**P.R. GOVT. COLLEGE (AUTONOMOUS )**

**KAKINADA**



**DEPARTMENT OF COMMERCE**

**I, II B.COM (APSHE)**

**III B.COM (CBCS PATTERN)**

**BOARD OF STUDIES**

**2021-2022**

**INDEX**

**CONTENTS**

|  |  |  |
| --- | --- | --- |
| **S No** | **Description** | **P No** |
| 1 | Body of Board of Studies 2021-22 | 3-4 |
| 2 | Student Representatives | 5 |
| 3 | Agenda of the Meeting | 6 |
| 4 | Resolutions | 7 |
| 5 | Suggestions by BoS members | 8-11 |
| 6 | Newly introducing courses | 11 |
| 7 | List of Paper Setters and Examiners | 12 |
| 8 | Common Frame Work of CBCS (BBA, BMS and B.Voc) | 13-19 |
| 9 | Extra Credits | 20 |
| 10 | Departmental Action Plan for the year 2021-22 | 21-22 |
| 11 | Program Outcomes , Program Specific Outcomes and Course Outcomes | 23-32 |
| 12 | Syllabus for II years, Blue Print, Model Question paper & Question Bank | 33-99 |
| 13 | Syllabus for III years, Blue Print, Model Question paper & Question Bank | 100 - 227 |
| 14 | Pedagogy implementation in syllabus | 228-234 |
| 15 | Adopting blooms taxonomy in evaluation of students. | 234-237 |

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**Pithapur Rajah’s Government College (Autonomous) Kakinada**

**AUGUST BODY FOR BOARD OF STUDIES 2021-2022**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No.** | **Name of the Board Member** | **Designation** | **Signature** |
| **1** | **Dr.k.Lakshmana Rao,**M.Com, M.B.A, PGDCA, M.Phil, Ph.D, PDF  Lecturer in charge Department of Commerce | Chairman |  |
| **2** | **Dr.K.Ratnamanikyam**  **M.Com, Ph.D**  PRINCIPAL  Govt.Degree College – Chintoor | University Nominee |  |
| **3** | **Smt.R.R.D. Sirisha**  M.Com., NET  Head of Commerce Dept., A.S.D.G.D. College (W), Kakinada | Subject Expert |  |
| **4** | **SRI. R. VENKATESWARA RAO**  M.Com.  Head of Commerce Dept. , Govt Degree College  Ramachandrapuram | Subject Expert |  |
| **5** | **Sri Degala Ramesh,** Chairman, Chamber of Commerce , Kakinada | Industry Expert |  |
| **6** | **Dr.J.Pandu Ranga Rao**  M.Com, M.B.A, NET,SET, M.Phil, Ph.D, | Member |  |
| **7** | **Sri M.Srinivasa Rao**  M.Com., MBA, NET, SET | Member |  |
| **8** | **Dr.K.Nageswara Rao**  M.Com.,NET,M.Phil, Ph.D | Member |  |
| **9** | **Sri. D.S.Madhu prasad**  M.Com,MBA,MA, LLB,M.Phil, SET | Member |  |
| **10** | **Sri. G.S.R.S.G.Nooka Raju**  M.Com,MBA ,M.Phil, | Member |  |
| **11** | **Smt. B.Chinnari**  M.Com | Member |  |
| **12** | **Dr.D.VENKATESWARA RAO**  M.Com,M.Phil,Ph.D.APSET | Member |  |
| **13** | **Dr.J.Vijay Kumar**  M.Com,M.Phil,Ph.D. P.G.D.C.A | Member |  |
| **14** | **Smt. K.Rajeswari,** M.B.A., M.Com | Member |  |
| **15** | **Smt.K.YamunaKumari** MBA. | Member |  |

**STUDENT REPRESENTATIVES**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
| 1 | B.Jayanth Kumar | III B.COM C.E.CS | 9110387019 |
| 2 | B.U.Maheswari | III B.COM C.E.CS | 9390589495 |
| 3 | K.Vijay Kumar | III B.COM E.M | 7995046089 |
| 4 | G.Sai Latha | III B.COM E.M | 7569529914 |
| 5 | K.L.S.D.M.Achari | III B.COM C.A | 9160133928 |
| 6 | N.Ramya | III B.COM C.A | 8639607111 |
| 7 | B.S.Raju Babu | III B.COM T.M | 7330878221 |
| 8 | A.Sri Devi | III B.COM T.M | 9505882466 |
| 9 | G.Sirisha | II B.COM T.M | 8519984778 |
| 10 | A. Kianmai | II B.COM E.M. | 9705111629 |

**P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA**

**DEPARTMENT OF COMMERCE – Minutes of the Meeting**

**B.COM (CBCS PATTERN)**

Minutes of the Meeting of Board of Studies in Commerce held through online mode on **20-6-2020** in the Department of Commerce at P.R.Govt.College (A), Kakinada. **Dr.K.Lakshmana Rao**, Lecturer in Charge, Department of Commerce and Chairman of Board of Studies (BoS) has chaired the meeting.

**AGENDA OF THE MEETING:**

1. It is proposed to follow APSCHE norms & guidelines in framing the curriculum of First Year and second year (I SEM, II SEM, III SEM and IV SEM).
2. As per the suggestions of university nominee in previous BoS of 2021-22. We are planning to align blue print with model question papers, wherever necessary for III years however change in basic syllabi is not done.
3. Preparation of Programme Outcomes for B.Com Program and Program Specific Outcomes for each individual program Viz., B. Com RCCS (EM and TM), B.Com (CA) and B.Com (CECS) and also Preparation of Course Outcomes for each subject.
4. Inclusion of additional inputs to each course for further extension of knowledge by students.
5. Revising Panel of Question Paper Setters and Examiners.
6. Due to Covid -19 pandemic, the Department is planning for delivering content through online and offline mode to the possible extent.
7. Planning to continue field trips /industrial visits and also provide extra credits to students as per the schedule attached (in page no.20)
8. Planning to continue for the II and III year 60:40 and 50:50 for the I year pattern for evaluation purpose. This year we are supplying both Model Question Papers and Question Banks in Telugu and English media.
9. Utilizing various online platforms viz. Zoom, Free Conference Call, Google Duo, and Google Meet for taking classes to reach each student in this academic year.
10. Encouraging students to do free or paid online courses such as MOOCS or courses on SWAYAM for their better understanding of domain subjects for which they will be given extra credits.
11. Introducing at least four certificate courses from this current academic year.
12. Modifying Action Plan of the Department for 2021-22, including research activities, organizing seminars/ workshops/training programs, webinars , finishing school and summer school etc.,
13. Proposed for community service/extension activities/ projects for the benefit of the students and society.
14. Planning to introduce new courses from this academic year 2021-22 onwards, namely BMS (Agri Storage & Supply Chain), BBA (Digital Marketing) and B.Voc (Hospitality & Hotel Management)
15. Planning to follow the Bloom’s Taxonomy guidelines while preparing question papers.
16. Any other proposal with the permission of the Chair.

**RESOLUTIONS:**

1. It is resolved to introduce new syllabus for 1st year (I SEM and II SEM) as per APSCHE guidelines.
2. It is resolved to implement the 2020-21 BoS member’s recommendations.
3. It is resolved to approve the Programme Outcomes for B.Com Program, Program Specific Outcomes for each individual program namely B. Com RCCS (EM and TM), B.Com (CA) and B.Com (CECS) and also Preparation of Course Outcomes for each subject.
4. It is unanimously resolved to approve the additional inputs in various subjects.
5. It is also unanimously resolved the panel of Question Paper Setters and Examiners.
6. It is also unanimously resolved to adopt online method of teaching and learning due to Covid-19.
7. It is resolved to continue field trips /industrial visits and also provide extra credits to students as per the list.
8. It is resolved to continue 60:40 pattern of evaluation as per CBCS.
9. It is also unanimously resolved to utilize online classes for the benefit of the students.
10. It is also unanimously resolved to encourage students to take up free or paid online courses such as MOOCS or courses on SWAYAM for their better understanding of the domain subject and also they will be given extra credits.
11. It is resolved to introduce four new certificate courses from this academic year 2021-2022.
12. It is resolved to approve the modified Action Plan of the Department for 2021-2022, with more activities included.
13. It is resolved to encourage students to participate in curricular and extracurricular activities. They will also be given small projects for their well being.
14. It is resolved to give first preference to CEC and MEC students and allocation of 80% of seats to them and remaining 20% seats to Non Commerce students (Vocational students).
15. It is resolved to introduced three new courses from this academic year 2021-2022 namely BMS (LMS), and B.Voc (Hospitality & Hotel Management)
16. It is resolved to follow the Bloom’s Taxonomy guidelines while preparing question papers.

**CHAIRMAN**

**Board of Studies,**

**Department of Commerce.**

**PITHAPUR RAJAH’S GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA**

**KAKINADA 533 001-ANDHRA PRADESH**

***An AUTONOMOUS and NAAC Accredited Institution*(A Grade- 3.17 CGPA)**

**(Affiliated to ADI KAVI NANNAYA UNIVERSITY, Rajamahendravarm.)**

**Academic Cell**

(Certificate to be issued by the UniversityNomine/Subject Expert/Member of BOS)

Department Name:

Name of the BOS Member:

(UniversityNomine/Subject Expert/Industrilist/ Member)

I certify that the syllabus submitted by the Department Commerce is verified by me and I recommend the following suggestions:

1.

2.

3.

4.

5.

The syllabus is approved with the above suggested modification

Signature with Date

**Note: BOS Members are requested to fill the above details with necessary suggestions and send back to the Head of the department along with the syllabus**

**PR GOVERNMENT COLLEGE (A) KAKINADA**

**DEPARTMENT OF COMMERCE**

**REPORT ON UG (II &III Years) BoS FOR THE ACADEMIC YEAR 2020-21**

-----------------------------------------------------------------------------------------------------The Board of Studies for the UG Courses of Commerce Department was held on **23.06.2020** in online mode under the Chairmanship of Dr J.Pandu Ranga Rao, Head of the Commerce Department, PR Government College (A), Kakinada. The meeting was attended by Dr P Uma Maheswari Devi, Assistant Professor, Adikavi Nannaya University as the University Nominee and Sri R Venkatewarlu, Lecturer in Commerce, Ideal College, Kakinada and Smt. RRD Sirisha, Head of the Commerce Department, ASDW College (A), Kakinada were attended as Subject Experts. In addition to that Sri D Ramesh, Chairman, Kakinada Chamber of Commerce was also present in the meeting along with other BoS members and Student Representatives.

**The august body had deliberations on the agenda proposals of the meeting and the following is the summary of deliberations held.**

**1**. Dr. J Panduranga Rao, the Chairman of the BoS had introduced the University Nominee, Subject and Industry Experts to the other members and commenced the meeting by briefing the contents of the BoS for UG (II and III Years), importance of it and the agenda of the BoS.

**2**. Further the Chairman has explained the agenda items on which extensive discussions were held and all the BoS members have actively participated in the deliberations. Later he briefly explained the course structure design and syllabi of II and III years of the UG Program. He added that there are no changes to the existing syllabi of the same. He further explained that APSCHE norms and guidelines will be followed in framing the curriculum for I year in view of the proposed changes to curriculum structure by the Government.

**3.**He further highlighted that as per the suggestions of University Nominee in previous BoS of 2019-2020, Model Question Papers are prepared in alignment with Blueprints. He added that the course structure for II and III years for 2020-21 to follow the existing system of 60:40 for evaluation without any change from last year.

**4.**The University Nominee Dr P Uma Mahewari Devi has expressed her satisfactory views on the BoS proposals and opined that changes are made in accordance with the suggestions given in the last BoS. She further added that it would be useful for students to include a course on Research Methodology for the programs which are having Project Work in the curriculum. She further added that one chapter on Human Resource Management can also be included.

**5.**Program Outcomes, Program Specific Outcomes and Course Outcomes were placed before the august body and the same were approved. The board had approved the revised panel of Question Paper Setters and Examiners with a view to bring in more diversity in evaluation.

**6.**The Chairman has appraised the members about the inclusion of additional inputs besides the normal syllabus to cover the latest happenings in the field of Commerce. The decision on allowing extra credits for various activities taken by the College was also submitted to the Board. The august body has appreciated the inclusion of additional inputs and extra credits to motivate the students to further their studies.

**7.**The Board was apprised of the various online teaching methods being followed by the Department and approved the proposal of online evaluation for the academic year 2020-21 wherever necessary and feasible in view of the pandemic situations. Smt. RRD Sirisha, has opined that online teaching is to happen in a structured way to avoid the inconsistencies in delivery of course. This was supported by the other members of the body. The Board has recommended the Chairman to formulate a plan for the same since the pandemic situation is very grim and physical classrooms are highly doubtful.

**8.**It is stressed to encourage the students to enroll in the courses such as MOOCS or SWAYAM to improve their knowledge in domain subjects. It was also decided to introduce four new certificate courses from this academic year. The action plan of the department was also approved by the Board along with the proposal of community service. Sri R Venkateswarlu has suggested conducting the certificate courses online and making them more student friendly in terms of access and usability.

**9.** The Chairman has apprised the Board about the proposal of introducing three new courses namely BMS (Agri Storage & Supply Chain), BBA (Digital Marketing) and B.Voc (Hospitality & Hotel Management) and Board has approved the same and authorized the Chairman to follow the necessary procedures for the same. Smt P Uma Maheswari Devi has suggested that one chapter on Marketing can be included in the BBA (Digital Marketing) syllabus. Sri D Ramesh, Industrial Expert has opined that these courses are highly useful for career and should be run in collaboration of Industry only. The Chairman has apprised the Board that the BMS Program is being offered in collaboration with Logistics Skills Sector Council and the remaining programs also will be run with industry collaboration only.

**10.**In the end the Chairman has informed the Board that the department is going to introduce the Bloom’s Taxonomy guidelines while preparing question papers to improve the evaluation standards thus the student understanding. Later student representatives’ queries were answered by the Chairman regarding online delivery of classes as well as proposed online evaluation.

**11**. The University Nominee, Subject and Industry Experts have appreciated the Chairman for all the efforts for student development and curriculum enrichment activities.

The meeting was ended with the offer of Vote of Thanks by K Rajeswari, faculty member.

**NEWLY INTRODUCING COURSES**

1. BMS - Agri Storage & Supply Chain” (UG) from this academic year 2020-21. obtained a MoU with Logistics Sector Skill Council (LSC) on 19-02-2020 which has been working with MHRD with an intention to develop skill embedded degree course in Logistics at U.G. level. L.S.C has designed BMS – Agri Storage & Supply Chain” with total 6 semesters, out of which last two semesters (V & VI) are apprenticeship.
2. B. Voc (Hospitality and Hotel Management) from 2020-21 academic onwards.
3. BBA (Digital and social media marketing)

**LIST OF PAPER SETTERS AND EXAMINERS:**

LECTURERS WORKING IN DEPARTMENT OF COMMERCE

ARTS COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM

1. LECTURERS WORKING IN DEPARTMENT OF COMMERCE

IDEAL COLLEGE ARTS & SCIENCE (AUTONOMOUS), KAKINADA.

1. LECTURERS WORKING IN DEPARTMENT OF COMMERCE

Y.N.COLLEGE (AUTONOMOUS), NARASAPURAM.

1. LECTURERS WORKING IN DEPARTMENT COMMERCE

D.N.R. COLLEGE ARTS & SCIENCE (AUTONOMOUS), BHIMAVARAM

1. LECTURERS WORKING IN DEPARTMENT COMMERCE

Dr.V.S. KRISHNA COLLEGE ARTS & SCIENCE (A), VIZAG.

1. MAHARAJA’S COLLEGE, (AUTONOMOUS) VIZIANAGARAM.
2. LECTURERS WORKING IN DEPARTMENT COMMERCE

ASNM Govt College (A) PALKOL.

1. LECTURERS WORKING IN DEPARTMENT COMMERCE

SRR & CVR Govt College (A) Vijayawada.

