	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
V	Objects in JavaScript	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.

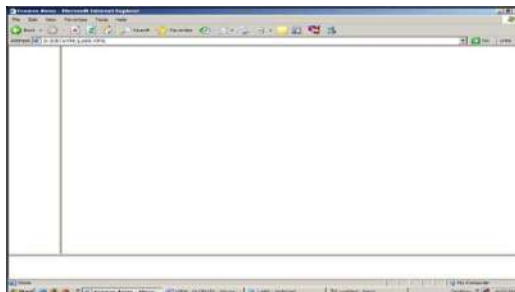
6. Create an applet that accepts two numbers and perform all the arithmetic operations on them.
7. Create nested table to store your curriculum.
8. Create a form that accepts the information from the subscriber of a mailing system.
9. Design the page as follows:



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.

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**III - B.Com (Computer Applications)**

**(From the Admitted Batch of 2017-18)**

**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.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
CBSE/Semester System  
(For Admitted Batch 2017-18)  
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 PHPMyAdmin, 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, bitnamietc, 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. XueBai 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**

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
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.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III - B.Com (Computer Applications)**  
**(From the Admitted Batch of 2017-18)**  
**VI - Semester**  
**MODEL PAPER**  
**CAP161– PHP and MySQL Cluster-I(b)**

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Time: 3 Hours  
60

Max. Marks:

**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.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III - B.Com (Computer Applications)  
(From the Admitted Batch of 2017-18)  
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	<b>100</b>

**B.A**  
**(E.S.Commerce)**  
**(Commerce Subjects)**  
**II , IV & VI Semesters**  
**Syllabus and**  
**Model Question Papers**

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**

**I B.Com (General, BIFS & BA-ESC)**

**II Semester Syllabus**

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

**COM259–PRINCIPLES OF MANAGEMENT**

Hours per week – Teaching : 4, Tutorial : 1, Credits: 4

**Learning Objectives:**

1. To understand the functions and responsibilities of managers.
2. To gain knowledge about the various functions of Management.
3. To analyze and understand the organization structure and delegation of authority.

**Learning Outcomes**

- understand the primary functions of management and the roles of manager
- Identify the main steps of the planning process and explain the relationship between planning and strategy

**UNIT-I: Introduction to Management:**

**Management:** Nature, Definition, Characteristics and Importance of Management -Henri Fayol's 14 Principles of Management-Management as a Science or Art or Profession-Objectives and Functions of Management- Administration Vs Management - Levels of Management-Skills of a manager.

**UNIT-II: Planning and Decision Making:**

**Planning:** Nature of Planning, Characteristics of a good plan-Advantages of planning- Types of Plans. The Process of Planning- Strategic Planning- Process of MBO- **Decision Making** – Meaning and Process.

**UNIT-III: Organization and Delegation of Authority:**

Organization – Meaning, Nature and Process of Organization, – Formal and Informal Organization, Types of Organization structures- Line organization

**Delegation of authority** – Meaning and characteristics, differences between delegation and decentralization .

**UNIT-IV: Directing and Staffing:**

Directing –Elements of Direction. Leadership – Types of Leadership Styles, Skills required for Leader.Staffing -Characteristics and Importance of staffing- Types of Staff.

**UNIT- V: Controlling:** Characteristics of control, Steps in controlling process – importance of Control- Control Techniques.

**Reference Books :**

1. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
2. Ghuman, K &Aswathapa, K, Management concepts and cases , Tata McGraw Hills, New Delhi
3. Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

**Blue Print**

Sl. No.	UNIT	Marks allotted	
		7 Marks	3 Marks
1	Management	2	2
2	Planning and Decision Making	2	2
3	Organization and Delegation of Authority	2	2
4	Directing and Staffing	2	1
5	Controlling	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**I B.Com (General, BIFS & BA-ESC) II Semester**  
**Model Question Paper**  
**(For Admitted Batch 2019-20)**  
**COM259–PRINCIPLES OF MANAGEMENT**

**Time: 2 ½ Hours**

**Max. Marks: 50**

**SECTION – A**

**Answer any FIVE of the following**

**5 x 3 = 15 M**

క్రిందివానిలో ఏవైనా ఐదింటికి సమాధానాలు వ్రాయండి.

1. Levels of Management  
నిర్వహణ స్థాయిలు
2. Management Vs Administration  
నిర్వహణ Vs పరిపాలన
3. Strategic Planning  
వ్యూహాత్మక ప్రణాళిక
4. Decision Making  
నిర్ణయ ప్రక్రియ
5. Types of Staff  
సిబ్బంది రకాలు
6. Formal Vs Informal Organization  
లాంఛన ప్రాయమైన Vs లాంఛన ప్రాయం కాని వ్యవస్థ.
7. Characteristics of delegation of Authority.  
అధికార దత్తత లక్షణాలు
8. Importance of Controlling.  
నియంత్రణ యొక్క ప్రాముఖ్యత.

**SECTION – B**

**Answer all the questions**

**5 x 7 = 35M**

ప్రశ్నలన్నిటికి సమాధానములిమ్ము.

9. a. What is management? Explain the Fayol's 14 Principles of Management  
నిర్వహణ అనగానేమి? హెన్రీ ఫెయోల్స్ 14 నిర్వహణ సూత్రాలను వివరింపుము.  
(OR)  
b. Define Management. Briefly discuss about the functions of Management  
నిర్వహణను నిర్వచించి, నిర్వహణ విధులను గూర్చి వ్రాయుము.
10. a. What is planning? Explain the characteristics of a good plan.  
ప్రణాళికీకరణ అనగానేమి? మంచి ప్రణాళిక యొక్క లక్షణాలను వివరింపుము.  
(OR)  
b. Explain the various steps in decision making process.  
నిర్ణయ ప్రక్రియలో వుండే వివిధ దశలను వివరించండి.
11. a. Discuss about the advantages and disadvantages of Organisation.  
వ్యవస్థీకరణ యొక్క ప్రయోజనాలను మరియు లోపాలను చర్చించుము.  
(OR)  
b. Distinguish between delegation of authority and decentralization.  
అధికార ప్రదానం నకు మరియు వికేంద్రీకరణకు మధ్య తేడాలు.

12. a. Define Leadership? Explain the types of Leadership.



నాయకత్వమును నిర్వచించి, నాయకత్వ రకాలను వివరింపుము.

(OR)

b. What is meant by staffing? Explain the characteristics of Staffing.

సిబ్బందికరణ అనగానేమి? సిబ్బందికరణ యొక్క లక్షణాలను వివరించండి

13. a. Discuss the various Steps in Controlling Process.

నియంత్రణ ప్రక్రియ లోని వివిధ దశలను చర్చించండి.

(OR)

b. What are the control techniques.

నియంత్రణ పద్ధతులు ఏవి.

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**

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

**SEMESTER- II**

**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.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1	1	1	1
3	Consignment Accounts	2	-	-	1
4	Joint Venture Accounts	1	-	1	2
5	Non-Trading organizations	1		1	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**Model Question Paper**

**(For Admitted Batch 2017-2018)**

**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**

**Semester-II**

**COM102:: FINANCIAL ACCOUNTING - II**

**Time: 3 Hours**

**Max Marks: 60**

**Section – I**

Answer any **FOUR** Questions.

**5 X 4 = 20 Marks**

ఈ క్రింది వానిలో ఏవైనా ఐదింటికి సమాధానములు వ్రాయుము.