**Revised Common Framework of CBCS for Colleges in Andhra Pradesh**

**(A.P. State Council of Higher Education)**

**+**

**BBA Digital Marketing**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First  Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. | Foundation  Course-1 | HVPE (Human Values &  Professional Ethics) | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation  Course-2 | Environmental Studies | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1A | Management Process | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2A | Managerial Economics | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3A | Fundamentals of Marketing and Digital Markets | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **600** | **250** | **350** | **27** | **22** |

**Table 2: semester - II**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First  Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second  Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. | Foundation Course-3 | ICT-1 (Information &  communication Technology) | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation  Course-4 | Communication & Soft  Skills-1 | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1B | **Business Statistics** | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2B | Accounting for Managers | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3B | Business Environment | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **600** | **250** | **250** | **27** | **22** |

**Table – 3 Semester - III**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First  Language | English | 100 | 40 | 60 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 40 | 60 | 4 | 3 |
| 3. | Foundation Course-5 | ICT-2 (Information &  communication Technology) | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation  Course-6 | Communication & Soft  Skills-2 | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1C | Operations Management | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 2C | **Affiliate Marketing** | 100 | 40 | 60 | 5 | 4 |
| 7. | DSC 3C | Organization Behaviour | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **600** | **200** | **400** | **27** | **22** |

**Table – 4 Semester - IV**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | Foundation  Course-7 | Communication & Soft  Skills-3 | 50 | --- | 50 | 2 | 2 |
| 2. | Foundation Course-8 | Analytical Skills | 50 | --- | 50 | 2 | 2 |
| 3. | Foundation  Course-9 | Entrepreneurship | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation  Course-10 | Leadership Education  (LE) | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1D | Financial Management | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 2D | Digital and Social Media Marketing | 100 | 40 | 60 | 5 | 4 |
| 7. | DSC 3D | Business Ethics &  Corporate Governance | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **500** | **120** | **380** | **23** | **20** |

\*HVPE: May be taught by Telugu Teachers

\*\*Analytical Skills: To be taught by Maths/Statistics teachers (and partly by English Teachers)

**Table – 5: Semester – V**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | Skill Based  Course | Business Leadership | 50 | - | 50 | 2 | 2 |
| 2. | DSC 1 E | **E-Commerce** | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 2 E | **Business Laws** | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 3 E | **Taxation** | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 1F | **Search Engine**  **Optimization** | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 1F | **Content Marketing** | 100 | 40 | 60 | 5 | 4 |
| 7 | DSC 1F | Project - I | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **650** | **240** | **410** | **32** | **26** |

**Table – 6: Semester – VI**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | Skill Based Course | Event Management | 50 | - | 50 | 2 | 2 |
| 2. | DSC 1 G | International Business | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 2 G | Medium, Small & Micro Enterprises Management | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 3 G | Project Management | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 1 H | Lead Generation and  E-Marketing | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 2 H | IT Tools for Digital  Marketing | 100 | 40 | 60 | 5 | 4 |
| 7 | DSC 3 H | Project Work-2 | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **650** | **240** | **410** | **32** | **26** |
| **Grand Total** | | | **3600** | **-** | **-** | **-** | **138** |

***Note:***

*2.The colleges have to****implement original project work*** *which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ANNEXURE - III CBCS CURRICULAR FRAMEWORK (2020 - 21 ONWARDS) - B.Com., BBA, BCA etc.** | | | | | | | | | | | | | | | |
| **Subjects** | | **SEM I** | | **SEM II** | | **SEM III** | | **SEM IV** | | **SEM V** | | **SEM VI** | |  | |
| **Hrs/W** | **Credits** | **Hrs/W** | **Credits** | **Hrs/W** | **Credits** | **Hrs/W** | **Credits** | **Hrs/W** | **Credits** | **Hrs/W** | **Credits** |
| **Languages** | |  |  |  |  |  |  |  |  |  |  |  |  |
| English |  | 4 | 3 | 4 | 3 | 4 | 3 |  |  |  |  |  |  |
| Language (H/T/S) |  | 4 | 3 | 4 | 3 | 4 | 3 |  |  |  |  |  |  |
| Life Skill Courses | | 2 | 2 | 2 | 2 | 2+2 | 2+2 |  |  |  |  |  |  |  | |
| Skill Development Courses | | 2 | 2 | 2+2 | 2+2 | 2 | 2 |  |  |  |  |  |  |
| **Core Courses\*\*\*** | |  |  |  |  |  |  |  |  |  |  |  |  |
| Core | | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |  |  | THIRD PHASE of APPRENTICESHIP  Entire 5th / 6th Semester | | FIRST and SECOND  PHASES (2 spells) of APPRENTICESHIP  between 1st and 2nd year and between 2nd and 3rd year (two summer vacations). | |
| Core | | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |  |  |
| Core | | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |  |  |
| Core | |  |  |  |  |  |  | 5 | 4 |  |  |
| Core | |  |  |  |  |  |  | 5 | 4 |  |  |
| Core | |  |  |  |  |  |  | 5 | 4 |  |  |
| **(Domain Related) Skill Enhancement Courses\*\*\*\* (SECs)** | |  |  |  |  |  |  |  |  | 5 | 4 |
|  |  |  |  |  |  |  |  | 5 | 4 |
|  |  |  |  |  |  |  |  | 5 | 4 |
|  |  |  |  |  |  |  |  | 5 | 4 |
|  |  |  |  |  |  |  |  | 5 | 4 |
|  |  |  |  |  |  |  |  | 5 | 4 |
| **Hrs/W (Academic Credits)** | | 27 | 22 | 29 | 24 | 29 | 24 | 30 | 24 | 30 | 24 | 0 | 12 | 4 | 4 |
| Project Work |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |
| **Extension Activities** | |  |  |  |  |  |  |  |  |  |  |  |  |
| NCC/NSS/Sports/Extra Curricular | |  |  |  |  |  |  |  | 2 |  |  |  |  |
| Yoga | |  |  |  |  |  | 1 |  | 1 |  |  |  |  |
| Extra Credits | |  |  |  |  |  |  |  |  |  |  |  |  |
| **Hrs/W (Total Credits)** | | 27 | 22 | 29 | 24 | 29 | 25 | 30 | 27 | 30 | 24 | 0 | 12 | 4 | 4 |

**B.Com - Semester –I**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. | Life Skill Courses |  |  |  |  |  |  |
| 4. | Skill Development Courses |  |  |  |  |  |  |
| 5. | DSC 1 A | Fundamentals of Accounting (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2 A | Business Organization and Management (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3 A | Business Environment(Gen)/  Information Technology(CA) | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **500** | **250** | **250** | **27** | **22** |
|  | | |  |  |  |  |  |
|  | | |  |  |  |  |  |
|  | | |  |  |  |  |  |

**B.Com - Semester – II**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. |  |  | 50 | --- | 50 | 2 | 2 |
| 4. |  |  | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1 B | Financial Accounting (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2 B | Business Economics (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3 B | Banking Theory &Practice (Gen) / | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **600** | **250** | **350** | **27** | **22** |

**II YEAR**

**B.Com- Semester – III**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First Language | English | 100 | 40 | 60 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 40 | 60 | 4 | 3 |
| 3. | Foundation Course- 5 | ICT-2 (Information & Communication Technology | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation Course-2 B | Communication & Soft Skills-2 | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1 C | Advanced Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 2 C | Business statistics | 100 | 40 | 60 | 5 | 4 |
| 7. | DSC 3 C | Marketing | 100 | 40 | 60 | 5 | 4 |
| 8. | DSC 4 C |  |  |  |  |  |  |
| Total | | |  |  |  |  |  |

**B.Com -Semester – IV**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | DSC1D | CORPORATE ACCOUNTING | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC2D | COST AND MANAGEMENT ACCOUNTING | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC3D | INCOME TAX | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC4D | BUSINESS LAW | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC5D | AUDITING | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC6D | GOODS AND SERVICE TAX | 100 | 40 | 60 | 5 | 4 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** | | | **600** | **240** | **360** | **30** | **24** |

**III YEAR**

**B.Com -Semester – V**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | DSC 1 E | Business Laws | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 E | Auditing | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 E | Cost and Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 4 E | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 5 E | Advanced Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 6 E | Management Accounting | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **600** | **240** | **360** | **30** | **24** |

**B.Com -Semester – VI**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | DSC 1 F | Business Laws | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 F | Auditing | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 F | Cost and Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 4 F | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 5 F | Advanced Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 6 F | Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 7. | DSC 7 F | Project Report | 100 | --- | 100 | 5 | 4 |
| **Total** | | | **700** | **240** | **460** | **35** | **28** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  | | --- | --- | --- | --- | | 1 | **MOOC**  **Course** | *SWAYAM /NPTEL /CEC etc., (Course Completion certificate with credits should be produced for the claim of extra credits )* | *Total credits achieved will be considered* | | 2 | **NCC** | *B CERTIFICATE* | *2* | | 3 | **Sports** | *Participation in National Camp after ‘B’ certificate* | *3* | | *C certificate* | *4* | | *Adventure camp/RD parade along with ‘B’* | *5* | | *Failed in B certificate Examination* | *1* | | *Intercollegiate selection* | *2* | | 4 | **NSS** | *South zone selection* | *3* | | *All India participation* | *4* | | *Winning medals in all India competitions* | *5* | | *40% attendance in regular NSS activities* | *1* | | 5 | **JKC** | *50% attendance with Community Service* | *2* | | *Conduct of survey/Youth exchange/RD* | *3* | | *Enrollment and training* | *1* | | 6 | **Community service** | *Campus recruitment local level* | *2* | | *MNCs/reputed companies* | *3* | | *Participation in community service by departments (outreach programmes)* | *2* | | 7 | **Cultural activity** | *Winning medals at state level-2,*  *District level-1* | *2*  *1* | | 8 | **COP/Add on Course** | *Pass in Certificate Exam-1,*  *Diploma-2* | *1*  *2* | | 9 | **Support services** | *Lead India, Health club, RRC and Eco Club etc., participation in various programmes* | *1* | | 9 | **Support services** | *Lead India, Health club, RRC and Eco Club etc., participation in various programmes* | *1* |   **TABLE FOR EXTRA CREDITS** |

**P.R.GOVT COLLEGE (AUTONOMOUS), KAKINADADEPARTMENT OF COMMERCE**

**Departmental Action Plan for the year 2021 - 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.N** | **MONTHS** | **ACTIVITY** | **PROBABLE DATE** | **REMARKS** |
| 1 | June  2020 | Counseling sessions for I year students   1. About curriculum 2. About semester system & CBCS system 3. About Examination pattern 4. About co-curricular activities 5. About extension activities. 6. Bridge Course for Non Commerce students   g) Establishment of commerce club to under commerce activities . | II  Week  &  III Week  IV Week |  |
| 2 | July | Participation of students in curricular and extra curricular Activites . | I Week  I Week  II Week |  |
| 3 | Planning to arrange online a guest lecture through Virtual Class Room  Arrange an awareness to students to enroll for online courses either in MOOCS or in Swayam | III Week  &  IV Week |
| 5 | Aug | Department of commerce implements organizing programs under commerce club.  Independence day celebrations ( decoration of class rooms by students) | I Week  II Week |  |
| 6 | Plan to arrang Guest lecture current activities  I/III/IV I mid exams | III week  IV Week |
| 7 | Sep | celebrations of Teachers day | I Week  II Week |  |
| 8 | Field trip for I B.Com students  I/III/IV II mid exams, All B.Com Students are encouraged to enroll for CERTIFICATES COURSE. | I Week  IV Week |
| 9 | Oct | Department of commerce implements remedial classes , special preparation Mock assignment  Semester End Examinations  Planning to arrange Field Visit / Workshop / Seminar for Commerce Students & Faculty | I Week  IV Week |  |
| 10 | Nov | I/III/IV I mid exams conducted | I,II,III Week |  |
| 11 | Field trip / Faculty Development Program/  webinar one day . | IV Week |
| 12 | Dec | Department of commerce implements, participation of students in celebrations National and international days . | I Week  I Week |  |
| 13 | Guest lecture on national importance | III Week |
| 14 | Jan  2021 | Department of commerce implements Organization of Quiz online ProgrammeII/IV/VI I mid exams | I Week  II Week |  |
| 15 | Supplying study material on Important topics | IV Week |
| 16 | Feb | Remedial classes conducted for slow learners along with  II/IV/VI II mid exams additional classes | III Week  IV Week |  |
| 17 | Mar | Annual day celebrations & Sports day  Women’s dayII/IV/VI semester examinations | III Week  IV Week |  |

Dr.J.PANDU RANGA RAO

LEC-INCHARGE OF COMMERCE

P.R.GOVT.COLLEGE (A), KAKINADA

**PROGRAM OUTCOMES,**

**PROGRAM SPECIFIC OUTCOMES &**

**COURSE OUTCOMES**

**B.Com PROGRAM OUTCOMES**

On successful completion of Graduate program, graduating students will be able to:

**PO 1 DOMAIN EXPERTISE:**

* Acquire comprehensive knowledge and understanding about the domain
* Apply the knowledge in real life situations
* Understand about dynamics of the subject areas and the impact of changes

**PO 2 LIFE-LONG LEARNING AND RESEARCH:**

* Learn how to learn, unlearn and relearn.
* Adapt to the dynamics of work place and life
* Develop a questioning mind and analyze for reasons.

**PO 3 MODERN EQUIPMENT USAGE:**

* Understand how to effectively access, retrieve and use information on the Internet.
* Use technology intelligently for communication, entertainment and for the benefit of society at large
* Develop skills for effective use of various learning sources on the Internet

**PO 4 COMPUTING SKILLS AND ETHICS:**

* Abe to use the computer technology to complement the domain expertise
* Able prepare domain related work using the computer software packages for decision making
* Ensure ethical practices in both on the job and off the job.

**PO 5 COMPLEX PROBLEM INVESTIGATION & SOLVING:**

* Be a rational thinker and apply the domain and common knowledge for reasoning
* Able to collect the data and interpretation and justify the conclusion.
* Able to inform the results to stakeholders and reporting

**PO 6 PERFORM EFFECTIVELY AS INDIVIDUALS AND IN TEAMS:**

* Able to see the common interest and importance of team work
* Be an effective team member while retaining own abilities
* Cooperate, coordinate and perform effectively in diverse teams/groups.

**PO 7 EFFICIENT COMMUNICATION & LIFE SKILLS:**

* Be an effective listener and project views with justification
* Able to use various communication media effectively
* Able to present information clearly and concisely and convincingly

**PO 8 ENVIRONMENTAL SUSTAINABILITY:**

* Be sensitive about environmental issues
* Understand the need and ways for sustainable development
* Propagate and practice the environment protection measures

**PO 9 SOCIETAL CONTRIBUTION:**

* Understand the diversity in society and serve for the common good of the society.
* Sensitized to address societal issues viz: calamities, disasters, poverty, epidemics.
* Be a patriotic citizen to uphold the constitutional values of the country

**PO 10 EFFECTIVE PROJECT MANAGEMENT:**

* Able to develop goals following SMART method
* Able to plan, do, check and act for deviations
* Able to cope with uncertainties and plan changes

**B.COM GENERAL: Both Telugu & English Medium**

**PROGRAM OUTCOMES:**

1. After completing three years of bachelors in commerce B.COM program, student would gain a through grounding in the fundamentals of commerce accounting.
2. The commerce and accounting focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern day challenges in commerce and business.
3. The all inclusive outlook of the course offer a number of value based and job oriented course ensures that student are trained into up-to-date in advanced level affective development also ensure to become a benchmark.

**PROGRAMME SPECIFIC OUTCOMES: B. Com (C.A):**

At the end of three year B.Com programme with specialisation in Computer Application, the students will be able to:-

**PSO 1**- Understand the application of business Knowledge in both theoretical and practical aspects.

**PSO 2**- Determine the procedures and schedules to be followed on preparing financial statements of Companies.

**PSO 3**- Understand the basic concepts and functions of accounting, trade and computer software

**PSO 4**- Develop proficiency in the management of an organisation

**PSO 5**- Attain skills in conducting business transactions online

**PSO6** – Analyse the scope of the business by adopting modern technology in the business practice

**PSO 7** - Follow the ethics pertaining to business transactions

**PSO 8** - Leaners will acquire the skills like effective communication, decision making, and problem solving in day to day business affaires

**PSO 9** - Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain Practical exposure.

**PSO 10**- Learners can also acquire practical skills to work as tax consultant, audit assistantand other financial supporting services.