1. What are the causes of Depreciation?  
తరుగుదల కు గల కారణాలు ఏమిటి ?
2. What is secret reserve and advantages of secret reserve?  
రహస్య రిజర్వు అంటే ఏమిటి ? దాని ఉపయోగాలు రాయండి.
3. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs. 10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs. 2,300 in the second year and Rs. 3,700 in the third year. Show the Provision for Repairs and Renewals Account.  
ఒక సంస్థ ప్రతి సంవత్సరం ఒకే విధమైన మొత్తమును మరమ్మత్తులు మరియు నవీకరణల కొరకు లాభ నష్టాల ఖాతాకు డెబిట్ చేయాలని నిశ్చయించారు. ఆస్తి జీవితాన్ని పరిగణనలోకి తీసుకుంటే రూ. 10,000 సంవత్సరానికి సగటున ఖర్చు చేయాల్సి ఉంటుంది. అసలు మరమ్మత్తులు మొదటి సంవత్సరంలో రూ. 1,000, రూ. 2,300, రెండో సంవత్సరంలో రూ. మూడో సంవత్సరంలో 3,700 రూపాయలు. మరమ్మత్తులు మరియు నవీకరణల ఖాతాను తయారు చేయుము.
4. Explain the features of joint venture.  
ఉమ్మడి వ్యాపారం యొక్క లక్షణాలు వివరించండి.
5. What are the features of Non-profit organizations?  
వ్యాపారేతర సంస్థలు లక్షణాలు గూర్చి రాయండి.
6. Explain different types of Commissions.  
వివిధ రకాల కమిషన్ గూర్చి రాయండి.
7. A firm purchases a 5 years' lease for Rs. 4,00,000 on 1<sup>st</sup> January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5 % per annum. The annuity tables show that a sum of Rs. 92,390 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest rupee.  
ఒక సంస్థ 5 సంవత్సరాల లీజును జనవరి 1 న రూ. 4,00,000 లకు కొనుగోలు చేసినది. వార్షిక పద్ధతిలో తరుగుదల రాయాలని, సంవత్సరానికి 5% వడ్డీ రేటుతో నిర్ణయించుకుంటుంది. వార్షిక పట్టికలు రూ. ప్రతి సంవత్సరం 92,390 లు తగ్గిస్తూ, ఐదేళ్లపాటు లీజు ఖాతాను తయారు చేయుము. సమీప రూపాయికి లెక్కలు వేయాలి.
8. Explain differences between Consignment and Joint Venture.  
కన్ సైన్మెంటు మరియు ఉమ్మడి వ్యాపారం మధ్యగల తేడాలను వివరించండి.

**Section - B**

Answer any **Five** of the following.

**5 X 8 = 40 Marks**

ఈ క్రింది వానిలో ఏవైనా ఐదింటికి సమాధానములు వ్రాయుము.

9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

జనవరి 1,1996 నాడు ఒక యంత్రాన్ని రూ.10,500 కొనుగోలు చేసినారు, మరియు దాని స్థాపనకు రూ.500 ఖర్చు చేసారు .సవత్సరానికి %10 చొప్పున స్థిర నిల్వల పద్ధతి ప్రకారం 4 సవత్సరాలుకు తరుగుదల ఏర్పాటు చేసి, 4వ సవత్సరం చివరన యంత్రాన్ని రూ8 ,,500 అమ్మినట్లుగా భావించి , డిసెంబర్ 31 అకౌంటింగ్ సవత్సరం చివర తేదీ అనుకున్నప్పుడు ,యంత్రం ఖాతాను 4 సవత్సరాలకు తయారు చేయండి.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

తరుగుదలను నిర్వచించి ,వర్గీకరణను వివరింపుమ ,

10. (A) Mr. Raj & Co. Ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj &co. Ltd for the year ending 31-12-2015.

Mr.రాజ్ & కొ లిమిటెడ్ వారు సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు ,% 5 డిస్కాంట్ కొరకు ఏర్పాట్లు % 2 వివిధ ఋణ గ్రస్తుల పై ఏర్పాటు చేస్తున్నారు . 31-12-2015 తేదీ నాటికీ వివరాలు క్రింది విధంగా ఉన్నవి.

వివరాలు	1-1-2015	31-12-2015
సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు	రూ . 1000	
డిస్కాంట్ కొరకు ఏర్పాట్లు	రూ . 400	
రద్దుపరచిన రాని బాకీలు		రూ . 300
ఇచ్చిన డిస్కాంట్		రూ . 200
వివిధ ఋణ గ్రస్తులు		రూ . 10,000

31-12-2015 తేదీనాడు రాని బాకీల ఖాతా, సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు ఖాతా , డిస్కాంట్ కొరకు ఏర్పాట్లు ఖాతా ను Mr.రాజ్ & కొ లిమిటెడ్ పుస్తకాలలో తయారు చేయండి.

(OR)

b) Write about the different types of reserves.

వివిధ రకాల రిజర్వుల గూర్చి రాయండి.

11(A) Raju of Amaravathi 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. Raju 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.

అమరావతి లో రాజు 200 కుట్టు మిషన్లను ఒక్కొక్కటి రూ .500 చొప్పున హైదరాబాద్ లో ఉన్న హేమంత్ కు అమ్మకాలపై 5% కమిషన్ కు పంపడమైంది ,రాజు రూ.1500 ఖర్చు చెల్లించినాడు.సరుకు హైదరాబాద్ చేరినప్పుడు హేమంత్ రూ.1500 దిగుమతి కొరకు ,రూ.700 అమ్మకపుదారుని జీతము ,రూ.1250 గిడ్డంగులు కు ఖర్చు చేసినాడు .హేమంత్ 150 కుట్టు మిషన్లను ఒక్కొక్కటి రూ .600 చొప్పున అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని రాజు కు పంపినాడు .రాజు పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి .

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

కాకినాడ లో కళ్యాణ్ 100 రేడియోలను ఒక్కొక్కటి రూ .500 చొప్పున రాజమండ్రి లో ఉన్న ప్రశాంత్ కు పంపడమైంది ,కళ్యాణ్ రూ.350 ఫ్రైట్ చెల్లించినాడు.సరుకు రాజమండ్రి చేరినప్పుడు ప్రశాంత్ రూ.150 ఖర్చు చేసినాడు .ప్రశాంత్ సరుకును 5% కమిషన్ పై అన్నింటిని రూ.80,000 లకు అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని కళ్యాణ్ కు పంపినాడు .కళ్యాణ్ పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి .

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

అశోక్ మరియు బాషా లు వరసగా 1:1 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో చేరినారు . అశోక్ రూ .50,00 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.400 ఖర్చు చేసినాడు .B రూ.4,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.300 ఖర్చు చేసినాడు .బాషా సరుకును 5 %కమిషన్ పై 12,000. అమ్మినాడు . బాషా బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది . అవసరమైన ఖాతాలను బాషా పుస్తకాలలో చూపండి

(OR)

B) Distinguish between Consignment and Joint Venture.

కన్సైన్మెంట్ కు మరియు ఉమ్మడి వ్యాపారానికి మధ్య గల తేడాలను తెలుపుము.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

వసూలు & చెల్లింపులు మరియు ఖర్చులు & ఆదాయాల ఖాతాల మధ్య బేధాలను వివరించండి.

(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.
-------------	--------------	---------------

Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	65,100	65,100

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30<sup>th</sup> June Rs. 1800

Salaries to staff has accrued due Rs. 450

చందాలలో రూ.400 ముందుగా చెల్లించినవి, మరియు రూ.350 ఇంకా చెల్లించవలసినవి .ఇంకా చెల్లించవలసిన జీతాలు రూ. 450,ముగింపు సరుకు రూ .1800,పుస్తకాల పై మరియు ఫర్నిచర్ పై 10% తరుగుదల ఏర్పాటు చేయండి.

పై సర్దుబాట్లు మరియు ఈ క్రింది ఇవ్వబడిన అమరావతి సిటీ క్లబ్ వివరాల నుండి డిసెంబర్ 31, 2013 తేదీ నాటి ఖర్చులు & ఆదాయాల ఖాతా ను మరియు ఆస్తి అప్పుల పట్టిని తయారు చేయండి.