**PSO 11**- Learners will be able to do higher education and advance research in the field ofCommerce and finance.

**PROGRAMME SPECIFIC OUTCOMES: B. Com (GENERAL):**

**PROGRAM SPECIFIC OUTCOME:**

1. Student will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Student will be able to demonstrate knowledge in setting up a computerized set of accounting books.
2. Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.
3. Student will be able to demonstrate progressive affective domain development of vales of role of accounting in society and business.
4. Student will learn relevant managerial accounting career skill, applying both qualitative and quantitative knowledge to their future career in business.
5. Learners will gain through systematic and subject skill with in various disciplines of commerce, business accounting, economics, finance and auditing.
6. Learning will be able to recognize features and role of businessman entrepreneur, managers, consultant, which will help learners to process knowledge and other soft skill and to react aptly when confronted with critical decision making.
7. Learner will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
8. Learners will acquire the skills like effective communication, decision making problem solving in day to day business affaires.
9. Learners will involve in various co-activities to demonstrate relevancy of fundational and theoretical knowledge of their academic major and to gain practical exposure.
10. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
11. Learners will be able to do higher education and advance in the field of commerce and finance.

**\*\*\*\*\***

**PR Government College (A), Kakinada**

**Department of Commerce: II B.Com (RCCS & CECS)**

**COURSE OUTCOMES:**

|  |  |  |  |
| --- | --- | --- | --- |
| **PROGRAM** | **SEM** | **COURCE** | **COURCE OUTCOMES** |
| II B.COM  (RCCS) | IIISEM | Advanced accounting  (3310)  DSC 1 C | 1. To provide the knowledge of various accounting concepts. 2. To import the knowledge about accounting methods and techniques. 3. 3.Ability to evaluate financial results through examination of relevant data (i.e income statement, balance sheet, cash flow statement and budgets. |
| II B.COM  (RCCS) | IV SEM | Corporate  accounting  (4310)  DSC 1 D | 1. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. 2. Prepare financial accounts of partnership firm indifferent situations of admission ,retirement ,death and insolvency of the partners. |
| II BCom (RCCS) | III Sem | Business statistics  (3306)  DSC 2 C | 1. To provide an understanding for the commerce students on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, regression and correlation analysis and business / economic forecasting. 2. To develop the student’s ability to use mathematics and statistics to solve business problems. 3. To provide a concept in statistics and commonly used quantitative methods, which will prove useful for the students to understand and appreciate other subjects in commerce programme. |
| II BCom (RCCS) | IV Sem | Business statistics  (4306)  DSC 2D | 1. To familiarizes the concept of statistics. To provide practical exposure on calculation of measures of average 2. To provide practical exposure on calculation of measures of correlation andirrigation 3. To introduce the students about the concept of provability 4. To provide practical exposure on calculation of trend analysis |
| BCom (RCCS)/CA | III Sem | Taxation -  3309  DSC 3 C | 1. Understanding basic concepts in Indian Tax Act.1961 2. Getting known with application of principles and provisions of direct tax laws. 3. In order to familiarize the different know-how and heads of income with its components |
| II BCom (RCCS)/CA | IV Sem | Taxation (4309)  DSC 3D | 1. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. 2. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation. 3. Student will able to understand the basic principles underlying the Indirect Taxation Statutes |
| BCom (RCCS) | III Sem | Financial Services, Banking and Insurance (3308)  DSC 4 C | 1. To understand about Financial services (, Banking and Insurance) and apply to real life situations 2. To be aware of the Banking regulation 3. To understand the innovations in Banking and the role of technology |
| BCom (RCCS) | IV Sem | Financial Services, Banking and Insurance (4308)  DSC 4D | 1. To understand the role banker plays in financial system and the lending policies and modes of charges followed by bankers 2. To gain knowledge on how financial markets work 3. To gain knowledge on Insurance policy issue and follow up |
| II B.COM  (CECS) | IIISEM | COSTING  (cecs)  33 | 1. Helps to gather knowledge on preparation of cost sheet in its practical of view . 2. Aimed to familiarize the concept of cost accounting. 3. Develop the knowledge about remuneration and incentives. |
| II B.COM  (CECS) | IV SEM | COSTING  43 | 1. Prepareation of cost sheet 2. 2Analyze of inventory control calculation of labour cost and incentives schemes. |

**Department of Commerce: III B.Com (RCCS & CECS)**

**COURSE OUTCOMES:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Program** | **Semester** | **Course** | **Course Outcomes** |
| BCom (RCCS) | V Sem | Business Law – I (5301) | 1. To understand the provisions of contract law in the context of business transactions 2. To gain knowledge on legal provisions related to sale contracts |
| BCom (RCCS) | VI Sem | Business Law – II (6301) | 1. To gain understanding about consumer protection in India 2. To gain knowledge about company law provisions and apply in business affairs 3. To be aware of intellectual property and cyber law |
| BCom (RCCS) | V Sem | Auditing – I (5310) | 1. To gain working knowledge of legal provisions related to audit 2. To acquire the skill of audit planning and preparation of audit program and vouching. 3. To gain understanding about controls and internal audit. |
| BCom (RCCS) | VI Sem | Auditing – II (6310) | 1. To gain understanding of financial statement audit and institutional audit and audit reporting 2. To gain working knowledge of business letters, reports and communication for business purpose |
| III B.Com  (RCCS) | V Sem | Cost Management Accounting  (5303) | 1. To understand various costing systems and management systems 2. To evaluate the costs and benefits of different conventional and contemporary costing systems 3. To differentiate methods of schedule costs as per unit of production |
| III B.Com  (RCCS) | VI Sem | Cost Management Accounting  (6303) | 1. To differentiate methods of schedule costs as per unit of production 2. To differentiate methods of calculating stock consumption. 3. To identify the specifics of different costing methods \ |
| **III B.Com**  **(RCCS)** | **V Sem** | **Corporate Accounting**  **(5306)** | 1. Understand the regulatory environment in which the companies are formed and operate have a solid foundation in accounting and reporting requirements of the companies Act and relevant Indian accounting standards 2. Understand the value of good will and shares under various methods . 3. . Understand the treatments regarding issues of bonus shares and treatment prior period profits. |
| **III B.Com**  **(RCCS)** | **VI Sem** | **Corporate Accounting**  **(6306)** | 1. Account for mergers and Amalgamation 2. Have a comprehensive understanding of the advanced issues in accounting for Assets, Liabilities and Owner’s Equity. 3. Draft final accounts for manufacturing concerns , Bank and Insurance Companies |
| III B.Com  (RCCS) | V Sem | Advanced Corporate Accounting  DSC 5 E | 1. To understand the regulatory environment in which the companies are formed and operate 2. Have a solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards 3. To draft Final Accounts for Manufacturing concerns, Banks and Insurance Companies |
| III B.Com  (RCCS) | VI Sem | Advanced Corporate Accounting  DSC 6E | 1. To understand the treatment regarding issue of bonus shares and treatment of prior period profits 2. To account for mergers and amalgamations 3. To value goodwill and shares under various methods |
| III BCom (RCCS) | V Sem | Management Accounting  (5316) | 1. To enlighten the students thought and knowledge on management Accounting. Helps to give proper idea on financial statement analysis in practical point of view 2. To introduce the concept of fund flow and cash flow statement 3. To provide knowledge about budget control keeping in mind the scope of the concept |
| III BCom (RCCS) | VI Sem | Management Accounting (6316) | 1. To explain the Management Accounting objective and scope. 2. To illustrate an analysis of liquidity, solvency and profitability ratios. 3. To compute working capital, fund flow and cash flow analysis.To know the Classification of budgets and its computation. |
| **III B.Com**  **CA / CECS** | **V Sem** | **Advanced Accounting**  **(5308)** | 1. To understand the fundamental concepts underlying accounting, finance, management and marketing. 2. To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making. |
| **III B.Com**  **CA / CECS** | **VI Sem** | **Advanced Accounting**  **(6308)** | 1. Account for mergers and Amalgamation Have a comprehensive understanding of the advanced issues in accounting for Assets, Liabilities and Owner’s Equity. 2. Draft final accounts for manufacturing concerns , Bank and Insurance Companies 3. To enable students to Electricity company final accounts using computer |
| III B.COM  (CECS) | V SEM | ITPA (5302) | 1. 1.To introduce the basic concept of income tax 2. It helps to build an idea about income from house property as a concept. 3. 3 .Make the students familiarize with the concept of depreciation and its provisions. |
| III B.COM  (CECS) | VI SEM | ITPA (6302) | 1. To develop an idea about capital gain among students. 2. Enabling the students to have fair idea on set off carry forward losses. |
| III B.Com  Computer application | V Sem | Cost Accounting  (5311) | 1. To imbibe conceptual knowledge of cost accounting. 2. To understand the significance of cost accounting in the modern economic environment 3. To select the costs according to their impact on business |
| III B.Com  Computer application | VI Sem | Cost Accounting  (6311) | 1. To differentiate methods of calculating stock consumption 2. To identify the specifics of different costing methods 3. To Interpret the impact of the selected costs method 4. To apply cost accounting methods to evaluate and project business performance |
| BCom (CA) | V Sem | Mercantile and Industrial Laws – I (5309) | 1. To understand the provisions of contract law in the context of business transactions 2. To gain knowledge on legal provisions related to sale contracts and employee compensation |
| BCom (CA) | VI Sem | Mercantile and Industrial Laws – II (6309) | 1. To gain understanding about consumer protection in India 2. To gain knowledge about company law provisions and apply in business affairs 3. To be aware of intellectual property , cyber law and trade union law |

**BLUE PRINTS**

**FOR THE YEAR 2021-2022**

**YEAR - I**

**B.Com - Semester –I**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. | Life Skill Courses |  |  |  |  |  |  |
| 4. | Skill Development Courses |  |  |  |  |  |  |
| 5. | DSC 1 A | Fundamentals of Accounting (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2 A | Business Organization and Management (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3 A | Business Environment(Gen)/  Information Technology(CA) | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **600** | **250** | **250** | **27** | **22** |

**B.Com - Semester – II**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Course | Name of the Subject | Total Marks | Mid. Sem Exams | Sem. End Exams | Teaching Hours | Credits |
| 1. | First Language | English | 100 | 50 | 50 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 50 | 50 | 4 | 3 |
| 3. |  |  | 50 | --- | 50 | 2 | 2 |
| 4. |  |  | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1 B | Financial Accounting (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 6. | DSC 2 B | Business Economics (Gen & CA) | 100 | 50 | 50 | 5 | 4 |
| 7. | DSC 3 B | Banking Theory &Practice (Gen) / | 100 | 50 | 50 | 5 | 4 |
| **Total** | | | **600** | **250** | **350** | **27** | **22** |

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2020-21** | | |
| **Subject** | **DSC 1 A: Fundamentals of Accounting (Gen, CA & CECS)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Identify transactions and events that need to be recorded in the books ofaccounts. * Equip with the knowledge of accounting process and preparation of final accounts of soletrader. * Develop the skill of recording financial transactions and preparation of reports in accordance withGAAP. * Analyze the difference between cash book and pass book in terms of balance and makereconciliation. * Critically examine the balance sheets of a sole trader for different accountingperiods. * Design new accounting formulas & principles for businessorganisations. |
| MODULE I | Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems). |
| MODULE II | Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems). |
| MODULE III | Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems) |
| MODULE - IV | 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 Balance (including Problems). |
| MODULE - V | Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems). |
| Reference | * Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications * T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications * S N Maheswari and SK Maheswari, Financial Accounting, VikasPublications * R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons * S.P. Jain & K.L Narang, Accountancy-I, KalyaniPublishers * Tulasian, Accountancy -I, Tata McGraw HillCo. * V.K.Goyal, Financial Accounting, ExcelBooks * K. Arunjothi, Fundamentals of Accounting; MaruthiPublications * Prof E Chandraiah : Financial Accounting Seven Hills InternationalPublishers |
| Suggested co-curricular Activities | * Bridge Course for Non-commerceStudents * Practice of Terminology ofAccounting * Quiz, WordScramble, Co-operativelearning * Seminar, Co-operativelearning * Problem SolvingExercises, Matching,Mismatch * Creation of Trial Balance, Visit a firm (Individual andGroup) * Survey on sole proprietorship and prepare final accounts ofconcern * Group Discussions on topics covered insyllabus * Examinations (Scheduled and surprisetests) * Any similar activities with imaginative thinking beyond the prescribedsyllabus |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2020-21** | | |
| **Subject** | **DSC 1 A: Fundamentals of Accounting (Gen, CA & CECS)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 60 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **10** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 1 A: Fundamentals of Accounting (Gen, CA & CECS)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **MODEL QUESTION PAPER (w.e.f. 2021-22)** | | |

**Time: 2 ½ Hrs. Max.marks: 50M**

**SECTION –A**

Answer any **FOUR Questions** from the following 4X5=20M

ఏవైనా లో లోప్రశ్నలకుసమాధానాలువ్రాయండి.

1. Book keeping – బుక్ కీపింగ్
2. Debit note and credit note –డెబిట్ నోట్ మరియు క్రెడిట్ నోట్
3. Pass book and cash book –పాస్ పుస్తకం మరియు నగదు పుస్తకం
4. Trial balance –అంకణా
5. Capital expenditure and revenue expenditure –మూలధన ఖర్చు మరియు రాబడి ఖర్చు
6. Journalize the following transactions - 2018 ఈ దిగువ వ్యవహారాలకు చిట్టా పద్దులు వ్రాయండి - 2018

|  |  |  |
| --- | --- | --- |
| Date | Particulars | Amount |
| Jan 1. | Ramana commenced a business unit with a capital  రమణ వ్యాపార ప్రారంభానికి తెచ్చిన మూలధనం | 1,00,000 |
| Jan 2. | Goods purchased for cashనగదు కు కొన్న సరుకు | 20,000 |
| Jan 5 | Goods sold to Parameshపరమేష్ కు అమ్మిన సరుకు | 15,000 |
| Jan 7 | Goods purchased from Vamsi  వంశీ నుండి కొన్న సరుకు | 10,000 |

2018

1. Entre the following transactions in the purchases book of Pardu 2019 : దిగువ వ్యవహారాలకు కొనుగోలు చిట్టా లో పార్ధు పుస్తకాలలో చూపండి - 2019

|  |  |  |
| --- | --- | --- |
| Date | Particulars | Amount |
| June1 | Goods purchased from Ram  రామ్ నుండి కొనుగోలు చేసిన సరుకు | 10,000 |
| June4.. | Goods purchased for cashనగదు పై కొన్న సరుకు | 5,000 |
| June6. | Goods purchased from Ramesh with cashరమేష్ నుండి నగదుకు కొన్న సరుకు | 4,000 |
| June 8 | Goods purchased from Siri on creditసిరి నుండి అరువు పై కొన్న సరుకు | 3,000 |

**SECTION –II**

Answer ANY THREE **Question** from the followings 3x10=30M

ప్రతియూనిట్నుంచిఒకసమాధానంవ్రాయండి .

8 Write about any eight Accounting Concepts? Explain briefly

ఏవైనాఎనిమిదిఅకౌంటింగ్భావనలనుక్లుప్తంగావివరించండి

9. Journalize the following transactions.ఈక్రిందివ్యవహారాలకుచిట్టాపద్దులువ్రాయండి

2018

|  |  |  |
| --- | --- | --- |
| Date | Particulars | Amount |
| Dec,1 | Durga Rao commenced a business unit with cash  దుర్గారావు నగదుతో వ్యాపారాన్ని ప్రారంభించాడు | 60,000 |
| Dec,3 | goods purchased సరుకు కొనుగోళ్ళు | 15,000 |
| Dec,4 | goods purchased from Teja తేజ నుండి కొన్న సరుకు | 20,000 |
| Dec, 5 | Goods sold సరుకు అమ్మకాలు | 8,000 |
| Dec, 8 | Goods sold to Kumar కుమార్ కు అమ్మిన సరుకు | 5,000 |
| Dec, 10 | Goods returned by Kumar కుమార్ చే వాపస్ చేయబడిన సరుకు | 1,000 |
| Dec,11 | Goods returned to Teja తేజకు పంపిన వాపసులు | 2,000 |
| Dec,12 | Machinery purchased యంత్రాన్ని కొనుగోలు చేసినది | 4,000 |

10. what are the difference between cash discount and trade discount

నగదుడిస్కౌంట్కుమరియువర్తకపుడిస్కౌంట్కుమధ్యగలతేడాలునువివరింపుమ

11. Prepare Trial balance from the following balance of kushal as on 05 June 2018: క్రిందిఇచ్చిననిల్వలనుంచి05 June 2018నాటికుషాల్అంకణాతయారుచేయండి.

|  |  |  |  |
| --- | --- | --- | --- |
| Name of account వివరాలు | Amount | Name of account | Amount |
| Opening stock ప్రారంభ నిల్వ | 20,000 | Furniture ఫర్నిచర్ | 6,000 |
| Purchases కొనుగోళ్ళు | 85,000 | Machinery యంత్రాలు | 62,000 |
| Purchases Returns  కొనుగోలు వాపసులు | 5000 | Debtors రుణ గ్రస్తులు | 36,000 |
| Sales అమ్మకాలు | 1,60,000 | Creditors రుణ ధాతలు | 12,750 |
| Sales Returns అమ్మకాల వాపసులు | 6,200 | Bills Receivable వసూలు బిల్లులు | 4,600 |
| Rent అద్దె | 1,200 | Bills payable చెల్లింపు బిల్లులు | 2,500 |
| Salaries జీతాలు | 5,700 | Cash in hand చేతిలో నగదు | 5,220 |
| Advertisement ప్రకటనలు | 880 | Bank over draft బ్యాంకు అప్పు | 10,000 |
| Commission received వచ్చిన కమిషన్ | 1,440 | Interest on over draft  ఓవర్ డ్రాఫ్టు పై వచ్చిన వడ్డీ | 1,800 |
| Discount (cr) డిస్కౌంట్ (క్రెడిట్) | 710 | Capital మూలధనం | 50,000 |
| - | - | Drawing సొంతవాడకాలు | 7,800 |

12. What are the causes for disagreement of cash book balance and pass book balance.

నగదుపుస్తకంమరియుపాస్పుస్తకంనిల్వలువేరువేరుగాఉండుటకుగలకారణాలనుతెలుపుము

13 . From the following Trial balance, prepare final accounts of Geetha trades for the year ending On 31.12.2018

|  |  |  |  |
| --- | --- | --- | --- |
| **Debit Balance డెబిట్ నిల్వ** | **Amount** | **Credit క్రెడిట్ నిల్వ** | **Amount** |
| Opening stock ప్రారంభ సరుకు | 1000 | Capital మూలధనం | 25000 |
| Purchases కొనుగోళ్ళు | 9000 | Creditors రుణ దాతలు | 3000 |
| Salaries జీతాలు | 1200 | Sales అమ్మకాలు | 12900 |
| Telephone Expenses  టెలిఫోన్ ఖర్చులు | 800 | Mortgage Loan  తనఖా పై అప్పు | 3000 |
| Rent అద్దె | 500 | Discount డిస్కౌంట్ | 2000 |
| General Expenses సాధారణ ఖర్చులు | 600 | Interest వడ్డీ | 1000 |
| Legal Expenses న్యాయ ఖర్చులు | 700 |  |  |
| Cash నగదు | 1000 |
| Bank Balance బ్యాంకు నిల్వ | 2000 |
| Good will గుడ్ విల్ | 1000 |
| Patents పేటెంట్లు | 3000 |
| Machinery యంత్రాలు | 4000 |
| Wages వేతనాలు | 1000 |
| Carriage రవాణా | 600 |
| Returns వాపసులు | 500 |
| Debtors రుణ గ్రస్తులు | 20000 |
|  | 46900 |  | 46900 |

Adjustments:

* Closing Stock ముగింపుసరుకు Rs : 4,500 /-
* Prepaid Salaries ముందుగాచెల్లించినజీతాలు Rs :500 /-
* Out Standing Rent చెల్లించవలసినఅద్దె Rs : 200/-
* Reserve for Bad debts రానిబాకీలనిధి Rs : 5 %
* Bad Debts రానిబాకీలు Rs : 1000/-
* Discount on Debtorsరుణగ్రస్తులమీదవడ్డీRs :5%

కిందిఇచ్చినఅంకణానుంచిగీతట్రేడర్స్ముగింపులెక్కలను31.12.2018తయారుచేయండి

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| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 1 A: Fundamentals of Accounting (Gen, CA & CECS)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **QUESTION BANK** | | |

**INTRODUCTION TO ACCOUNTING**

**Essay questions**

1. Explain the main objectives and functions of Accounting

అకౌంటింగ్యొక్కప్రధానలక్ష్యాలుమరియువిధులనువివరించండి

1. Briefly explain about any five Accounting Concepts?

ఏదైనాఐదుఅకౌంటింగ్భావనలగురించిక్లుప్తంగావివరించండి

1. What is book keeping, accountancy? Distinguish between Book Keeping, Accountancy?

బుక్కీపింగ్, అకౌంటెన్సీఅంటేఏమిటి? బుక్కీపింగ్, అకౌంటెన్సీమధ్యగల తేడాల నువ్రాయండి

1. What are accounting conventions ?explain them briefly

.అకౌంటింగ్ సాంప్రదాయాలు అంటే ఏమిటి? వాటినిక్లుప్తంగావివరించండి

1. Explain the advantages and limitations of accounting?

అకౌంటింగ్యొక్కప్రయోజనాలుమరియుపరిమితులనువివరించండి?

1. Classification of accounts and debit, credit principles .

ఖాతాలవర్గీకరణమరియుడెబిట్, క్రెడిట్సూత్రాలు

1. Branches of accounting అకౌంటింగ్శాఖలు
2. One problem on journal entries (or) ledger చిట్టాపద్దులు (లేదా) ఆవర్జా నుండి ఒక లెక్క

**Short questions**

1. What is an accounting cycle?అకౌంటింగ్చక్రంఅంటేఏమిటి?
2. What is double entry system జంటపద్దువిధానంఅంటేఏమిటి
3. What is journal . చిట్టాఅంటేఏమిటి
4. What is journal entry . చిట్టాపద్దుఅంటేఏమిటి
5. What is ledger ఆవర్జాఅంటేఏమిటి
6. What is accounting equation అకౌంటింగ్సమీకరణంఅంటేఏమిటి

**UNIT –II**

**SUBSIDIARY BOOKS**

**Essay questions**

1. Write various types of subsidiary books

వివిధరకాలసహాయకపుస్తకాలనువ్రాయండి

1. Define cash book? Write about different types of cash book?

నగదుపుస్తకాన్నినిర్వచించుమువివిధరకాలనగదుపుస్తకాల గురించివ్రాయండి

1. What are the difference between cash discount and trade discount

నగదుడిస్కౌంట్మరియువర్తకపుడిస్కౌంట్మధ్యతేడాఏమిటి?

1. Explain the important points to be followed in the preparation of three column cash book

మూడువరసుల నగదుపుస్తకంతయారీలోఅనుసరించాల్సినముఖ్యమైనఅంశాలనువివరించండి

1. Problem onsubsidiary books(purchases book, sales book, p/R book , sales/R book

సహాయక చిట్టా నుండి లెక్క (కొనుగోలు పుస్తకం, అమ్మకాల పుస్తకం, కొనుగోలు వాపసుల పుస్తకం , అమ్మకాలు వాపసుల పుస్తకం)

1. one problem on Cash book (simple ,two ,three ,petty cash book )

నగదుపుస్తకంనుండిఒకలెక్క (సాధారణ, రెండు, మూడు, చిల్లరనగదుపుస్తకం)

**Short questions**

1. Discount allowed ఇచ్చిన **డిస్కౌంట్**
2. What is contra entry **ఎదురుపద్దుఅంటేఏమిటి**
3. Discount **డిస్కౌంట్**
4. Trade discount **వర్తకపుడిస్కౌంట్**
5. Discount received **. వచ్చిన డిస్కౌంట్**
6. Debit note **డెబిట్నోట్**
7. Credit note **క్రెడిట్నోట్**
8. Invoice **ఇన్వాయిస్**
9. Cash book **నగదుపుస్తకం**

**UNIT-III**

**TRIAL BALANCE AND RETIFICATION ERRORS**

**Essay questions**

1. Define trial balance? Explain how to prepare trial balance

అంకణాఅంటేఏమిటి ? దాన్నిఏవిధంగాతయారుచేస్తారు ?

1. Write about the objectives and methods of preparing trial balance.

అంకణా తయారు చేయడం లో ఉద్దేశాలను మరియు అంకణా తయారు చేసే పద్దతులను తెలియజేయండి

1. What do you mean by suspense account? Why it is opened?

అనామతుఖాతాఅంటేఏమిటి ? దానినిఎందుకుతెరుస్తారు? వివరించండి.

1. What is an error ?explain various types of errors .

దోషంఅనగానేమి? వివిధ రకాల దోషాల గురించిక్లుప్తంగావివరించండి .

**Short questions**

1. Types of errors- వివిధ రకాల దోషాలు
2. Suspense account – అనామతు ఖాతా .

**UNIT-IV**

**BANK RECONCILIATION STATEMENTS**

**Essay questions**

1. What is meant by Bank Reconciliation Statement ? why it is prepared .

బ్యాంకు నిల్వల సమన్వయ పట్టీ అంటే ఏమిటి? దీనిని ఎందుకు తయారు చేస్తారు

1. What are the causes for disagreement of cash book balance and pass book balance.

నగదుపుస్తకంమరియుపాస్పుస్తకంనిల్వలువేరువేరుగాఉండుటకుగలకారణాలనుతెలుపుము

1. Any four reasons to different cash book balance with pass book balance?

పాస్బుక్బ్యాలెన్స్‌తోవిభిన్ననగదుపుస్తకబ్యాలెన్స్‌కుఏదైనానాలుగుకారణాలుఉన్నాయా?

1. What are the causes for disagreement of cash book and pass book balance

నగదుపుస్తకంమరియుపాస్బుక్నిల్వల యొక్కఅసమ్మతికి గల కారణాలుఏమిటి

1. One problem on B.R.S - B.R.S నుండి ఒక లెక్క .

**Short questions**

1. Briefly explain the significance of bank reconciliation statement

బ్యాంకు నిల్వల సమన్వయ పట్టీ యొక్క ప్రాముఖ్యతను వివరించండి

1. Why bank reconciliation statement is prepared .

బ్యాంకు నిల్వల సమన్వయ పట్టీ ను ఎందుకు తయారు చేస్తారు

**UNIT-V**: **FINAL ACCOUNTS**

**Essay questions**

1. What are the different types of assets? వివిధరకాలఆస్తులు ను గురించి వివరించండి ?

**Short questions**

1. Capital expenditure మూలధనవ్యయం
2. Revenue expenditure ఆదాయవ్యయం
3. Trading a/c వర్తకపు ఖాతా
4. Profit &loss a/c లాభ నష్టాల ఖాతా
5. Balance sheet ఆస్తి అప్పుల పట్టిక
6. Prepaid expenses. ముందుగా చెల్లించిన ఖర్చులు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2A: Business Organization & Management (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |

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| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Understand different forms of businessorganizations. * Comprehend the nature of Joint Stock Company and formalities to promote a Company. * Describe the Social Responsibility of Business towards thesociety. * Critically examine the various organizations of the business firms and judge the best amongthem. * Design and plan to register a business firm. Prepare different documents to register a company at hisown. * Articulate new models of businessorganizations. |
| MODULE I | **Introduction Concepts of Business, Trade, Industry and Commerce:** Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation |
| MODULE II | **Forms of Business Organizations:** Features,Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company |
| MODULE III | C**ompany Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents ofProspectus |
| MODULE - IV | **Management:** Meaning Characteristics - Fayol’s 14 Principles of Management - Administration Vs Management - Levels of Management |
| MODULE - V | **Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff ofOrganisation |
| Reference | 1. Industrial Organization and Management,C.B.Guptha, Sultan Chand. 2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications,Chennai. 3. Business Organization -R.K.Sharma and Shashi K Gupta, KalyaniPublications. 4. Business Organization & Management: Sharma Shashi K. Gupta, KalyaniPublishers 5. Business Organization & Management: C.R. Basu, Tata McGrawHill 6. Business Organization & Management: M.C. Shukla S.Chand, 7. Business Organisation and Management, Dr.NeeruVasishth, Tax MannPublications. 8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers,Hyderabad |
| Suggested co – curricular Activities | * Book Reading * Student Seminars, Debates * Quiz Programmes * Assignments * Co-operative learning * Individual / Group Field Studies * Group Discussions on problems relating to topics covered by syllabus * Collecting prospectus of different companies through media * Collection of news reports and maintaining a record of paper-cuttings relating to * topics covered in syllabus * Talk on current affairs about business, industry etc. * Simple project work on development of Certificate of Incorporation, Prospectus and * Certificate of commencement of business * Biography of well-known management thinkers and managers of gigantic companies * Examinations (Scheduled and surprise tests) |

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| **Subject** | **DSC 2A: Business Organization & Management (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **3** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2A: Business Organization & Management (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| MODEL QUESTION PAPER | | |

**Section-I**

**Answer any FOUR Questions:** 4x5 =20 Marks

1. Write about trade classifications వివిధరకాలవర్తకాలవర్గీకరణగురించిరాయుము
2. Explain about Sole Proprietorship సొంతవ్యాపారసంస్థగూర్చిరాయుము
3. Write about Articles of Association ఆర్టికల్స్ఆఫ్అసోసియేషన్గూర్చిరాయండి
4. Write about Administration పరిపాలనగూర్చిరాయండి
5. Write about Line Organization లైన్సంస్థగూర్చిరాయండి
6. Public Company and Private Company పబ్లిక్కంపెనీ, ప్రైవేట్కంపెనీగూర్చిరాయుము
7. Write about Staff Organization స్టాఫ్సంస్థగూర్చిరాయండి

**Section-II**

**Answer any THREE questions:** 3x10 =30 Marks

1. Explain about features of business వ్యాపారంయొక్కలక్షణాలనువివరించండి 9. Describe the aids to trade వర్తకసాధనాలగురించివివరించండి

10. Write about merits of Partnership భాగస్వామ్యవ్యాపారప్రయోజనాలగూర్చిరాయుము

11. Explain the clauses in Memorandum of Association

12. Write about Fayol’s management principles ఫియాల్నిర్వహణసూత్రాలగూర్చిరాయండి

13. Write about merits of Planning ప్రణాళికయొక్కప్రయోజనాలగూర్చిరాయండి

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| **I B.COM(TM, EM, CA) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2A: Business Organization & Management (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| QUESTION BANK | | |

**Unit I : Introduction Concepts of Business, Trade, Industry and Commerce: Business**

**10 Marks**

1. Explain about features of business వ్యాపారంయొక్కలక్షణాలనువివరించండి
2. Describe the aids to trade వర్తకసాధనాలగురించివివరించండి

**5Marks**

1. Write about trade classifications వివిధరకాలవర్తకాలవర్గీకరణగురించిరాయుము
2. Write about industry classifications వివిధరకాలపరిశ్రమలవర్గీకరణగురించిరాయుము

**Unit II : Forms of Business Organizations**

**10 Marks**

1. Write about merits of Partnership భాగస్వామ్యవ్యాపారప్రయోజనాలగూర్చిరాయుము
2. Write about merits of Joint Stock Company జాయింట్స్టాక్కంపెనీప్రయోజనాలగూర్చిరాయుము

**5 Marks**

1. Explain about Sole Proprietorship సొంతవ్యాపారసంస్థగూర్చిరాయుము
2. Public Company and Private Company పబ్లిక్కంపెనీ, ప్రైవేట్కంపెనీగూర్చిరాయుము

**Unit III : C**ompany Incorporation

**10 Marks**

1. Explain the clauses in Memorandum of Association

మెమొరాండంఆఫ్అసోసియేషన్నందలిక్లాజులనువివరించండి

1. Explain the process of company incorporation కంపెనీసంస్థాపనవిధానాన్నివివరించండి

**5 Marks**

1. Write about Articles of Association ఆర్టికల్స్ఆఫ్అసోసియేషన్గూర్చిరాయండి
2. Write about Prospectus ప్రోస్పెక్టస్గూర్చిరాయండి