వివరాలు	డెబిట్ రూ.	క్రెడిట్ రూ.
వార్షిక చందాలు	--	15,000
ప్రవేశ రుసుము (ములధనికరించినారు)	--	5,000
వినోదపు టికెట్ల అమ్మకం	--	3,000
పెట్టుబడులు పై వడ్డీ	--	400
ముద్రణ మరియు స్టెషనరీ		
మరంమత్తులు		
వినోదపు వ్యయం	7,200	
వార్షిక బోజనము టికెట్ల అమ్మకం	2,300	

వార్ష పత్రికలు	1400	
హోల్ అడ్డె		1750
లిక్కర్ల అమ్మకం పై లాభం	--	
పన్ను మరియు రేట్లు	1500	
జీతాలు	--	3,500
బ్యాంకు జమ పై వడ్డీ		
వార్షిక బోజనపు ఖర్చు	--	2,350
బిలియర్స్ ఆట నుండి వసూళ్ళు	2,250	
ఆడిటర్ ఫీజు	4,750	
చేతిలో నగదు		500
బ్యాంకు లో నగదు	--	
స్థిర డిపాజిట్	1,300	
ఋణ దాతలు	--	4,500
పెట్టుబడులు		
పుస్తకాలూ	400	
ఫర్నిచర్		
రేడియో	600	
మూలధన నిధి	4500	
	10,000	
	--	2,800
	9,000	
	6,200	
	9,500	
	4,200	
		26,300
	65,100	65,100

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. A (ESC)**  
**VI - Semester Syllabus (For Admitted Batch 2017-18)**  
**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:**

- S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
- I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
- 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)  
(For Admitted Batch 2017-18)**

**Model Paper  
COM150::Management Accounting**

**Time: 3 Hours**

**Max. Marks: 60**

**SECTION-A**

**Answer any FIVE of the following:**

**5 X 4 =20M**

- Define Management Accounting. Explain its Objectives?  
నిర్వహణ గణక శాస్త్రాన్ని నిర్వచించి, లక్ష్యాలను వివరింపుము.
- Break Even Chart  
బ్రేక్ ఈవెన్ చార్ట్



3. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

ఈ క్రింది వివరాలకు 2013 వ సంవత్సరాన్ని ఆధార సంవత్సరంగా తీసుకుని ప్రవృత్తి శాతాలను లెక్కించి, వివరించండి.

Year	Sales	Stocks	Profit before tax
సంవత్సరం	అమ్మకాలు	సరుకులు	పన్నుకు ముందు లాభం
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.

కార్యకలాపాల నుండి నగదును గూర్చి వ్రాయుము.

5. What are the limitations of Ratio analysis.

నిష్పత్తుల విశ్లేషణ యొక్క పరిమితులేవి.

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
	32,400	43,600		32,400	43,600

ఈ క్రింది ఆస్తి అప్పుల పట్టీల నుండి నిర్వహణ మూలదనంలో మార్పులు చూపే నివేదికను తయారు చేయండి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
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మూలధనం	10,000	10,000	నగదు	5,500	5,400
లాభ నష్టాల ఖాతా			రుణగ్రస్తులు		
దీర్ఘకాలిక ఋణం	5,200	15,400	సరుకు	3,400	6,400
స్వల్పకాలిక			దీర్ఘకాలిక		
ఋణం	6,000	8,000	పెట్టుబడులు	5,400	9,200
రుణదాతలు	2,400	2,400	ప్లాంట్		
చెల్లించాల్సిన	3,600	3,600	ముందుగా	7,000	12,000
వేతనాలు	1,400	800	చెల్లించిన భీమా	10,600	9,600
చెల్లించాల్సిన					
ఆదాయపు పన్ను	3,800	3,400		400	800
	32,400	43,600		32,400	43,600

7. What is Funds flow statement? Explain its uses?

నిధుల ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను వివరింపుము.

8. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.

ప్రస్తుత నిష్పత్తి 4:1, శీఘ్ర నిష్పత్తి 3.2:1, ప్రస్తుత అప్పులు రూ. 25,000. ప్రస్తుత ఆస్తులను, నిర్వహణ మూలధనాన్ని మరియు సరుకు విలువను లెక్కించండి.

### SECTION-B

Answer any ALL questions:

5 X 8 = 40 M

9. (a). What are the differences between Cost Accounting and Management Accounting?

కాస్ట్ అకౌంటింగ్ కు మరియు మేనేజ్ మెంట్ అకౌంటింగ్ కు మధ్య గల తేడాలేవి.

(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
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You are required to prepare Comparative Balance Sheet.

ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
ఈక్విటీ	3,00,000	4,00,000	గుడ్ విల్	1,15,000	90,000
మూలధనం			భూమి-		
విమోచనీయ			భవనాలు	2,00,000	1,70,000
ఆదిక్యపు	1,50,000	1,00,000	ప్లాంటు	80,000	2,00,000
మూలధనం			రుణగ్రస్తులు	1,60,000	2,00,000
సాధారణ రిజర్వు	40,000	70,000	సరుకు	77,000	1,09,000
లా & న A/c	30,000	48,000	వసూలు		
ప్రతిపాదిత			బిల్లులు	20,000	30,000
డివిడెండ్	42,000	50,000	చేతిలో నగదు	15,000	10,000
రుణదాతలు	55,000	83,000	బ్యాంకులో		
చెల్లింపు బిల్లులు	20,000	16,000	నగదు	10,000	8,000
పన్ను ఏర్పాటు	40,000	50,000			
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

తులనాత్మక ఆస్తి అప్పుల పట్టీని తయారు చేయండి.

**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.

దిగువ నీయబడిన వివరాల నుండి ఆస్తి అప్పుల పట్టీ తయారు చేయండి.

సరుకు వెలాసిటీ - 6

స్థూల లాభం - 20%,

స్థూల లాభం రూ. 60,000

మూలధన టర్నోవర్ నిష్పత్తి - 2

స్థిరాస్తుల టర్నోవర్ నిష్పత్తి - 4

రుణగ్రస్తుల వసూలు కాలం - 2 నెలలు

రుణదాతల చెల్లింపు కాలం - 73 రోజులు

ప్రారంభపు సరుకు కన్నా ముగింపు సరుకు రూ. 5,000 లు ఎక్కువ

ఆస్తి అప్పుల పట్టీ లోని తేడాను బ్యాంకు నిల్వగా తీసుకోవలెను.

మొత్తం అమ్మకాలు మరియు కొనుగోళ్లను అరువు వ్యవహారాలుగా భావించండి.

(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.	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				
	<b>1,15,000</b>		<b>1,15,000</b>		
To Operating expenses	15,000	By Gross Profit	50,000		
To Interest	3,000				
To Selling Expenses	12,000				
To Net Profit	20,000				
	<b>50,000</b>		<b>50,000</b>		

**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
	<b>1,60,000</b>		<b>1,60,000</b>

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You are required to calculate the following Ratio's.

- Stock Turnover /Ratio
- Current Ratio
- Gross Profit Ratio
- Net Profit Ratio
- Liquidity Ratio
- Proprietary Ratio.

ఈ క్రింది లాభ నష్టాల ఖాతా ఆస్తి అప్పుల పట్టీలు ,XY లిమిటెడ్ కంపెనీకు సంబంధించినవి.

Dr		లాభ నష్టాల ఖాతా		Cr	
వివరాలు	మొత్తం (రూ)	వివరాలు	మొత్తం (రూ)		
To ప్రారంభపు సరుకు	10,000	By అమ్మకాలు	1,00,000		
To కొనుగోళ్ళు	55,000	BY ముగింపు సరుకు	15,000		
To స్థూల లాభం	50,000				
	<u>1,15,000</u>				
	15,000	BY స్థూల లాభం	1,15,000		
To నిర్వహణ ఖర్చులు	3,000		50,000		
To వడ్డీ	12,000				
To అమ్మకపు ఖర్చులు	20,000				
To నికర లాభం	50,000				
				<u>50,000</u>	

ఆస్తి అప్పుల పట్టీ

అప్పులు	మొత్తం (రూ)	ఆస్తులు	మొత్తం (రూ)
మూలధనం	1,00,000	భూమి - భవనాలు	50,000
లాభ నష్టాల ఖాతా	20,000	స్టాంట్లు - యంత్రాలు	30,000
రుణదాతలు	25,000	సరుకు	15,000

చెల్లింపు బిల్లులు	15,000	వివిధ రుణగ్రస్తులు వసూలు బిల్లులు బ్యాంకు లో నగదు ఫర్మీచర్	15,000 12,500 17,500 20,000 <hr/> 1,60,000
	<hr/> 1,60,000		

ఈ క్రింది నిష్పత్తులను లెక్కించండి.