**Unit IV : Management**

**10 Marks**

1. Write about Fayol’s management principles ఫియాల్నిర్వహణసూత్రాలగూర్చిరాయండి
2. Explain the levels of Management నిర్వహణలోవివిధస్థాయిలగూర్చిరాయండి

**5 Marks**

1. Write about Management నిర్వహణగూర్చిరాయండి
2. Write about Administration పరిపాలనగూర్చిరాయండి

**Unit V : Management**

**10 Marks**

1. Explain the functions of Management నిర్వహణవిధులనువివరించండి
2. Write about merits of Planning ప్రణాళిక యొక్కప్రయోజనాల గూర్చిరాయండి

**5 Marks**

1. Write about Line Organization లైన్సంస్థగూర్చిరాయండి
2. Write about Staff Organization స్టాఫ్సంస్థగూర్చిరాయండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA) W.e.f. 2021-22** | | |
| **Subject** | **DSC 3A: Business Environment (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |

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| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Understand the concept of businessenvironment. * Define Internal and External elements affecting businessenvironment. * Explain the economic trends and its effect on Governmentpolicies. * Critically examine the recent developments in economic and business policies of the Government. * Evaluate and judge the best business policies in Indian businessenvironment. * Develop the new ideas for creating good businessenvironment. |
| MODULE I | **Overview of Business Environment**: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis. |
| MODULE II | **Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five YearPlans |
| MODULE III | **Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy andRBI |
| MODULE - IV | **Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - LegalChanges. |
| MODULE - V | **Global Environment :**Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation |
| Reference | 1. K. Aswathappa : Essentials of Business Environment, Himalaya PublishingHouse 2. Francis Cherunilam : Business Environment,Himalaya PublishingHouse 3. Dr S Sankaran: : Business Environment, MarghamPublications 4. S.K. Mishra and V.K. Puri : Economic Environment of Business,HPH 5. Rosy Joshi and Sangam Kapoor : Business Environment, KalyanaiPublications 6. A C Fernando: Business Environment,Pearson 7. Dr V Murali Krishna, Business Environment, SpectrumPublications 8. Namitha Gopal, Business Environment, McGraw Hill |
| Suggested co – curricular Activities | * Seminar on overview of business environment * Debate on micro v/s macro dimensions of businessenvironment * Co-operativelearning * Seminar on Monetary policies ofRBI * Debate on social, political and legalenvironment * Group Discussions on Global environment and its impact onbusiness * To learn about NITI Ayog and National DevelopmentCouncil * Seminars on Economic policies like New Industrial policy, Fiscal policyetc. * Reports on WTO,BRICS, SAARCetc. * Examinations (Scheduled and surprise tests) on all units |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA) W.e.f. 2022-22** | | |
| **Subject** | **DSC 3A: Business Environment (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **10** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
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| **Subject** | **DSC 3A: Business Environment (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **MODEL QUESTION PAPER** | | |

Section-A

**Answer any 4 questions. 4 X 5=20**

1. Economic system **ఆర్ధిక వ్యవస్థ**
2. Political system **రాజకీయ వ్యవస్థ**
3. Regional imbalances ప్రాంతీయఅసమతుల్యత
4. Planning Commission **ప్లానింగ్ కమిషన్**
5. National Development Council **జాతీయ అభివృద్ధి మండలి**
6. Competition Act 2002 **కాంపిటీషన్ చట్టం 2002**
7. Government Budget **ప్రభుత్వ బడ్జెట్**

**Section-B**

**Answer any 3 questions. 3X 10=30**

8.What is meant by Business Environment? What are the Micro dimensions of it? వ్యాపార వాతావరణం నిర్వచనం. సూక్ష్మ వాతావరణం నందలి అంశాల

9.What is meant by Business Environment? What are the Macro dimensions of it? వ్యాపార వాతావరణం నిర్వచనం. స్థూల వాతావరణం నందలి అంశాలు

10.What are the determinants of Economic Growth? ఆర్ధిక వృద్ధి కి దోహద కారకాలు

11.Explain about the Industrial Policy, 1991 పారిశ్రామిక విధానం 1991

12.Define Social Justice and explain its principles. సామాజిక న్యాయం నిర్వచనం మరియు మౌలిక సూత్రాలు What is the role of WTO in world trade? ప్రపంచవాణిజ్యంలో WTO పాత్రఏమిటి?

13.What are the effects of globalization? ప్రపంచీకరణయొక్కప్రభావాలుఏమిటి?

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| **I B.COM(TM, EM, CA) W.e.f. 2021-22** | | |
| **Subject** | **DSC 3A: Business Environment (Gen, CA)** | |
| I– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **QUESTION BANK** | | |

**Long Questions**

1. What is meant by Business Environment? What are the Micro dimensions of it? వ్యాపార వాతావరణం నిర్వచనం. సూక్ష్మ వాతావరణం నందలి అంశాలు
2. What is meant by Business Environment? What are the Macro dimensions of it? వ్యాపార వాతావరణం నిర్వచనం. స్థూల వాతావరణం నందలి అంశాలు
3. How demographic variables influence the Business Environment. వ్యాపార వాతావరణం పై జనాభా అంశాల ప్రభావం

UNIT - II

1. What are the determinants of Economic Growth? ఆర్ధిక వృద్ధి కి దోహద కారకాలు
2. Explain what you know about Balanced Regional Development? సంతుల ప్రాంతీయాభివృద్ధి
3. Write about causes of regional imbalances ప్రాంతీయ ఆర్ధిక అసమానతల కు కారణాలు
4. Write about Rostov’s stages of Economic Development. ఆర్ధిక అభివృద్ధి లో రోస్టో సిద్ధాంతం నందలి దశలు
5. What is NitiAayog and what are its functions. నీతి ఆయోగ్ మరియు దాని విధులు
6. Review the progress of Five Year Plans in India.భారత దేశం లో పంచ వర్ష ప్రణాళికల పురోగతి

UNIT - III

1. Explain about the Industrial Policy, 1991 పారిశ్రామిక విధానం 1991
2. Explain about New Economic Policy of 1991 and LPG regime. కొత్త ఆర్ధిక విధానం 1991 మరియు LPG శకం
3. Explain about RBI and Monetary Policy. RBI విధులు మరియు ద్రవ్య విధానం

UNIT - IV

1. Define Social Justice and explain its principles. సామాజిక న్యాయం నిర్వచనం మరియు మౌలిక సూత్రాలు
2. What are the activities related to Social Justice. సామాజిక న్యాయం సాధన కై చేపట్టిన చర్యలు
3. Write about political system in India and importance of political stability for economic development. **భారత దేశం లో రాజకీయ వ్యవస్థ మరియు అభివృద్ధి లో రాజకీయ సుస్థిరత పాత్ర**

**UNIT - V**

1. What is the role of WTO in world trade?ప్రపంచవాణిజ్యంలో WTO పాత్రఏమిటి?
2. What are the functions of WTO**.WTO యొక్కవిధులుఏమిటి?**
3. What are the effects of globalization.ప్రపంచీకరణయొక్కప్రభావాలుఏమిటి?
4. What are the major trade blocs.ప్రధానవాణిజ్యకూటములుఏమిటి?

**Short Questions**

1. Economic system **ఆర్ధిక వ్యవస్థ**
2. Political system **రాజకీయ వ్యవస్థ**
3. Regional imbalances **ప్రాంతీయ అసమానతలు**
4. Growth Vs Development **వృద్ధి Vs అభివృద్ధి**
5. Planning Commission **ప్లానింగ్ కమిషన్**
6. National Development Council **జాతీయ అభివృద్ధి మండలి**
7. Fiscal policy **కోశ విధానం**
8. Government Budget **ప్రభుత్వ బడ్జెట్**
9. Positive Discrimination **సానుకూల వివక్ష**
10. Competition Act 2002 **కాంపిటీషన్ చట్టం 2002**
11. What is SAARC సార్క్అంటేఏమిటి
12. BRICS బ్రక్స్

**SEMESTER – II**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 1B: Financial Accounting (Gen, CA & CECS)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |

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| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Understand the concept of consignment and learn the accounting treatment of the various aspects ofconsignment. * Analyze the accounting process and preparation of accounts in consignment and joint venture. * Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under JointVenture. * Determine the useful life and value of the depreciable assets and maintenance of Reserves in businessentities. * Design an accounting system for different models of businesses at his own using the principles of existing accountingsystem. |
| MODULE I | **Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems). |
| MODULE 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 (including Problems). |
| MODULE III | **Bills of Exchange:** Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems). |
| MODULE - IV | **Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems). |
| MODULE - V | **Joint Venture Accounts:** JointVenture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems). |
| Reference | 1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II,** S Chand Publications, NewDelhi. 2. T. S. Reddy and A. Murthy - **Financial Accounting**, MarghamPublications. 3. R.L. Gupta &V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand. 4. SN Maheswariand SK Maheswari – **Financial Accounting**, Vikas Publications. 5. S.P. Jain &K.L Narang,**Accountancy-I**, Kalyani Publishers. 6. Tulsan, **Accountancy-I**, Tata McGraw HillCo. 7. V.K. Goyal, **Financial Accounting**, ExcelBooks 8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand &Co. 9. Haneef and Mukherjee, **Accountancy-I**, Tata McGrawHill. 10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers. 11. S.N.Maheshwari&V.L.Maheswari, **Advanced Accountancy-I**, VikasPublishers. 12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers. |
| Suggested co – curricular Activities | * QuizPrograms, Problem SolvingExercises * Co-operativelearning, Seminar * Group Discussions on problems relating to topics covered bysyllabus * Reports on Proforma invoice and accountsales * Visit a consignment and joint venturefirms(Individual andGroup) * Collection of proforma of bills and promissorynotes * Examinations (Scheduled and surprisetests) * Any similar activities with imaginative thinking beyond the prescribedsyllabus |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 1B: Financial Accounting (Gen, CA & CECS)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **10** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

|  |  |  |
| --- | --- | --- |
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| **Subject** | **DSC 1B: Financial Accounting (Gen, CA & CECS)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **MODEL QUESTION PAPER** | | |

**Time: 2 ½ Hrs. Max.marks: 60M**

**SECTION –A**

Answer any **FOUR Questions**from the following 4X5=20M

ఏవైనాఐదుప్రశ్నలకుసమాధానాలువ్రాయండి.

1. What are the causes of depreciation ? తరుగుదల గల కారణాలు ఏమిటి?
2. Distinguish between provisions and reserve

ఏర్పాట్లు మరియు రిజర్వుల మధ్య తేడాలను తెల్పండి

1. What is a promissory Note? ప్రామిసరీ నోటు ను నిర్వచించండి
2. Explain difference types of commissions వివిధ రకాల కమీషన్ల గూర్చి వ్రాయండి.
3. Show a model Joint venture’s statement of a/c?

ఉమ్మడివ్యాపారనివేదికఖాతానమూనా చూపుము?

1. A company acquires a lease costing Rs 1,00,000 for a term of 4 years. You find from the annuity tables that in order to written off the lease on annuity method at 5% interest per annum, the amount to be written off annually as depreciation amount to Rs 28,201. Prepare ledger account for all four years

ఒక కంపెని Rs 1,00,000 ల ఖరీదు గల ఒక కౌలును 4 సంవత్సరాల కాలానికి సేకరించింది. కౌలునువార్షిక పద్ధతి క్రింద సంవత్సరానికి 5% వడ్డీతో రద్దు చెయ్యవలెనంటే ప్రతి సంవత్సరం రద్దు చెయ్యవలసిన తరుగుదల Rs 28,201 గా మీకు వార్షిక జంత్రీల ద్వారా మీకు తెలియుచున్నది. నాలుగు సంవత్సరాల కాలానికి కౌలు ఖాతా తయారు చేసి సంవత్సర కాలానికి లాభనష్టాల ఖాతాకు అయ్యే నికర ఖర్చును చూపండి.

1. On 15th March 2017 Mr. Suresh sold goods for Rs: 3,000 to Mr. Naresh on credit . Naresh accepted bill of exchange drawn upon him by Suresh payable after 2 months . On the due date the bill was dishonoured and Suresh paid Rs: 40 as noting charges.

Pass the journal entries in the book of Suresh and Naresh .

మార్చి15 తేదీనసురేష్రూ. 3,000 సరుకులనునరేష్కుఅరువుఫైఅమ్మినాడు. సురేష్రాసిననెలలబిల్లుకునరేష్స్వీకృతితెలిపినాడు. గడువుతేదీనబిల్లుఅనాదరింపబడింది. సురేష్రూ. 40 ధృవీకరణఖర్చులకిందచెల్లించినాడు. సురేష్ , నరేష్పుస్తకాలలోచిట్టాపద్దులువ్రాయండి .

**SECTION –II**

Answer  **ANY THREE Question** from the followings 3x10=30M

ప్రతియూనిట్నుంచిఒకసమాధానంవ్రాయండి .

**UNIT-I**

8 . Define Depreciation? Explain various methods of Depreciation?

తరుగుదలను నిర్వచించి? వివిధ తరుగుదల గణనపద్ధతులువివరించండి

9..On 1st January 2014 Bhargava traders purchased machinery for Rs: 40,000 . On 1st July in same year the firm purchased additional machinery for Rs: 20,000. On 1st July 2016, The machinery purchased on 1st .January 2014 having become obsolete, it was sold for Rs: 32,000. The books are closed on 31st December every year. Prepare machinery account for the three years depreciation @ 10% p.a on Reducing Balance Method.

జనవరి1.2014,తేదీనభార్గవట్రేడర్స్వారురూ. 40,000లకుయంత్రాలనుకొనుగోలుచేశారు. అదేసంవత్సరంజూలై 1 తేదీనసంస్థరూ. 20,000. లకుఅదనపుయంత్రాలనుకొనుగోలుచేసింది. జనవరి1.2014,తేదీనకొన్నయంత్రాలుపనికిరాకుండాపోయినందున , వాటినిజూలై 1 , 2016 తేదీనరూ. 32,000లకుఅమ్మకంజరిగింది. సంస్థపుస్తకాలనుప్రతిసంవత్సరండిసెంబర్31తోముగిస్తారు.

తగ్గుతున్ననిల్వలపద్ధతిప్రకారం 10%చొప్పునతరుగుదలలెక్కించి, మొదటిమూడుసంవత్సరాలకుయంత్రాలఖాతానుతయారుచేయండి.

**UNIT-II**

10... Distinguish between general reserve and specific reserve?

సాధారణరిజర్వుకు మరియుప్రత్యేకరిజర్వుకుఉన్నఏవైనాఐదుతేడాలువ్రాయండి .

**UNIT-III**

11. Mr. Narayana purchased goods for Rs: 15,000 from Ravindra on 1st March 2017. Ravindra drew upon Narayana a 2 month bill. The bill was immediately discounted by Ravindra with his bank @ 6 % p .a . On the due date the bill was dishonoured and bank paid Rs: 100 as noting charges. Prepare the necessary journal entries in the books of both parties. .

మార్చి1,2017 తేదీననారాయణరూ 15,000సరుకులనురవీంద్రనుంచికొనుగొలుచేశాడు. రవీంద్రఅదేమొత్తనికినారాయణపై 2 నెలలబిల్లునురాసినాడు. వెoటనేఆబిల్లునురవీంద్రసంత్సరానికి 6 % చొప్పునతనబ్యాంకులోడిస్కౌంట్చేసినాడు. గడువుతేదినబిల్లుఆనాదరించబడినది.బ్యాంకురూ 100 ధృవీకరణఖర్చులకిందచెల్లిoచెను.అవసరమైనచిట్టాపద్దులుఇరువురి పుస్తకాలలోవ్రాయండి.

**UNIT-IV**

12. Distinguish between “consignment sales’ and ‘ordinary sales” ?

కన్ సైన్ మెంట్అమ్మకాలకు మరియు సాధారణ అమ్మకాలకు మధ్య తేడాలు తెలపండి?

**UNIT-V**

13. Satyam and Sivam entered into a joint venture to purchase and sell timber. Profits and losses were to be shared equally. Satyam financed the venture and sivam undertook the sales. Sivam is entitled to a commission of 5% on the sales proceeds.

Satyam purchased goods to the value of Rs 60,000. He also paid towards freight Rs 1,600 and advancedRs 1,000 to Siva to meet the expenses of joint venture. Sivam paid for carriage Rs 2,000 , rentRs 400 and sundries Rs 100. Slaes made by sivam amount toRs 74,500 .It was agreed that satyam should receive Rs 3,400 as interest on his investment.