- సరుకు టర్నోవర్ నిష్పత్తి
- ప్రస్తుత నిష్పత్తి
- స్థూల లాభ నిష్పత్తి
- నికర లాభ నిష్పత్తి
- ద్రవ్యత్వ నిష్పత్తి
- యాజమాన్యపు నిష్పత్తి

11. (a). Distinguish between Cash flow statement and funds flow statement.

నగదు ప్రవాహ నివేదికకు మరియు నిధుల ప్రవాహ నివేదికకు మధ్య తేడాలను తెలుపుము.

(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
	1,03,100	1,03,200		1,03,100	1,03,200

Additional information:

4. Depreciation charged on plant was Rs.4,000 and on building Rs.4,000

5. Provision for taxation of Rs.19,000 was made during the year 2017
6. Interim dividend of Rs.8,000 was paid during 2017.

31-12-2016 మరియు 31-12-2017 సంవత్సరాలకు XY లిమిటెడ్ కు సంబంధించిన ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

,ణ మూలధనంలో మార్పులు చూపే నివేదికనిర్వహణ నిధుల ప్రవాహ నివేదిక తయారు చేయండి

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	1,00,000	1,00,000	గుడ్ విల్	12,000	12,000
సాధారణ రిజర్వు	14,000	18,000	భవనాలు	40,000	36,000
లాభ నష్టాల ఖాతా			ఫ్లాంటు		
వివిధ రుణదాతలు	16,000	13,000	పెట్టుబడులు	37,000	36,000
చెల్లింపు బిల్లులు	8,000	5,400	సరుకు	10,000	11,000
పన్ను కోసం ఏర్పాటు	1,200	800	వసూలు బిల్లులు	30,000	23,400
రాని బాకీల ఏర్పాటు	16,000	18,000	వివిధ	2,000	3,200
	400	600	రుణగ్రస్తులు	18,000	19,000
			బ్యాంకు	6,600	15,200
	1,03,100	1,03,200		1,03,100	1,03,200

12. (a). What is Cash Flow Statement? State its uses and limitations?

నగదు ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను మరియు పరిమితులను తెలుపుము.

(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
	<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 కంపెనీ తులనాత్మక ఆస్తి అప్పుల పట్టీలు క్రింది విధంగా కలవు.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	70,000	74,000	నగదు	9,000	7,800
డిబెంచర్లు	12,000	6,000	వివిధ	14,900	17,700
వివిధ ఋణదాతలు	10,360	11,840	ఋణగ్రస్తులు	49,200	42,700
రాని బాకీల ఏర్పాటు			సరుకు	20,000	30,000
లాభ నష్టాల ఖాతా	700	800	భూమి	10,000	5,000
	10,340	10,560	గుడ్ విల్		
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>

అదనపు సమాచారం:

- (iv) చెల్లించిన డివిడెండ్ రూ. 3,500
  - (v) రూ.10,000/-లతో భూమిని కొనుగోలు చేసిరి మరియు గుడ్ విల్ తగ్గింపు రూ.5,000
  - (vi) డిబెంచర్ల విమోచనం రూ. 6,000
- నగదు ప్రవాహ నివేదికను తయారు చేయండి.

13. (a). The sales and profit for two years are given below:

రెండు సంవత్సరాలకు సంబంధించిన అమ్మకాలు మరియు లాభాలు దిగువనీయ బడినవి.

	Sales (Rs.)	Profit(Rs.)
	అమ్మకాలు (రూ.)	లాభాలు (రూ.)
2016	1,50,000	20,000
2017	1,70,000	25,000

Calculate: లెక్కించండి:

- (e) P/V ratio P/V నిష్పత్తి
- (f) B.E.P
- (g) Sales required to earn a profit of Rs.40,000.  
రూ. 40,000/- లాభం సంపాదించాలంటే అమ్మకాలు
- (h) Profit when sales are Rs.1,80,000.  
రూ. 1,80,000/- ల అమ్మకాల వద్ద లాభం.



(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.

ఒక కంపెనీ 80% సామర్థ్యం వద్ద 48,000 యూనిట్ లు ఉత్పత్తి చేస్తుంది. యూనిట్ అమ్మకపు ధర

రూ. 9/- ఖర్చులు క్రింది విధంగా కలవు.

ప్రత్యక్ష వేతనాలు రూ. 62,000

ప్రత్యక్ష ఖర్చులు రూ. 60,000

చర ఓవర్ హెడ్స్ రూ.22,000

స్థిర ఓవర్ హెడ్స్ రూ.80,000

యూనిట్ ఒకటికి రూ. 8.50 చొప్పున 10,000 యూనిట్ లకు విదేశీ ఆర్డర్ వచ్చినది. ఈ ఆర్డర్ పై మీ అభిప్రాయాన్ని తెల్పండి.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B.A (ESC) , VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
Cluster  
COM199:: FINANCIAL SERVICES**

**Max. Marks: 60**

Hours per week 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. 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
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**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B.Com (General & BA-ESC), VI SEMESTER**  
**(For Admitted Batch 2016 – 2017)**  
**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      నాన్ బ్యాంకింగ్ సంస్థలు
2. Kinds of Financial Services      విత్త సేవల రకాలు
3. Functions of Merchant Banks      మర్చంట్ బ్యాంకుల విధులు
4. Features of Venture Capital      వెంచరు మూలధన లక్షణాలు
5. Difference between Leasing and Hire Purchase      లీజింగ్‌అద్దె కొనుగోలు మధ్య ,  
తేడాలు
6. Objectives of Credit Rating      క్రెడిట్ రేటింగ్ ఉద్దేశ్యాలు
7. Limitations of forfeiting      జప్తు పరిమితులు
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.

దేశ ఆర్థిక వ్యవస్థను ప్రోత్సహించడంలో ఆర్థిక సేవలు పోషించిన పాత్రను  
వివరించండి

(OR)

(b) Describe Fee Based Service.

రుసుం ఆధారిత ఆర్థిక సేవలను వర్ణించండి.

10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them

మర్చంట్ బ్యాంకింగ్ ను నిర్వచించి మర్చంట్ బ్యాంకింగ్ లు ,వాణిజ్య బ్యాంకింగ్ , సమకూర్చుతున్

సేవల దృష్ట్యా వాటి మధ్యగల తేడాలను వివరించండి .

(OR)

(b) What is Securitization? What are the benefits of Securitization?

సేక్యూరిటైజేషన్ అనగానేమి ? సేక్యూరిటైజేషన్ వల్ల చేకూరు ప్రయోజనాలేవి?

11. (a) Define Leasing and explain Legal aspects of Leasing.

లీజింగ్ ను నిర్వచించండి మరియు లీజింగ్ యొక్క చట్టపరమైన అంశాలను వివరించండి.

(OR)

(b) Write an essay on Housing Finance

గృహ ద్రవ్య సహాయంపై ఒక వ్యాసాన్ని వ్రాయండి.

12. (a) Explain the advantages and limitation of Credit Rating

క్రెడిట్ రేటింగ్ ప్రయోజనాలను మరియు పరిమితులను వివరించండి.

(OR)

(b) Discuss the role of Mutual Funds in Indian Economy.

భారత ఆర్థిక వ్యవస్థ లో పరస్పర నిధుల పాత్రను చర్చించండి.

13. (a) What are the types of Factoring?

వివిధ రకాల ఫ్యాక్టరింగ్ లేవి?

(OR)

(b) What do you mean by depository system? Explain the advantages of depository system.

డిపాజిటరీ వ్యవస్థ అనగానేమి డిపాజిటరీ వ్యవస్థ యొక్క ప్రయోజనాలను ?  
.వివరించండి

\*\*\*\*\*

**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 5 M
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

**(For Admitted Batch 2017-18)**  
**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 – II, IV & VI**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**  
**((For Admitted Batch 2019-20))**

**SEMESTER- II**  
**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.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1	1	1	1
3	Consignment Accounts	2	-	-	1
4	Joint Venture Accounts	1	-	1	2
5	Non-Trading organizations	1		1	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**

**Model Question Paper**

**(For Admitted Batch 2017-2018)**

**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**

**Semester-II**

**COM102:: FINANCIAL ACCOUNTING - II**

**Time: 2 1/2 Hours**

**Max Marks: 50**

**Section – I**

Answer any **FOUR** Questions.