The remaining stock unsold goods were taken over by sivam at an agreed valuation of Rs. 2700. Show Joint Venture account in the books of Satyam.

సత్యంమరియుశివంకలపకొనుగోలుచేసిఅమ్ముటకుఒకఉమ్మడివ్యాపారఒడంబడికనుకుదుర్చుకొనిరి. లాభనష్టాలనువారుసమానంగాపంచుకొనెదరు. సత్యంకావలసినధనంపెట్టుబడిపెట్టుటకు, శివంఅమ్మకంచూచుకొనుటకుఅంగీకారమయ్యెను.అమ్మకాలవిలువపై 5 శాతంకమీషన్శివంకుచెల్లించవలెను.

సత్యం60,000 లసరుకునుకొనుగోలుచేసెను. ఫ్రైట్కొరకురూ 1,600 ఖర్చుచేసెను. ఉమ్మడివ్యాపారఖర్చుల నిమిత్తంరూ 1,000 అడ్వాన్సుగాశివంకుఇచ్చెను. .శివం రూ 200 రవాణాఖర్చులురూ 400 , అద్దె, ఇతరఖర్చులకై రూ 100 వెచ్చించెను.శివంరూ 74,500 లకుసరుకుఅమ్మెను.సత్యంపెట్టుబడిపైరూ 3,400 వడ్డీచెల్లించుటకుఅంగీకారమయ్యెను . మిగిలినసరుకునురూ 2,700 లకుశివంతీసుకొనెను. సత్యంపుస్తకాలలోఉమ్మడివ్యాపారఖాతాశివంఖాతాలనుచూపుము.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 1B: Financial Accounting (Gen, CA & CECS)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **QUESTION BANK** | | |

**UNIT-I : DEPRECIATION**

**Essay questions**

1. What is meant by depreciation ?state various methods of calculation of depreciation

తరుగుదల అనగా నేమి ?తరుగుదలను లెక్కించే వివిధ పద్దతులను తెలపండి..

1. Explain the factors effecting on depreciation?

తరుగుదలపైప్రభావంచూపేకారణాలనువివరించండి?

1. Explain the causes of depreciation తరుగుదలకారణాలనువివరించండి
2. Problem on depreciation (F.I.M ) (D.B.M ) తరుగుదల (F.I.M) (D.B.M)నుండి లెక్క

**Short questions**

1. Sinking fund నిక్షేపననిధి
2. Annuity method వార్షికపద్ధతి
3. Diminishing method తగ్గుతున్న నిల్వల పద్ధతి

UNIT –II: PROVISIONS AND RESERVES

**Essay questions**

1. Different types of reserves? వివిధరకాలనిల్వలు?
2. Explain the provisions of reserve . ఏర్పాట్లు మరియు రిజర్వుగురించివివరించండి

**Short questions**

1. Secret reserve రహస్యరిజర్వు
2. Reserves and provisions రిజర్వుమరియు. ఏర్పాట్లు

**UNIT-III**

**CONSIGNMENT ACCOUNT**

**Essay questions**

1. Explain the features of consignment కన్ సైన్ మెంట్ లక్షణాలు వివరింపుము
2. Difference between consignment &joint venture

కన్ సైన్ మెంట్&ఉమ్మడి వ్యాపారానికి మధ్యవ్యత్యాసం

1. Difference between normal loss & abnormal loss

సాధారణనష్టం&అసాధారణనష్టంమధ్యవ్యత్యాసం

1. Problem on ( closing stock, invoice ,abnormal loss )

లెక్క (ముగింపు సరుకు , ఇన్వాయిస్, అసాధారణనష్టం)

**Short questions**

1. Normal Loss సాధారణనష్టం
2. Abnormal Loss అసాధారణనష్టం
3. Del-Credre Commission డెల్-క్రెడిరేకమిషన్
4. Over-Riding Commission ఓవర్‌రైడింగ్కమిషన్
5. Proforma Invoice ప్రొఫార్మాఇన్వాయిస్
6. Valuation Of Closing stock ముగింపుసరుకువిలువ కట్టండి

**UNIT-IV**

**BILLS OF EXCHANGE**

**Essay questions &short questions**

1. Types of bills బిల్లులరకాలు
2. Accommodation bills &trade bills వసతిబిల్లులు&వాణిజ్యబిల్లులు
3. Promissory note &bills differences ప్రామిసరీనోట్&బిల్లులతేడాలు
4. Features of bills . బిల్లులలక్షణాలు
5. Dishonour of bill బిల్లులుఅనాదరణ
6. Drawer and drawee . బిల్లు కర్త మరియు స్వీ కర్త
7. Mutual adjusted bill పరస్పరసర్దుబాటుచేసినబిల్లు
8. Problem on bills of exchange మార్పిడిబిల్లులపైసమస్య

**UNIT-V: JOINT VENTURE**

**ESSAY QUESTIONS**

1. Explain the joint venture andits features ఉమ్మడి వ్యాపారంమరియుదాని లక్షణాలనువివరించండి
2. Difference between joint venture &partnership.

ఉమ్మడి వ్యాపారం మరియు భాగస్వామ్యం మధ్యవ్యత్యాసం

1. Problem on joint venture . ఉమ్మడి వ్యాపారం నుండి లెక్క

**Short questions**

1. Co-partner సహభాగస్వామి
2. Joint bank ఉమ్మడిబ్యాంకు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2 B: Business Economics (Gen, CA )** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Describe the nature of economics in dealing with the issues of scarcity ofresources. * Analyze supply and demand analysis and its impact on consumerbehaviour. * Evaluate the factors,such as production and costs affecting firmsbehaviour. * Recognize market failure and the role of government in dealing with thosefailures. * Use economic analysis to evaluate controversial issues andpolicies. * Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied forbusiness. |
| MODULE I | **Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and theirInterface. |
| MODULE II | **Demand Analysis: M**eaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand |
| MODULE III | **Production**, **Cost and Revenue Analysis**: Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis –Advantages |
| MODULE - IV | **Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly. |
| MODULE - V | **National Income:**Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income |
| Reference | 1. Business Economics -S.Sankaran, Margham Publications,Chennai. 2. Business Economics - KalyaniPublications. 3. Business Economics - Himalaya Publishing House. 4. Business Economics - Aryasri and Murthy, Tata McGrawHill. 5. Business Economics -H.L Ahuja, Sultan Chand &Sons 6. Principles of Economics -Mankiw, CengagePublications 7. Fundamentals of Business Economics -Mithani, Himalaya PublishingHouse 8. Business Economics -A.V. R. Chary, Kalyani Publishers,Hyderabad. 9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers. |
| Suggested co – curricular Activities | * Assignments * StudentSeminars * Quiz ,JAM * StudyProjects * GroupDiscussion * Graphs on Demand function and demandcurves * Learning aboutmarkets * The oral and written examinations (Scheduled and surprisetests), * MarketStudies * Individual and Group project reports, * Annual talk on union and statebudget * Any similar activities with imaginative thinking beyond the prescribedsyllabus |

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| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2B: Business Economics (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **10** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |
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**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2B: Business Economics (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **MODEL QUESTION PAPER** | | |

**SECTION –A**

**Answer any four questions:** 4X 5 =20

1. Discuss nature of business economics వ్యాపారఆర్థికశాస్త్రంయొక్కస్వభావాన్నిచర్చించండి
2. Meaning and definition of economics అర్థశాస్త్రం యొక్క అర్థం మరియు నిర్వచనం
3. Basic concepts of Macro economics స్థూలఆర్థికశాస్త్రంయొక్కప్రాథమికఅంశాలు
4. Demand functions. డిమాండ్ విధులు.
5. Discuss the types of elasticity of demand డిమాండ్ యొక్క స్థితిస్థాపకత యొక్క రకాలను చర్చించండి
6. What is break even analysis బ్రేక్ఈవెన్అనాలిసిస్అంటేఏమిటి
7. Equilibrium price. సమతౌల్య ధర.

**SECTION –B**

**Answer any THREE questions:** 3 X 10=30

8.Define Nature and scope of business economics.

వ్యాపార ఆర్థిక శాస్త్రం యొక్క స్వభావం మరియు పరిధిని నిర్వచించండి

Define Micro and Macro economics. Distinguish between both?

9. మైక్రో మరియు మాక్రో ఎకనామిక్స్ నిర్వచించండి. రెండింటి మధ్య తేడాను గుర్తించాలా?

10.Define demand? Factors affecting on demand ,types of demand డిమాండ్‌ను నిర్వచించాలా? డిమాండ్, డిమాండ్ రకాలను ప్రభావితం చేసే అంశాలు?

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11. explain classification of cost . ఖర్చు యొక్క వర్గీకరణను వివరించండి.

12.బీఈపీని నిర్వచించాలా? BEP యొక్క ఉపయోగాలు మరియు పరిమితులు.

12.Classification of markets? మార్కెట్లవర్గీకరణ?

13.efine National income ? Measures of national income

జాతీయ ఆదాయాన్ని నిర్వచించాలా? జాతీయ ఆదాయ కొలతలు

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| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 2B: Business Economics (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **QUESTION BANK** | | |

**UNIT -1**

1. Nature and scope of business economics.

వ్యాపారఆర్థికశాస్త్రంయొక్కస్వభావంమరియుపరిధి.

1. Discuss various characteristics of business economics

బిజినెస్ ఎకనామిక్స్ యొక్క వివిధ లక్షణాలను చర్చించండి

1. Define Micro and Macro economics. Distinguish between both?

మైక్రో మరియు మాక్రో ఎకనామిక్స్ నిర్వచించండి. రెండింటి మధ్య తేడాను గుర్తించాలా?

1. Discuss various objectives of business economics.

వ్యాపార ఆర్థిక శాస్త్రం యొక్క వివిధ లక్ష్యాలను చర్చించండి

**UNIT-2**

1. Define demand? Factors affecting on demand ,types of demand

డిమాండ్‌ను నిర్వచించాలా? డిమాండ్, డిమాండ్ రకాలను ప్రభావితం చేసే అంశాలు?

1. Why the demand curve sloping down from left to right.

డిమాండ్ వక్రత ఎడమ నుండి కుడికి ఎందుకు వాలుగా ఉంటుంది.

1. Exemptions of law of demand. డిమాండ్ చట్టం యొక్క మినహాయింపులు.
2. Define elasticity of demand ?measures of price elasticity of demand.

డిమాండ్ యొక్క స్థితిస్థాపకత? డిమాండ్ యొక్క స్థితిస్థాపకత యొక్క కొలతలు.

1. Types of price elasticity of demand. డిమాండ్ యొక్క స్థితిస్థాపకత రకాలు.

**UNIT-3**

1) What are the types of production cost. ఉత్పత్తి ఖర్చు రకాలు ఏమిటి.

2) Define BEP ? uses and limitations of BEP. BEP ని నిర్వచించాలా? BEP యొక్క ఉపయోగాలు మరియు పరిమితులు.

3) Explain classification of cost . ఖర్చు యొక్క వర్గీకరణను వివరించండి.

**UNIT-4**

1)Classification of markets? ఖర్చు యొక్క వర్గీకరణను వివరించండి.

2)Define perfect competition market? And its characteristics.

ఖచ్చితమైన పోటీ మార్కెట్‌ను నిర్వచించాలా? మరియు దాని లక్షణాలు.

3)Explain the price determination under Monopoly. గుత్తాధిపత్యం కింద ధర నిర్ణయాన్ని వివరించండి.

4)Difference between Monopoly market and perfect competition market .

గుత్తాధిపత్య మార్కెట్ మరియు ఖచ్చితమైన పోటీ మార్కెట్ మధ్య వ్యత్యాసం.

UNIT-5

1. Define National income ? Measures of national income.

జాతీయ ఆదాయాన్ని నిర్వచించాలా? జాతీయ ఆదాయ కొలతలు.

1. Concepts of national income. జాతీయ ఆదాయ భావనలు.

**SHORT QUESTIONS**

1)Discuss nature of business economics. వ్యాపార ఆర్థిక శాస్త్రం యొక్క స్వభావాన్ని చర్చించండి.

2)Discuss scope of business economics. బిజినెస్ఎకనామిక్స్యొక్కపరిధినిచర్చించండి

3)Meaning and definition of economics. అర్థశాస్త్రంయొక్కఅర్థంమరియునిర్వచనం

4)Basic concepts of Macro economics. స్థూలఆర్థికశాస్త్రంయొక్కప్రాథమికఅంశాలు

5)Meaning and definition of demand. డిమాండ్యొక్కఅర్థంమరియునిర్వచనం.

6)explain the features of law of demand. డిమాండ్చట్టంయొక్కలక్షణాలనువివరించండి.

7)State the assumptions of law of demand. డిమాండ్చట్టంయొక్కఊహలనుపేర్కొనండి

8)Discuss the types of elasticity of demand. డిమాండ్యొక్కస్థితిస్థాపకతయొక్కరకాలనుచర్చించండి

9)Demand functions. డిమాండ్విధులు.

10)What are the functions of production ఉత్పత్తియొక్కవిధులుఏమిటి

11)What is break even analysis. బ్రేక్ ఈవెన్ అనాలిసిస్ అంటే ఏమిటి

12)Define market మార్కెట్‌నునిర్వచించండి

13)Equilibrium price. సమతౌల్యధర.

14)price discrimination ధరవివక్ష

15)Define national income, meaning and definition.

జాతీయఆదాయం, అర్థంమరియునిర్వచనంనిర్వచించండి

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| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 3B: Banking Theory & Practices (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |

|  |  |
| --- | --- |
| OBJECTIVES: |  |
| LEARNING OUTCOME: | * Understand the basic concepts of banks and functions of commercialbanks. * Demonstrate an awareness of law and practice in a bankingcontext. * Engage in critical analysis of the practice of bankinglaw. * Organize information as it relates to the regulation of banking products andservices. * Critically examine the current scenario of Indian Bankingsystem. * Formulate the procedure for better service to the customers from various banking innovations. |
| MODULE I | **Introduction:** Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking. |
| MODULE II | Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – MobileBanking |
| MODULE III | Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank |
| MODULE - IV | Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms. |
| MODULE - V | Collecting Banker and Paying Banker: Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways. |
| Reference | * Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons. * Banking Theory, Law and Practice : B. Santhanam; MargamPublications. * Banking Theory and Practice, Seven Hills International Publishers,Hyderabad. * Banking and Financial Systems: Aryasri, Tata McGraw-Hill EducationIndia. * Introduction to Banking :VijayaRaghavan,Excelbooks. * Indian Financial System :M.Y.Khan, McGraw HillEducation. * Banking Theory and Practice, Jagroop Singh, KalyaniPublishers. |
| Suggested co – curricular Activities | Debates  Student Seminars  Quiz Programmes  Visit to Bank premises  Guest Lecture by Banking Official  Prepare a statement on periodical declarations of RBI like SLR, REPO etc  Collection, display and Practicing of filling of different forms used in banks  Survey on customers satisfaction of Banking services  Know about KYC norms  Talk on latest trends in banking industry  Online Banking  Individual and group project reports  Current Affairs of Banking Sector  Examinations (Scheduled and surprise tests)  Any similar activities with imaginative thinking beyond the prescribed syllabus |

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| **Subject** | **DSC 3B: Banking Theory & Practices (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **7** | **5** | **35** | **4** | **5** | **20** |
| **2** | **Section –B**  **Essay Questions** | **6** | **10** | **60** | **3** | **10** | **30** |
| **Total Marks** | | | | **95** | **Total Marks** | | **50** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Very Short Questions**  **4 Marks** | **Essay Questions**  **8 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **1** | **1** | **15** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – V** | **1** | **1** | **15** |
| **Total No.of.Questions** | **07** | **06** | **94** |

**Note: Cover all units equally:**

|  |  |  |
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| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 3B: Banking Theory & Practices (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **MODEL QUESTION PAPER** | | |

**Section-I**

**Answer any FOUR Questions: 4x5 =20 Marks**

1. Banking – Meaning and Definition బ్యాంకింగ్అనగాఅర్ధంమరియునిర్వచనం
2. Mobile Banking మొబైల్ బ్యాంకింగ్
3. NABARD నాబార్డ్
4. Customer – Meaning and Definition ఖాతాదారుడు - అర్ధంమరియునిర్వచనం
5. Payment Gateway పేమెంట్ గేట్వే
6. Unit Banking యూనిట్బ్యాంకింగ్
7. Urban Cooperative Banks పట్టణ సహకారబ్యాంకులు

**Section-II**

**Answer any THREE questions: 3x10 =30 Marks**

1. Describe the functions of Commercial Banks.

వాణిజ్యబ్యాంకులవిధులనువిశదీకరించండి.

9. Describe the functions of RBI (Central Bank)

ఆర్‌బిఐ (కేంద్రబ్యాంకు) విధులనువిశదీకరించండి

10. Explain the merits of Branch banking

బ్రాంచ్బ్యాంకింగ్యొక్కయోగ్యతలనువివరించండి

11. Write about Cooperative Banking సహకారబ్యాంకింగ్గురించిరాయుము

12. Describe the relation between the Banker and customer

బ్యాంకర్మరియుఖాతాదారుమధ్యగలవివిధరకాలసంబంధాన్నివిశదీకరించండి

13. Explain the responsibilities of paying banker

చెల్లింపు బ్యాంకర్యొక్కబాధ్యతలువివరించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM(TM, EM, CA & CECS) W.e.f. 2021-22** | | |
| **Subject** | **DSC 3B: Banking Theory & Practices (Gen, CA)** | |
| II– SEM | TIME: 21/2 Hours | Max marks : 50 |
| **QUESTION BANK** | | |

**Unit I : Introduction**

**10 Marks**

1. Describe the functions of Commercial Banks.

వాణిజ్యబ్యాంకులవిధులనువిశదీకరించండి.

1. Describe the functions of RBI (Central Bank)

ఆర్‌బిఐ (కేంద్రబ్యాంకు) విధులనువిశదీకరించండి

**5 Marks**

1. Banking – Meaning and Definition బ్యాంకింగ్అనగాఅర్ధంమరియునిర్వచనం
2. Credit creation పరపతిసృష్టి

**Unit II : Banking Systems**

**10 Marks**

1. Explain the merits of Branch banking బ్రాంచ్బ్యాంకింగ్యొక్కయోగ్యతలనువివరించండి
2. Explain the advantages of internet banking. ఇంటర్నెట్బ్యాంకింగ్యొక్కప్రయోజనాలువివరించండి.

**5Marks**

1. Unit Banking యూనిట్బ్యాంకింగ్
2. Mobile Banking మొబైల్బ్యాంకింగ్

**Unit III : Types of Banks**

**10 Marks**

1. Write about Cooperative Banking సహకారబ్యాంకింగ్గురించిరాయుము
2. Write about SIDBI and outline it’s functions SIDBI గురించివ్రాసిదానివిధులనుతెలపండి

**5Marks**

1. NABARD నాబార్డ్
2. Urban Cooperative Banks పట్టణసహకారబ్యాంకులు

**Unit IV : Banker and Customer**

**10 Marks**

1. Describe the relation between the Banker and customer

బ్యాంకర్మరియుఖాతాదారుమధ్యగలవివిధరకాలసంబంధాన్నివిశదీకరించండి

1. Explain the rights of the banker in general.

సాధారణంగాఒకబ్యాంకర్యొక్కహక్కులువివరించండి

**5.Marks**

1. Customer – Meaning and Definition ఖాతాదారుడు - అర్ధంమరియునిర్వచనం
2. Know Your Customer ఖాతాదారుడునితెలుసుకొనుట

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

**10Marks**

1. Explain the responsibilities of collecting banker

వసూలుబ్యాంకర్యొక్కబాధ్యతలువివరించండి

1. Explain the responsibilities of paying banker

చెల్లింపు బ్యాంకర్యొక్కబాధ్యతలువివరించండి

**5Marks**

1. Holder for Value హోల్డర్ఫర్వేల్యూ
2. Payment Gateway పేమెంట్గేట్వే

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**II YEAR**

**B.Com- Semester – III**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| SEMESTER – III | | | | | | | |
| 1. | DSC 1 C | Advanced Accounting | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 C | Business statistics | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 C | Marketing | 100 | 40 | 60 | 5 | 4 |
|  |  |  |  |  |  |  |  |
|  |  | **Total** | **300** | **120** | **180** | **15** | **12** |
| SEMESTER – IV | | | | | | | |
| 6. | DSC 1 D | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 7. | DSC 2 D | Cost and Managemen Accounting | 100 | 40 | 60 | 5 | 4 |
| 8. | DSC 3 D | Income Tax | 100 | 40 | 60 | 5 | 4 |
| 9. | DSC 4 D | Business Law | 100 | 40 | 60 | 5 | 4 |
| 10. | DSC5D | Auditing | 100 | 40 | 60 | 5 | 4 |
| 11. | DSC6D | Goods and Service Tax | 100 | 40 | 60 | 5 | 4 |
|  |  |  |  |  |  |  |  |
| **Total** | | | **600** | **240** | **360** | **30** | **24** |

III SEMESTER

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | **3310: ADVANCED ACOUNTING (DSC I C)** | |
| III – SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To Understand the concept of Non-profit organisations and its accounting process. * To Comprehend the concept of single-entry system and preparation of statement of affairs. * To Familiarize with the legal formalities at the time of dissolution of the firm. * To prepare financial statements for partnership firm on dissolution of the firm. |
| LEARNING OUTCOME: | Demonstrate their knowledge - By the end of this course, students will have the skill of accounting treatment of hire purchase, and instalment system - By the end of these course students can have the skill of preparation of the final accounts of Non profit organisations, Hire purchase system and partnership accounts. |
| MODULE I | **Accounting for Non-Profit Organizations:**Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of Accounting Records -Receipts and Payments Account.Income and Expenditure Account - preparation of Balance Sheet. (including problems) |
| MODULE II | **Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry – Ascertainment of Profit and Preparation of Statement of Affairs. (including problems) |
| MODULE III | **Hire Purchase System:** Features – Difference between Hire Purchase and Instalment purchase System– Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession.(including problems) |
| MODULE – IV | **Partnership Accounts I:** Meaning – Partnership Deed – fixed and fluctuating capitals – Treatment of Goodwill – Admission and Retirement of a Partner. (including problems) |
| MODULE – V | **Partnership Accounts II:**Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one more Partners. (including problems) |
| **Reference:** | 1. Principles & - Practice of Accounting,R.L. Gupta , Sultan Chand &sons  2. Accountancy – I Tulasian , TaTAMcgraw Hill Co  3. Accountancy - I S.P. Jain & K.L Narang, Kalyani Publishers  4.Financial Accounting – Dr.V.K.Goyal, Excel Books  5.Introduction to Accountancy T.S.Grewal, S.Chand and CO  6.Accountancy – I Haneef and Mukherjee , Tata Mcgraw Hill co  7.Advanced Accountancy - Arulanandam, Himalaya publishers  8..Advanced Accountancy-I S.N.Maheshwari&V.L.Maheswari, Vikash Publishing co. |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**II B.COM ( T.M / E.M / C.A / C.S )**

**SEMESTER - III**

**SUBJECT: ADVANCED ACCOUNTING (DSC 1 C):**

**TIME: 2.30 HRS MARKS: 60**

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **8** | **4** | **32** | **5** | **4** | **20** |
| **2** | **Section –B**  **Essay Questions** | **10** | **8** | **80** | **5** | **8** | **40** |
| **Total Marks** | | | | **112** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **8 Marks** | **Very Short Questions**  **4 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module - III** | **2** | **2** | **24** |
| **Module - IV** | **2** | **2** | **24** |
| **Module - V** | **2** | **1** | **20** |
| **Total No.of.Questions** | **10** | **8** | **112** |

**Note: Cover all units equally:**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **ADVANCED ACOUNTING** | |
| III – SEM | TIME: 21/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 2 1/2 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I

(OR)

(b) Contents of Unit-I

1. (a) Contents of Unit-II

(OR)

(b) Contents of Unit-II

1. (a) Contents of Unit-III

(OR)

(b) Contents of Unit-III

1. (a) Contents of Unit-IV

(OR)

(b) Contents of Unit-IV

1. Contents of Unit-V

(OR)

(b) Contents of Unit-V

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | **3310: ADVANCED ACOUNTING (DSC I C)** | |
| III – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER (w.e.f 2014-15)** | | |

**SECTION-I 5x4 =20 Marks**

**Answer all questions:**

**అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.**

1. Receipts and payments account. వసూళ్లు చెల్లింపులు ఖాతా
2. Partnership act **భాగస్వామ్యచట్టం**
3. Down Payment. తక్షణచెల్లింపు
4. Single entry system. ఒంటి పద్దు విధానం
5. Hire purchase system. అద్దె కొనుగోలు పద్ధతి
6. Entrance fees ప్రవేశరుసుము
7. Sacrificing ratio త్యాగనిష్పత్తి
8. Dissolution of firm సంస్థరద్దు

**SECTION-II 5x8 =40 Marks**

**Answer Any Five questions:**

**ఏవైనాఐదు ప్రశ్నలకు సమాధానాలు రాయండి.**

1. (a) from the following ‘Trial Balance and the necessary information given below for **SARASWATHI** public school, prepare income and Expenditure A/c for the year 2010-11 and balance sheet as on 31-3-2011:

కింది అంకణమరియు సరస్వతి ప్రభుత్వ పాఠశాల కోసం దిగువ ఇవ్వబడిన అవసరమైన సమాచారం నుండి, 2010-11 సంవత్సరానికి ఆదాయం మరియు వ్యయంఖాతామరియు 31-3-2011 నాటికిఆస్తిఅప్పుల పట్టితయారుచేయండి

|  |  |  |  |
| --- | --- | --- | --- |
| **DEBIT BALANCES** | **Amount Rs** | **CREDIT BALANCE** | **Amount**  **Rs.** |
| Buildings  భవనాలు | 2,50,000 | Admission fees  ప్రవేశ రుసుము | 5,000 |
| Furniture  ఫర్నిచర్ | 40,000 | Tuition &other fees  ట్యూషన్ &ఇతర ఫీజులు | 2,00,000 |
| Library Books  లైబ్రరీ పుస్తకాలు | 60,000 | Creditors for supplies  సరఫరా కోసం ఋణదాతలు | 6,000 |
| Investments at 9%  9% వద్ద పెట్టుబడులు | 2,00,000 | Rent for the hall  హాల్ అద్దె | 4,000 |
| Salaries  జీతాలు | 2,00,000 | Miscellaneous receipts  ఇతర రసీదులు | 12,000 |
| Stationery  స్టేషనరీ | 15,000 | Government grant  ప్రభుత్వ మంజూరు | 1,40,000 |
| General Expenses  సాధారణ ఖర్చులు | 8,000 | General Fund  జనరల్ ఫండ్ | 4,00,000 |
| Annual sports expenses  వార్షిక క్రీడా ఖర్చులు | 6,000 | Donation for Library Books లైబ్రరీ పుస్తకాలకు విరాళం | 25,000 |
| Cash at Bank  బ్యాంక్ వద్ద నగదు | 21,000 | Sale of Furniture  ఫర్నిచర్ అమ్మకం | 8,000 |
|  | **8,00,000** |  | **8,00,000** |

Tuition and other fees yet to be received for the year are 10,000, salaries yet to be paid amounted to 12,000. Furniture costing 15,000 was purchased on 1-7-2010. Book value of furniture sold (on 30-9-2010) was 20,000 on 1-4-2010. Depreciate furniture at 10%, Library books at 15% and Buildings at 5%.

సంవత్సరానికి ఇంకా పొందవలసిన ట్యూషన్ మరియు ఇతర ఫీజులు 10,000, ఇంకా చెల్లించాల్సిన జీతాలు 12,000. 15,000 ఖరీదు చేసే ఫర్నిచర్ 1-7-2010న కొనుగోలు చేయబడింది.1-4-2010 న అమ్మిన ఫర్నిచర్ పుస్తక విలువ (30-9-2010 న) 20,000.ఫర్నిచర్ 10% వద్ద, లైబ్రరీ పుస్తకాలు 15% మరియు భవనాలు 5% వద్ద తగ్గుతాయి.

**(OR)**

1. State the differences between receipt and payments accounts and income and Expenditure account

వసూళ్లుమరియుచెల్లింపులఖాతాలమరియుఆదాయంమరియువ్యయలఖాతామధ్యతేడాలనుపేర్కొనండి.

1. **(a)** A retailer who had kept books of accounts under single entry system supplied following information to you. Prepare statement of profit or loss and a revised statement of affairs as on 1-1-2010.

ఒంటి పద్దు విధానం పై ఒక వర్తకునికి సంబంధించి ఈ దిగువ సంచారం ఆధారంగా**1-1-2010**సంవత్సరానికిలాభనస్థల నివేధిక మరియు వ్యహారాలు నివేదికను తయారుచేయం

|  |  |
| --- | --- |
| **Particulars (వివరాలు)** | **Amount (మొత్తం)** |
| Salary & other expenses  Remittances made to Head office  జీతం & ఇతర ఖర్చులు ప్రధాన కార్యాలయానికి పంపే చెల్లింపులు | 9,000 |
| Cash sales నగదు అమ్మకాలు | 26,500 |
| Cash collected from debtors  ఋణగ్రస్తులు నుండి సేకరించిన నగదు | 2,10,000 |
| Goods returned by branch (Invoice price  శాఖద్వారా తిరిగి వచ్చిన వస్తువులు (ఇన్వాయిస్ ధర) | 4,000 |
| Balances at the end Stock at Invoice price  ఇన్వాయిస్ ధర వద్ద స్టాక్ చివరిలో బ్యాలెన్స్ | 1,30,000 |
| Debtors ఋణగ్రస్తులు | 20,000 |
| Petty cash చిల్లర నగదు | 1,250 |
| 31-12-2010 Stock సరుకు | 15,400 |
| Creditors ఋణదాతలు | 11,200 |
| Cash నగదు | 250 |
| Bank overdraft బ్యాంక్ ఓవర్‌డ్రఫ్ట్ | 20,200 |
| Bills Receivables వసూలు బిల్లులు | 15,050 |
| Furniture ఫర్నిచర్ | 1,500 |
| Machinery యంత్రం | 1,900 |

The drawings during the year amount to Rs.2600, Depreciation in furniture by 10%, write off 300/- from machinery debtors include Rs.500 bad debts make provision for doubtful debts 5% on debtors.

సంవత్సరంలో సొంతవాడకాలు రూ .2600, ఫర్నిచర్లో తరుగుదల 10%,యంత్రలు నుండిరానివి రు.300 / - రాయండి.రుణగ్రస్తులలో కలిసి ఉన్న రానిబాకీలురు.500 / -,రుణగ్రస్తులలో పై 5% సంశయాత్మక రానిబాకీలు ఏర్పాటు చెయ్యండి.

**(OR)**

1. Distinguish between single entry Vs Double entry system?

ఒంటిపద్దువిధానానికి మరియు జంటపద్దు విధానానికి తేడాలు రాయండి ?

1. (a) Distinguish between Hire purchase systems VsInstallment system?

అద్దెకొనుగోలుపద్దతికిమరియువాయిదాకొనుగోలుపద్దతికిమధ్యగలతేడాలు

**(OR)**

1. Mr.Gopal purchased machinery from Suguna& co on Hire purchase system. Machine cost Rs. 1, 55,000 payments are given below on signed immediately paid Rs. 30,000; 1st year Rs. 50,000; 2nd year Rs. 50,000; 3rd year Rs. 50,000. Depreciation 10% on machinery on straight line method. Prepare necessary ledgers in the books of both books.

మిస్టర్.గోపాల్అద్దెకొనుగోలుపద్ధతిపైఒకయంత్రంరు .1,55,000 తో సుగుణ అండ్కంపెనీనుంచికొనుగోలుచేసి, తక్షణ చెల్లింపు ౩౦,౦౦౦ చెల్లించాడు. 1 వ సంవత్సరం రూ.50,000; 2 వ సంవత్సరం రూ.50,000; 3 వ సంవత్సరం రూ. 50,000. సరళరేఖ పద్ధతిలో యంత్రంపై 10% తరుగుదల. ఇద్దరిపుస్తకాలలోఅవసరమైన ఆవర్జా ఖాతాలు చూపండి.