**5 X 3 = 15 Marks**

1. What are the causes of Depreciation?
2. What is secret reserve and advantages of secret reserve?
3. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs. 10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs. 2,300 in the second year and Rs. 3,700 in the third year. Show the Provision for Repairs and Renewals Account.
4. Explain the features of joint venture.
5. What are the features of Non-profit organizations?
6. Explain different types of Commissions.
7. A firm purchases a 5 years' lease for Rs. 4,00,000 on 1<sup>st</sup> January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5 % per annum. The annuity tables show that a sum of Rs. 92,390 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest rupee.
8. Explain differences between Consignment and Joint Venture.

**Section - B**

Answer any **Five** of the following.

**5 X 7 = 35 Marks**

9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

10. (A) Mr. Raj & Co. ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj &co. ltd for the year ending 31-12-2015.

(OR)

b) Write about the different types of reserves.

11(A) Raju of Amaravathi 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. Raju 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.

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahundry and paid rupees 350 fright. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

(OR)

B) Distinguish between Consignment and Joint Venture.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

(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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Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	65,100	65,100

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30<sup>th</sup> June Rs. 1800

Salaries to staff has accrued due Rs. 450

**(For Admitted Batch 2019-20)**  
**COM259–PRINCIPLES OF MANAGEMENT**

Hours per week 5 – Teaching : 4, Tutorial : 1, Credits: 4

**Learning Objectives:**

1. To understand the functions and responsibilities of managers.
2. To gain knowledge about the various functions of Management.
3. To analyze and understand the organization structure and delegation of authority.

**Learning Outcomes**

- understand the primary functions of management and the roles of manager
- Identify the main steps of the planning process and explain the relationship between planning and strategy

**UNIT-I: Introduction to Management:**

**Management:** Nature, Definition, Characteristics and Importance of Management -Henri Fayol's 14 Principles of Management-Management as a Science or Art or Profession-Objectives and Functions of Management- Administration Vs Management - Levels of Management-Skills of a manager.

**UNIT-II: Planning and Decision Making:**

**Planning:** Nature of Planning, Characteristics of a good plan-Advantages of planning- Types of Plans. The Process of Planning- Strategic Planning- Process of MBO-  
**Decision Making** – Meaning and Process.

**UNIT-III: Organization and Delegation of Authority:**

Organization – Meaning, Nature and Process of Organization, – Formal and Informal Organization, Types of Organization structures- Line organization  
**Delegation of authority** – Meaning and characteristics, differences between delegation and decentralization .

**UNIT-IV: Directing and Staffing:**

Directing –Elements of Direction. Leadership – Types of Leadership Styles, Skills required for Leader.Staffing -Characteristics and Importance of staffing- Types of Staff.

**UNIT- V: Controlling:** Characteristics of control, Steps in controlling process – importance of Control- Control Techniques.

**Reference Books :**

1. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
2. Ghuman, K &Aswathapa, K, Management concepts and cases , Tata McGraw Hills, New Delhi
3. Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

**Blue Print**

Sl. No.	UNIT	Marks allotted	
		7 Marks	3 Marks
1	Management	2	2
2	Planning and Decision Making	2	2
3	Organization and Delegation of Authority	2	2
4	Directing and Staffing	2	1
5	Controlling	2	1

## COM259–PRINCIPLES OF MANAGEMENT

Time: 2 ½ Hours

Max. Marks: 50

### SECTION – A

Answer any **FIVE** of the following

5 x 3 = 15 M

5. Levels of Management
6. Management Vs Administration
7. Strategic Planning
8. Decision Making
5. Types of Staff
10. Formal Vs Informal Organization
11. Characteristics of delegation of Authority.
12. Importance of Controlling.

### SECTION – B

Answer all the questions

5 x 7 = 35M

13. a. What is management? Explain the Fayol's 14 Principles of Management  
(OR)  
b. Define Management. Briefly discuss about the functions of Management
  
10. a. What is planning? Explain the characteristics of a good plan.  
(OR)  
b. Explain the various steps in decision making process.  
a. Discuss about the advantages and disadvantages of Organisation.  
(OR)  
b. Distinguish between delegation of authority and decentralization.
  
14. a. Define Leadership? Explain the types of Leadership.  
(OR)  
b. What is meant by staffing? Explain the characteristics of Staffing.
  
15. a. Discuss the various Steps in Controlling Process.  
(OR)  
b. What are the control techniques.

GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
B.Com (Banking, Insurance & Financial Services) Syllabus  
Under CBCS  
I B.Com (Restructured Course), Semester– II

CAP157::FUNDAMENTALS OF COMPUTERS & DATA ANALYSIS

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**60 hrs (5 hours/week)**

**12 hours per Unit**

**Course Objectives & Course Outcome:**

Describe computer hardware and software. Identify I/O devices. Describe functioning of CU ALU and memory unit. Differentiate various types of printers. Explain use of OS. Demonstrate various file handling operations

Use basic formatting and data entry features. Use formula and functions. Work with graphics. Create and manipulate charts. Use header and footer options. Setup page layout and print worksheet

To describe a sound introduction to the discipline of database management systems. To give a good formal foundation on the relational model of data and usage of Relational Algebra. To introduce the concepts of basic SQL as a universal Database language. To enhance knowledge to advanced SQL topics like embedded SQL

Understand how Access is used and how to navigate around it • Design a database with lookup tables • Create a database structure using Access • Modify the structure of an existing table • Add records to a new table • Add transactional records to a lookup database • Work with the records in a database table • Sort and filter records in a table • Create simple and effective queries • Create meaningful reports from tables • Create and use forms

Create and populate a RDBMS for a real life application, with constraints and keys, using SQL. Retrieve any type of information from a data base by formulating complex queries in SQL.

**Unit-I: Basics of Computers:** Characteristics and Applications of Computers - Definition and Types of Application Software – MS Office over view – Page maker – Publish Document – Photoshop – Working with Images.

**Unit-II: MS-Excel:** Overview of Excel features – Creating Excel Worksheet – Mathematical & Statistical Application in MS-Excel – Preparation of Graphs using MS Excel.

**Unit-III: INTRODUCTION TO DBMS:** Database system – Advantages and Disadvantages of Data base systems – Database Users (Actors on scene, Workers behind the scene) – Data Models – Normalization – I, II, and III Normal forms.

**Unit-IV: MS-Access** – Overview of MS-Access Features – Creating Tables in Access – Queries – Forms – Reports – Import & Export of Data.

**Unit-V: BASIC SQL:** Simple Database schema, Data types, Table definitions (Create, Alter), different DML operations (Insert, Delete, Update), Basic SQL Querying (select and project) using where clause, Arithmetic & Logical operations, SQL functions (Date and Time, Numeric, String conversion). Creating tables with relationship. Implementation of key and Integrity Constraints, Nested Queries, Sub Queries.

**Additional Inputs:**

Connecting oracle with Developer 2000 (D2K) as front end.

**Reference Books:**

- Mansfield R: Working with Microsoft Office T.M.H.Osborne.
- Paneerselvam: Database Management Systems, PHI.
- David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
- Database Management System, 6/e RamezElmasri, Shamkant B. Navathe, PEA

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
I	Basics of Computers	1	2
II	MS-Excel	1	2
III	Introduction To DBMS	2	2
IV	MS-Access	2	2
V	Basic SQL	2	2

### **MS OFFICE (Excel & Access) LAB**

1. Prepare Class time table for B.Com Course using different Text formatting in table Prepare your class time table using different Text formatting in table.
2. Use Mathematical Equations to compute averages and standard deviations using 1st semester marks in group subjects for each student.
3. Create chart using line and bar graphs for internet and mobile users for each state Create a pie chart for mobile users in each state in India You have download the data.
4. Types some numbers and words to practice various functions such as COUNT, MAX, MIN, LENGTH, LEFT, RIGHT, MID and REPEAT.
5. Create a table of courses available at AdikaviNannaya University in B.Sc., B.Com. and BA with subjects.
6. Create a table of college offering various subjects in lab 7 and generate reports for B.Sc. B.Com and BA.
7. Create payroll details of employees, a minimum of 10 using MS Access and use features to import external data, sort and filter.

### **SQL LAB:**

DML Commands.                      DDL Commands.                      Various SQL Operators/ Functions.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (Banking, Insurance & Financial Service)**  
**SEMESTER – II**  
**Model Question Paper**  
(w.e.f 2019-20 Admitted Batch)

**CAP157::FUNDAMENTALS OF COMPUTERS & DATA ANALYSIS**

**Time: 2 ½ Hours**

**Max. Marks: 50**

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**SECTION – A**

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

5 X 3 = 15M

1. Explain any 5 Tools in Photoshop.
2. Explain the features of Ms-Excel.
3. Explain different types of Data Models.
4. Explain MS-Access Features.
5. Various Data Types in SQL.
6. Database Users
7. Import & Export of Data
8. Different types of Integrity constraints

**SECTION – B**

Answer **ALL** questions from the Following:

5 X 7 = 35M

9. a) Draw Block Diagram of Computer? Explain various components of it.  
(OR)  
b) Define Computer. What are the Characteristics and Limitations of Computer?
10. a) Write the parts of Ms-Excel window. Also list the advantages of Ms-Excel.  
(OR)  
b) Explain various types of charts available in Ms-Excel.
11. a) Explain the advantages and disadvantages of DBMS.  
(OR)  
b) Discuss about Normalization and its types with example.
12. a) Write a brief notes on Ms-Access. Also list the advantages of Ms-Access.  
(OR)  
b) How to create database table and insert records by using Ms-Access?
13. a) Explain DDL and DML commands with example.  
(OR)  
b) Explain various categories of functions in SQL with example.



**GOVERNMENT COLLEGE (AUTONOMOUS)::RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**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
		Problem	Theory	
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)**  
**RAJAMAHENDRAVARAM**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2018-19)**  
**(Model Question Paper)**  
**COM141::ACCOUNTING FOR SERVICE ORGANISATIONS**

**Time: 3 Hours**

**Max Marks: 60**

**SECTION – I**

Answer any **FIVE** from the following.

**5X4=20 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.

**5x8=40 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.

**(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.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
 CBCS/SEMESTER SYSTEM  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
 (For Admitted Batch 2017-18)

**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	
		Essay 8M	Short 5 M	Short 5 M	Essay 8 M
Unit – I	Contract	2	2	-	
Unit – II	Offer & Acceptance Consideration	2	2		
Unit – III	Capacity to Contract & Contingent Contract	2	2		
Unit – IV	Income Tax Law	1	1	1	
Unit – V	Income from Salary	1	1		1

**RAJAMAHENDRAVARAM**  
**IV – Semester, II B.Com (General, Computers & BIFS)**  
**(For Admitted Batch 2018-19)**  
**COM143 - BUSINESS LAWS AND INCOME TAX**

**Time: 3 Hrs.**

**Max. Marks: 60**

**SECTION - A**

**I. Answer any FIVE of the following questions. 5 x 4 = 20 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 8 = 40 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.

**RAJAMAHENDRAVARAM**  
 II B.Com (BIFS), IV SEMESTER  
 (For Admitted Batch 2018-19)  
**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>8 Marks</b>	<b>4 Marks</b>
I	Introduction and Scope of Insurance	2	2
II	Insurance Policies	2	2
III	Risk and Insurance	2	1
IV	Financial Aspects of Insurance Management	2	1
V	Insurance Laws and Regulations	2	2



**Model Question Paper**  
**COM218 : INSURANCE AND RISK MANAGEMENT**

Time: 3hrs

Max. Marks: 60

**SECTION-A**

*Answer any FIVE from the following questions*

**5 X 4 = 20 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 8 = 40 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 (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 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Consumer Markets and Buyer Behaviour	1	2
Product Management	1	2
Pricing Decision	2	2
Promotion and Distribution	2	2

**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**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.

**III B. Com (General, Computers & BIFS), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**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 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Types of Audit	2	2
Planning of Audit	2	2
Vouching and Investigation	1	2
Company Audit and Auditors Report	1	2

**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**

**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.

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**III B.Com (BIFS), VI Semester - Syllabus**

**(For Admitted Batch 2017-18)**

**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 4 M</b>	<b>Problem 8 M</b>	<b>Theory 8M</b>
Introduction to Investment Management	2	-	2
Securities Market	2	-	2
Risk and Return Concepts	1	1	1
Valuation of Securities	1	1	1
Fundamental Analysis	2	-	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B.Com (BIFS), VI Semester  
(For Admitted Batch 2017-18)  
MODEL PAPER**

**COM281::Investment Management**

**Time: 3 Hrs.**

**Max. Marks: 60**

**SECTION - A**

**I. 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**

**II. 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 are 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**

**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>	Introduction to General insurance	2	2
<b>II</b>	Policy documents and forms	2	2
<b>III</b>	Fire, Motor Liability and Personal Accident insurance	2	2
<b>IV</b>	General Insurance products	2	1
<b>V</b>	Claims	2	1



**GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM**

**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**

**(5× 4 = 20)**

**Answer any 5 of the following**

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), RAJAMAHENDRAVARAM**

**III B.COM (BIFS) VI – SEMESTER SYLLABUS**

(For the Admitted Batch 2017-18)

**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 5M</b>
<b>I</b>	Product Vs. Services Marketing	2	2
<b>II</b>	Services Marketing Mix	2	2
<b>III</b>	Services Promotion	2	1
<b>IV</b>	Distribution of Financial Services	2	1
<b>V</b>	Branding in Financial Services	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**III B.COM (BIFS) VI – SEMESTER**  
**(For the Admitted Batch 2017-18)**  
**COM283::MARKETING OF FINANCIAL SERVICES**

**MODEL QUESTION PAPER**

**[Time:3 Hours**

**Max Marks: 60**

**SECTION – A**

**1. 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**

**II. 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 - II & IV**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I BBA SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- II**  
**COM228 :: ACCOUNTING FOR MANAGERS**

**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 8M</b>	<b>Short 4M</b>	<b>Essay 8M</b>	<b>Short 4 M</b>
Introduction to Accounting	1	1	1	1
Subsidiary Books & Trial Balance	2	2	-	-
Bank Reconciliation Statement	2	-	-	1
Final Accounts	2	-	-	1
Depreciation	2	-	-	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**Model Question Paper**

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

**I BBA, SEMESTER – II**

**COM228 :: ACCOUNTING FOR MANAGERS**

**Time: 2 1/2 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. What are the causes for Depreciation.
8. Explain the significance of diminishing balance method.

**PART - B**

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

**5 X 8 = 40 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
- 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

- Bank balance as per pass book on 31-12-2015 is Rs. 10005
- Interest on credit by banker 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

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.

Debit	Rs.	Credit	Rs.
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase Returns	500
Purchases	40,675	Capital	62,000
Sales return	680	Creditors	6,300
Wages	8,480	Rent	9,000
Fuel and power	4,730		
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
Salaries	18,000		
Insurance	600		
Drawings	5,245		
Machinery	44,500		
Debtors	39,000		
	<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. 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
1. provide 10% depreciation on Machinery
2. provide reserve for Bad debts 5 %
3. 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) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

**I BBA, II SEMESTER-SYLLABUS**  
**(For Admitted Batch 2019-20)**  
**COM139 :: BUSINESS ENVIRONMENT**

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

**UNIT – I:** Framework of Business Environment Concept , significance and Nature of Business Environment ; Elements of Environment : Internal and External .

**UNIT – II:** Socio – Cultural and Technological Environment of Business Elements of Socio – Cultural environment ; Elements of Technological environment ; Research and Development ; overview of IPR(Intellectual Property Rights)

**UNIT - III:** Political and Legal Environment of Business Elements of Political Environment ; Government and Business ; Legal Environment and Business : Consumerism and Consumer Protection Act .

**UNIT - IV:** Economic Environment of Business Elements of economic environment ;Economic systems ; Economic planning in India ; Fiscal policy : Monetary .

**UNIT–V:** International Business environment Elements of International Environment; Multinational Corporations (MNCs); Non – Resident Indians ( NRIs) and Indian Corporate Sector .

**REFERENCE BOOKS:**

1. K.V .Sivaiah&V . B.M Das , Indian Industrial Economy , S .Chand & Company , New Delhi .
2. Francis Cherunilam , Business Environment , Himalaya Publications .
3. Suresh Bedi , Business Environment , Excel Books , New Delhi .

<b>Blue Print</b>		
<b>Units</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
I	2	2
II	2	2
III	1	2
IV	1	2
V	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**

**I BBA, II SEMESTER**  
**(For Admitted Batch 2019-20)**  
**COM139:: BUSINESS ENVIRONMENT**  
**MODEL QUESTION PAPER**

**Time: 2 1/2 hours**

**Max.Marks:50**

**SECTION – A**

**Answer any Five Questions**

**(5X3=15Marks)**

1. Elements of External Environment.
2. Economic Reforms .
3. Nature & Scope of environment.
4. Consumerism
5. Objectives of Economic planning
6. NRI
7. Elements of International environment
8. MNCs

**SECTION – B**

**Answer All Questions**

**(5X7=35Marks)**

9. a) Explain the concept and significance of Business Environment .  
(Or)  
b) Explain micro and macro environment of business.
10. a) Explain different economic systems .  
(Or)  
b) Explain the salient features of present Industrial policy of India .
11. a) What do you mean by Consumerism? Explain the salient features of Consumers protection Act .  
(Or)  
b) Explain the Elements of Socio – Cultural Environment .
12. a) Explain the elements of technological environment.  
(Or)  
b) Explain the Procedure of Fiscal Policy .
13. a) Explain the salient features of present Economic Planning .  
(Or)  
b) Discuss the Functions of Indian Corporate Sector .

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**  
**I BBA, II SEMESTER- SYLLABUS**  
**(For Admitted Batch 2019-20)**  
**COM227::QUANTITATIVE METHODS FOR MANAGERS**

**Hours – 5 (Teaching – 4, Tutorial – 1), 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 AND REGRESSION:** Meaning, Definition and use of Correlation-Types of Correlation – Carl Pearson’s Correlation Co-efficient-Spearman’s Rank correlation –Probable error- Meaning utility of regression analysis- comparison between correlation and regression.

**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.

**REFERENCE 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. Gujpta S.C: Fundamentals of Business Statistics, Sultan Chand, New Delhi.
4. Aggarwal, Business Statisticvs, Kalyani Publishers, Hyderabad.

**Blue Print**

Units	Name of the Topic	Theory		Problems
		Essay 8M	Short 4M	Essay 8M
Unit – I	Introduction to Statistics	1	2	1
Unit – II	Measures of Central Tendency & Dispersion	-	2	2
Unit – III	Measures of Correlation & Regression	-	2	2
Unit – IV	Set Theory	-	1	2
Unit – V	Matrix	-	1	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I BBA, II SEMESTER**

**(For Admitted Batch 2019-20)**  
**MODEL QUESTION PAPER**  
**COM227:QUANTITATIVE METHODS FOR MANAGERS**

Time: 2 1/2 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. Distinguish between Correlation and Regression Analysis.
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	0-10	10-20	20-30	30-40	40-50	50-60
Interval						
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) From the following information obtain two Regression Equations.

Demand	14	19	24	21	26	22	15	20	19
Supply	31	36	48	37	50	45	33	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.

$$\begin{aligned} 2x_1 - x_2 + 3x_3 &= 9 \\ x_2 - x_1 &= -1 \\ x_1 + x_2 - x_3 &= 0 \end{aligned}$$

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## 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

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction	1	-	1	1
2	Investment Decision	1	-	1	2
3	Financing Decisions	1	-	1	2
4	Dividend and Retained Earnings	1	-	1	1
5	Working Capital Management	1	-	1	2

GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM  
II BBA , SEMESTER IV  
(For Admitted Batch 2018-19)



**MODEL QUESTION PAPER**  
**COM232::FINANCIAL MANAGEMENT**

Time: 3 hrs

Max Marks: 60

**SECTION - A**

I. Answer any FIVE of the following questions

5X4=20 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**

II. Answer the following questions

5X8=40 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% of 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.

11 (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.

12 (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%.

13(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 Rs.	Year 2 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.

## 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 (8 M)</b>	<b>Shorts (4M)</b>
<b>1</b>	Introduction to Marketing	<b>2</b>	<b>1</b>
<b>2</b>	Analyzing Consumer Markets and Buyer Behaviour	<b>2</b>	<b>2</b>
<b>3</b>	Marketing Mix Strategies & Extended Marketing Mix	<b>2</b>	<b>2</b>
<b>4</b>	Pricing & Channels of Distribution	<b>2</b>	<b>2</b>
<b>5</b>	Promotion Mix	<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: 3 hrs**

**Max Marks: 60**

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### SECTION-A

Answer any FIVE of the following.

5×4=20 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.

5×8=40 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.

## COM324:: Business Ethics and Corporate Governance

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

### Learning Objectives:

- To provide 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, New Delhi

Blue Print			
Units	Name of the Unit	Essays (8 Marks)	Shorts (4 Marks)
1	Ethics	2	2
2	Corporate Culture and Ethics	2	2
3	Responsibility of Business	2	2
4	Ethical issues in Finance	2	1
5	Corporate Governance	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**II BBA , SEMESTER IV**  
**(For Admitted Batch 2018-19)**

**COM324::BUSINESS ETHICS AND CORPORATE GOVERNANCE  
MODEL PAPER**

**Time: 3 hrs**

**Max Marks: 60**

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SECTION-A

Answer any FIVE of the following.

5×4=20 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.

5×8=40 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.

**B.Com**  
**(Accounting & Taxation)**  
**Admitted Batch 2019-20**  
**Syllabus and Model Question Papers**  
**Semester- I I**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**  
**((For Admitted Batch 2019-20))**

**SEMESTER- II**  
**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).

**Reference 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.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1	1	1	1
3	Consignment Accounts	2	-	-	1
4	Joint Venture Accounts	1	-	1	2
5	Non-Trading organizations	1		1	1



**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**Model Question Paper**

**(For Admitted Batch 2019-2020)**

**I B.Com (ACCOUNTING & TAXATION)**

**Semester-II**

**COM102:: FINANCIAL ACCOUNTING - II**

**Time: 2 1/2 Hours**

**Max Marks: 50**

**Section – I**

Answer any **FOUR** Questions.

**5 X 3 = 15 Marks**

1. What are the causes of Depreciation?
2. What is secret reserve and advantages of secret reserve?
3. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs. 10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs. 2,300 in the second year and Rs. 3,700 in the third year. Show the Provision for Repairs and Renewals Account.
4. Explain the features of joint venture.
5. What are the features of Non-profit organizations?
6. Explain different types of Commissions.
7. A firm purchases a 5 years' lease for Rs. 4,00,000 on 1<sup>st</sup> January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5 % per annum. The annuity tables show that a sum of Rs. 92,390 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest rupee.
8. Explain differences between Consignment and Joint Venture.

**Section - B**

Answer any **Five** of the following.

**5 X 7 = 35 Marks**

9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

10. (A) Mr. Raj & Co. ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300

Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj &co. Ltd for the year ending 31-12-2015.

(OR)

b) Write about the different types of reserves.

11(A) Raju of Amaravathi 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. Raju 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.

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12,000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

(OR)

B) Distinguish between Consignment and Joint Venture.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

(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	Credit
	Rs.	Rs.

Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	<b>65,100</b>	<b>65,100</b>

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30<sup>th</sup> June Rs. 1800

Salaries to staff has accrued due Rs. 450

## **I B.Com (Accounting and Taxation)**

### **Syllabus**

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

### **SEMESTER - II**

### **COM139 :: Business Environment**

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

#### **Objectives:**

1. To understand the environmental factors affecting business and Economic and Monetary policies influence on business decision making.
2. Students acquire knowledge from influencing factors of Business i.e., external and Internal for to explore the business activities legally and regularly.

#### **Outcomes:**

1. Students will apply the business strategies to overcome the risk and uncertainty involved in business in different environments / situations.
2. To know how the critical situations/applications of business there by enhancement of Business in future.

#### **Unit – I: Overview of Business Environment**

Business Environment- Meaning - Micro and Macro Dimensions of Business Environment- Economic- Political –Social –Technological –legal –Ecological – Cultural – Demographic Environment –Changing Scenario and implications – Indian Perspective and Global perspective.

#### **Unit – II: Economic Growth**

Meaning of Economic Growth – Factors influencing Development –Balanced Regional Development.

#### **Unit – III: Development and Planning**

Rostow’s stages of economic development - Meaning - Types of plans – Main objectives of planning in India – NITI Aayog – National Development Council – Five Year Plans.

#### **Unit – IV: Economic Policies**

Economic Reforms and New Economic policy – New Industrial Policy - Competition Law – Fiscal Policy – Objectives and Limitations – Union Budget – Structure and importance of union budget – Monetary Policy and RBI.

#### **Unit – V: Social, Political and Legal Environment**

Concept of Social Justice – Schemes– Political Stability – Legal Changes.

#### **Additional Input:**

Foreign Trade Policy – FDI flows in India – India and WTO, Regional Trading Blocks.

#### **Reference Books:**

1. Rosy Joshi and Sangam Kapur, Business Environment
2. Francis and Cherunilam, Business Environment
3. S.K. Mishra and V.K. Puri, Economic Environment of Business.
4. K. Aswathappa, Essential of Business Environment

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name of the Unit</b>	<b>Essays</b>	<b>Short Answer</b>
<b>1</b>	Overview of Business Environment	<b>2</b>	<b>2</b>
<b>2</b>	Economic Growth	<b>2</b>	<b>1</b>
<b>3</b>	Development and Planning	<b>2</b>	<b>2</b>
<b>4</b>	Economic Policies	<b>2</b>	<b>2</b>
<b>5</b>	Social, Political and Legal Environment	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
I B.Com (Accounting and Taxation)  
Model Question Paper  
(For Admitted Batch 2019-20)  
COM139 :: Business Environment**

**Time: 2 1/2 Hours**

**Max. Marks: 50**

**Section – A**

**Answer any FIVE of the following**

**5 x 3 = 15M**

1. Legal Environment
2. Demographic Environment
3. Economic Growth
4. Economic Planning
5. National Development Council
6. Union Budget
7. Monetary Policy
8. Social Justice

**Section – B**

**Answer any FIVE of the following**

**5 x 7 = 35M**

9. **a.** Define Business Environment? Explain the macro economic factors affecting business environment.

**OR**

- b.** Define Business Environment. Explain the micro economic factors affecting business environment.

10. **a.** Define Balanced Regional Development and explain the causes of imbalances in India.

**OR**

- b.** Critically examine the factors affecting economic growth and development.

11. **a.** Explain the Rostow's stages of economic development.

**OR**

- b.** Explain the structure and functioning of NITI Aayog.

12. **a.** Define Union Budget. Explain the structure and importance of Union Budget.

**OR**

- b.** Explain the objectives and limitations of fiscal policy.

13. **a.** Define Social Justice? Explain the various schemes of social justice in India.

**OR**

- b.** Explain the structure and functioning of Competition Law in India.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
I B.Com (Accounting and Taxation)  
Syllabus  
(For Admitted Batch 2019-20)**

**COM262::INCOME TAX LAW AND PRACTICE**

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

**Objectives**

- 1) To enable the students to understand the Indian Income Tax
- 2) To enable them to grasp the practice of Indian Income Tax Act.

**Learning Outcomes**

- 1) The student will be able to understand the concepts of Indian Income Tax.
- 2) The student will also be able to compute income tax from various sources.

**Unit I:** Income Tax, Act, 1961, Basic Concepts, definitions- Income, Assessee, Person, Previous Year, Assessment Year, Determination of Residential Status.

**Unit II:** Types of Income, Agricultural Income, Incomes Exempted for Tax, Incidence of Tax, Different heads of Income.

**Unit III:** Computation of Income from Salaries, Computation of Allowance & Perquisites, Computation of Gross Salary, Calculation of Tax Rebate.

**Unit IV:** Computation of Income from House Property, Deductions- Standard Deduction, Interest on Housing Loan, (deductions, which are exempted under sec.24).

**Unit V:** Deductions from Gross Total Income, Rebate under sec.87A, Set off and Carry forward of Losses, Gross Total Income and Net Taxable Income.

**Text Book**

Gaur and Narang (Latest Edition), *Income Tax Law and Practice*, New Delhi: Kalyani Publishers.

**Reference Books:**

1. Dinkar Pagare (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons.
2. Gaur and Narang (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Kalyani Publishers.
3. H.C. Mehrotha (Latest Edition), *Income Tax Law and Accounts*, Agra Sahitya Bhavan.

<b>Blue Print</b>			
Name of the Topic	Short 4 M	Essay 8 M	Problems 8M
Introduction & Residential Status	2	1	1
Exempted Incomes & Incidence of Tax	1	1	1
Income from Salaries	2	1	1
Income from House Property	1	1	1
Deductions & Set and Carry Forward	2	2	-

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
I B.Com (Accounting and Taxation)  
(For Admitted Batch 2019-20)  
COM262::Income Tax Law and Practice  
Model Question Paper**

**Time: 2 ½ Hours**

**Max Marks: 50**

**SECTION-A**

Answer any FIVE questions

5X3=15M

1. Assessment year
2. Income tax act 1961
3. Incidence of tax
4. Perquisites
5. Tax Rebate
6. Rebate under Sec.87A
7. Municipal rental value
8. Set off and Carry forward of losses

**SECTION-B**

Answer all questions

5X7=35M

9. A) How do you determine the Residential Status of different assesses.

OR

B) 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 Newyork 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 November and December 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 Assessment year 2016-17.

10. A) Define the Income. How do you treat an income as an Indian Income or as a Foreign Income?

OR

B) Mr. Bill a citizen of USA furnished the following particulars of his income relevant to the previous year 2016-17

- a) Agricultural Income from USA entire amount spent for software development in New York Rs. 300000.
- b) Profit on sale of building in Bangalore  $\frac{3}{4}$  of received in New York Rs. 600000.
- c) Dividend from Suzuki Inc. Japan entire amount received in New York Rs. 90000.
- d) Profit from software business in Japan received in Newyork controlled from India Rs.320000.
- e) Profit on sale of car in Newyork entire amount received in Mumbai Rs.120000.
- f) Interest on deposits with an Indian company Rs.2000.

Compute his taxable income if he is i) Resident ii) Not ordinary Resident iii) Non-Resident

11. A) What are Perquisites? Explain the different types of perquisites.

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

12. A) What are the deductions allowed from Annual Value of House Property while computing the Income from House Property?

OR

B) Mr.X is the owner of property. It is given on rent of Rs. 11000 pm. Municipal value of the property is Rs.135000. Fair rent is Rs.143000 and standard rent is Rs.130000. Municipal tax paid by Mr. X is Rs.26000 on 1-4-2015 rent is increased from Rs. 11000 pm to Rs. 14000pm, with retrospective effect from 1-4-2014. Arrears of rent are paid 1-4-2015. Find out taxable income from house property for the Assessment year 2016-17.

13. A) What do you mean by Set-off and Carry Forward of losses?

OR

B) Give the format of total income and tax liability.



**B.Com, B.A & B.Sc**  
**Admitted Batch 2018-19**  
**ENTREPRENEURSHIP**  
**Syllabus and Model Question Papers**  
**Semester- I V**

# Government College (Autonomous), Rajahmundry

## 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**

<b>Unit</b>	<b>Name of the Unit</b>	<b>8 Marks</b>	<b>4 Marks</b>
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**

**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  
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 Manufacturers 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 IV:**

**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 V:**

**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**  
**CERTIFICATE COURSE IN RETAIL MARKETING (CC106)**

**MODEL PAPER**

**Time: 2 Hours**

**Max Marks:50**

**Section – A**

**(5 \* 8 = 40 marks)**

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**

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)  
RAJAMAHENDRAVARAM**

**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

<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 4 M</b>	<b>Essay 8 M</b>	<b>Short 4 M</b>
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**  
**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. 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)

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)**

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**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>
Unit-I	Basics of Financial Education -I	2	2
Unit-II	Basics of Financial Education-II	2	2
Unit-III	Banking Operations	2	2
Unit-IV	Insurance Operations	2	2
Unit-V	Financial markets and Services	2	2

**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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