1. (a) Define partnership Deed? What are its contents ?

భాగస్వామ్యసంస్థఒప్పందంఅనగానేమి? దానిలోనిఅంశాలేవీ?

**(OR)**

1. Following was the balance sheet of A and B who were sharing profits 2/3 and 1/3 on 31st December 2010.

**31 డిసెంబర్ 2010 న 2/3 మరియు 1/3 లాభాలను పంచుకుంటున్న A మరియు B యొక్క ఆస్తిఅప్పుల పట్టిదిగువవిధంగాఉంది.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Liabilities**  **అప్పులు** | **Amount మొత్తం** | **Assets**  **ఆస్తులు** | **Amount మొత్తం** |
| Creditors  ఋణదాతలు | 65,900 | Cash at bank  బ్యాంక్ వద్ద నగదు | 1200 |
| Capitals మూలధనాలు:  A ---- | 30,000 | Debtors ఋణగ్రస్తులు | 9,700 |
| stock సరుకు | 20,000 |
| B ---- | 20,000 | Plant &Machinery  ప్లాంట్&యంత్రలు | 35,000 |
| Buildings భవనాలు | 50,000 |
|  | **1,15,900** |  | **1,15,900** |

They agreed to admit “C” in to partnership on the following terms:

1. “C” was to be given 1/3rd share in profit, and was to bring Rs.15000 as capital.
2. That the value of stock and plant were to be reduced by 10%
3. That a provision of 5% was to be created for doubtful
4. That the building account was to be appreciated by 9500.
5. Investments worth Rs.400 (not mentioned in the balance sheet) were taken in to account.

Prepare Revolution a/c, capital a/c s and Balance sheet.

కింది నిబంధనలపై భాగస్వామ్యానికి “సి” నుతీసుకోవడానికి వారు అంగీకరించారు:

1. “సి” కి లాభంలో 1/3 వ వాటా ఇవ్వాలి మరియు రూ .15000 ను మూలధనంగా తీసుకురావాలి.
2. సరుకు మరియు ప్లాంట్ విలువను 10% తగ్గించాలి.
3. సంశయాత్మక రానిబాకీలు5% సృష్టించాలి.
4. భవనం ఖాతానురు .9500 పెంచుకోవాలి.
5. రూ .400 విలువైన పెట్టుబడులు (బ్యాలెన్స్ షీట్‌లో పేర్కొనబడలేదు) పరిగణనలోకి తీసుకున్నారు.

పునర్ముల్యాంకనం ఖాతా, మూలధనం ఖాతా,ఆస్తిఅప్పుల పట్టితయారుచేయండి.

1. (a) What is the rule in Garner vs. Murray case? Explain key factors of the case

గార్నర్వర్సెస్ముర్రేకేసులోనియమంఏమిటి?కేసుయొక్కముఖ్యఅంశాలనువివరించండి

**(OR)**

(b) Explain the different modes of dissolution of a partnership firm

భాగస్వామ్య సంస్థ రద్దు యొక్క వివిధ రీతులను వివరించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | **3310: ADVANCED ACOUNTING (DSC I C)** | |
| III – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT- I: NON – PROFIT ORGANISATIONS:**

1. Define the features of receipts and payments account?

వసూలుచెల్లింపులఖాతాలక్షణాలురాయండి ?

1. Define the features of income and expenditures account?

ఆదాయావ్యయాలఖాతాలక్షణాలురాయండి ?

1. Distinguish between receipts and payments account & Income and Expenditure account

వసూలుచెల్లింపులఖాతామరియుఆదాయావ్యయాలఖాతామధ్యగలతేడాలురాయండి.

**UNIT- II: HIRE PURCHASE SYSTEM**

1. Define Hire purchase system? Features of Hire purchase system?

అద్దెకొనుగోలుపద్దతిఅనగానేమి?దానిలక్షణాలురాయండి ?

1. Define Installment system? Features of Installment system?

వాయిదాకొనుగోలుపద్దతిఅనగానేమి?దానిలక్షణాలురాయండి ?

1. Distinguish between Hire purchase systems Vs Installment system?

అద్దెకొనుగోలుపద్దతికిమరియువాయిదాకొనుగోలుపద్దతికిమధ్యగలతేడాలు

1. What is Hire- purchase Trading Account? When it is prepared?

అద్దెకొనుగోలువర్తకపుఖాతాఅనగానేమి ?అద్దెకొనుగోలువర్తకపుఖాతానుఏవిధంగాతయారుచేస్తారు.

**UNIT-III: ACCOUNTS FROM INCOMPLETE RECORDS:**

1. Define Single entry? Its Advantages and disadvantages?

ఒంటిపద్దువిధానంఅనగానేమి?దానిప్రయోజనలుమరియులోపాలురాయండి.

1. Define features of Single entry?

ఒంటిపద్దు విధానం లక్షణాలు రాయండి

1. Distinguish between single entry Vs Double entry system?

ఒంటిపద్దువిధానానికి మరియు జంటపద్దు విధానానికి తేడాలు రాయండి ?

1. Explain Statement of affairs?

వ్యవహారాలనివేధిక

**UNIT-IV: PARTNERSHIP ACCOUNTS**

1. Define partnership Deed? What are its contents ?

భాగస్వామ్యసంస్థఒప్పందంఅనగానేమి? దానిలోనిఅంశాలేవీ?

1. Explain the Advantages and disadvantages of partnership firm.

భాగస్వామ్యసంస్థయొక్కప్రయోజనాలుమరియులోపాలువివరించండి.

1. Define partnership Act? its Features, merits and demerits ?

భాగస్వామ్యచట్టాన్నినిర్వచించి?దానియొక్క లక్షణాలు,ప్రయోజనాలు మరియులోపాలను వివరించండి.

1. Explain the fixed and fluctuating capital methods its differences.

స్థిర మరియు చర మూలధన పద్ధతులను దాని తేడాలను వివరించండి.

1. Define Goodwill? Methods of valuation of Goodwill?

గుడ్విల్నిర్వచించండి?గుడ్విల్యొక్కమదింపుపద్ధతులనుగూర్చివివరించండి.

1. Explain the different methods for the valuation of goodwill with suitable examples of the partnership firm

భాగస్వామ్యసంస్థయొక్కవివిధమూల్యాంకనంపద్ధతులనుతగినఉదాహరణలతోవివరించండి.

**UNIT-V DISSOLUTION OF A PARTNERSHIP FIRM**

1. Distinguish between memorandum revaluation account and revaluation account.

మెమోరాండంపునర్ముల్యాంకనఖాతాకుమరియుపునర్ముల్యాంకనఖాతాకుమధ్యగలభేదాలేవి.

1. What is meant by realization account? How it is differed from revaluation account

పరిష్కారఖాతా అంటే ఏమిటి, ఇది పునర్ముల్యాంకన ఖాతా నుండి ఎలా భిన్నంగా ఉంటుంది

1. Explain the different modes of dissolution of a partnership firm

భాగస్వామ్యసంస్థరద్దుయొక్కవివిధరీతులనువివరించండి

1. What is the rule in Garner vs. Murray case? Explain key factors of the case

గార్నర్వర్సెస్ముర్రేకేసులోనియమం ఏమిటి?కేసు యొక్క ముఖ్య అంశాలను వివరించండి.

**SHORT ANSWER QUESTIONS:**

1. Define Single Entry? ఒంటిపద్దువిధానంఅనగానేమీ?
2. Down payment తక్షణచెల్లింపు
3. Interest Suspense account వడ్డీఅనామత్తుఖాతా
4. Goods in transit రవాణాలోఉన్నసరుకు
5. Donations విరాళాలు
6. Legacies వారసత్వాలు
7. Life membership జీవితసభ్యత్యం
8. Entrance fees ప్రవేశరుసుము
9. Charities ధానధర్మాలు
10. Subscriptions చంధాలు
11. Define Partnership భాగస్వామ్యాన్నినిర్వచించండి
12. Partnership Deed భాగస్వామ్యఒప్పందం
13. Profit and loss appropriation account లాభనష్టాలవినియోగితఖాతా
14. Fixed capital method స్థిరమూలధనపద్ధతి
15. Fluctuating capital method చరమూలధనపద్ధతి
16. Sacrificing ratio త్యాగనిష్పత్తి
17. Gaining ratio లాభనిష్పత్తి
18. Goodwill గుడ్ విల్
19. Revaluation account పునర్ముల్యాంకనఖాతా
20. Realization account పరిష్కారఖాతా
21. Garner vs. Murray decision గార్నర్ vs. ముర్రేనిర్ణయం
22. Dissolution of firm సంస్థరద్దు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – II YEAR – (TM, EM & CA ) W.e.f. 2020 -21 | | |
| **Subject** | 3306 : BUSINESS STATISTICS (DSC 2C): | |
| III– SEM | TIME: 21/2 Hours | Max marks : 60 |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |

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| OBJECTIVES: | * The objective of this paper is to impart knowledge on the application of statistical tools. * To impart knowledge on the techniques in business decision- making & * Use of MS-Excel in interpretation of statistical data. |
| LEARNING OUTCOME: | * Understand the importance of Statistics in real life * Formulate complete, concise, and correct mathematical proofs. * Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques. * Build and assess data-based models.. |
| MODULE I | **: Introduction to Statistics:** Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems) |
| MODULE II | **Measures of Central Tendency:** Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems) |
| MODULE III | **Measures of Dispersion:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems) |
| MODULE – IV | **Skewness and Kurtosis:** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson’s, Bowley’s and Kelly’s - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)  . |
| MODULE – V | **Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation (including problems) |
| Suggested Readings: | * Business Statistics, Reddy C.R., Deep Publications. * Statistical Methods: Gupta S.P.Sultan Chand & Sons. * Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons. * Fundamentals of Statistics: Elhance. D.N * Business Statistics, Dr.P.R.Vittal, Margham Publications * Business Statistics, LS Agarwal, Kalyani Publications. |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **3D – BUSINESS STATISTICS** | |
| III – SEM | TIME: 21/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 3 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I (Theory)

(OR)

(b) Contents of Unit-I (Problem)

1. (a) Contents of Unit-II (Theory)

(OR)

(b) Contents of Unit-II (Problem)

1. (a) Contents of Unit-III (Theory)

(OR)

(b) Contents of Unit-III (Problem)

1. (a) Contents of Unit-IV (Theory)

(OR)

(b) Contents of Unit-IV (Problem)

1. (a) Contents of Unit-V (Theory)

(OR)

(b) Contents of Unit-V (Problem)

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(TM, EM, CA) W.e.f. 2020-21** | | |
| **Subject** | **DSC: BUSINESS STATICTES (Gen, CA)** | |
| III– SEM | TIME: 21/2 Hours | Max marks : 60 |
| MODEL QUESTION PAPER | | |

**Section-A**

Answer any **FIVE** of the following questions. **5X4=20M**

1. Classification of Data డేటా వర్గీకరణ

2. Harmonic Mean హార్మోనిక్ మీన్

3. Range రేంజ్

4. Skewness

5. Correlation సహసంబంధం

6. Probable Error ప్రాబబుల్ ఎర్రర్

7. Coefficient of Variation కోఎఫీషియంట్ ఆఫ్ వేరియేషన్

8. Frequency Distribution ఫ్రీక్వెన్సీ డిస్ట్రిబ్యూషన్

**Section- B**

Answer **FIVE** questions. **5X8=40M**

9. a) Highlight the role and importance of statistics in business decision making in detail.

వ్యాపార నిర్ణయం తీసుకోవడంలో గణాంకాల పాత్ర మరియు ప్రాముఖ్యతను వివరంగా హైలైట్ చేయండి

(OR)

b) Briefly explain the nature and scope of Business Statistics.

వ్యాపార గణాంకాల స్వభావం మరియు పరిధిని క్లుప్తంగా వివరించండి.

10. a) What are the advantages and limitations of measures of central tendency?

కేంద్ర ధోరణి యొక్క చర్యల యొక్క ప్రయోజనాలు మరియు పరిమితులు ఏమిటి?

(OR)

b) Calculate Mean and Variance of the following Data.

కింది డేటా యొక్క సగటు మరియు వ్యత్యాసాన్ని లెక్కించండి

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Size | 14 | 16 | 18 | 20 | 22 | 24 | 26 |
| Frequency | 12 | 13 | 14 | 15 | 13 | 12 | 16 |

11. a) Calculate quartile deviation and its coefficient from the following data :

కింది డేటా నుండి క్వార్టైల్ విచలనం మరియు దాని గుణకాన్ని లెక్కించండి:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| C.I | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 |
| F | 5 | 7 | 10 | 5 | 8 |

b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

ప్రామాణిక విచలనాన్ని నిర్వచించండి. ప్రామాణిక విచలనం యొక్క ప్రయోజనాలు మరియు పరిమితులను క్లుప్తంగా వివరించండి.

12. a) Given the following information, find the number of items (n) where rxy = 0.8, xΣy = 2.5, xy =60, Σ2 = 90, where x and y are the deviations from the respective means.

కింది సమాచారాన్ని బట్టి, rxy = 0.8, xΣy = 2.5, xy =60, Σ2 = 90, ఇక్కడ x మరియు y అనేది సంబంధిత మార్గాల నుండి విచలనాలు అయిన అంశాల సంఖ్య (n)ని కనుగొనండి.

(OR)

b) Briefly explain the measures of skewness.

వక్రత యొక్క కొలతలను క్లుప్తంగా వివరించండి.

1. a) Calculate the co-efficient of correlation from the following data:

కింది డేటా నుండి సహసంబంధం యొక్క కో-ఎఫీషియంట్‌ను లెక్కించండి:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| X | 12 | 9 | 8 | 10 | 11 | 13 | 07 |
| Y | 14 | 8 | 6 | 9 | 11 | 12 | 3 |

Karl Pearson’s method. కార్ల్ పియర్సన్ యొక్క పద్ధతి

(OR)

b) Explain various types of correlation.

వివిధ రకాల సహసంబంధాలను వివరించండి.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **I B.COM** **(TM, EM, CA) W.e.f. 2020-21** | | |
| **Subject** | **DSC: BUSINESS STATICTES (Gen, CA)** | |
| III– SEM | TIME: 21/2 Hours | Max marks : 60 |
| QUESTION BANK | | |

**UNIT-1**

1. Highlight the role and importance of statistics in business decision making in detail.

వ్యాపార నిర్ణయం తీసుకోవడంలో గణాంకాల పాత్ర మరియు ప్రాముఖ్యతను వివరంగా హైలైట్ చేయండి.

1. Briefly explain the nature and scope of Business Statistics.

వ్యాపార గణాంకాల స్వభావం మరియు పరిధిని క్లుప్తంగా వివరించండి.

1. Define statistics. State the uses of statistics in business.

గణాంకాలను నిర్వచించండి. వ్యాపారంలో గణాంకాల ఉపయోగాలను పేర్కొనండి.

1. Explain the advantages and limitations of statistics.

గణాంకాల ప్రయోజనాలు మరియు పరిమితులను వివరించండి

**Shorts**:

1. Characteristics of Business Statistics. వ్యాపార గణాంకాల లక్షణాలు.
2. Tabulation ట్యాబులేషన్
3. Frequency Distribution ఫ్రీక్వెన్సీ పంపిణీ
4. Primary data and secondary data. ప్రాథమిక డేటా మరియు ద్వితీయ డేటా.
5. Classification of Data డేటా వర్గీకరణ

**UNIT-2**

1. What are the advantages and limitations of measures of central tendency?

కేంద్ర ధోరణి యొక్క చర్యల యొక్క ప్రయోజనాలు మరియు పరిమితులు ఏమిటి?

1. **E**xplain merits and demerits of Mean and Median.

మీన్ మరియు మీడియన్ యొక్క మెరిట్ మరియు డిమెరిట్‌లను వివరించండి.

1. Measures of central tendency (Problem)

**Shorts:**

1. Harmonic Mean హార్మోనిక్ మీన్
2. Why are measures of central value calculated?

కేంద్ర విలువ యొక్క కొలతలు ఎందుకు లెక్కించబడతాయి?

1. What are the different types of average?

సగటు యొక్క వివిధ రకాలు ఏమిటి?

1. **E**xplain merits and demerits of Mode.

మోడ్ యొక్క మెరిట్‌లు మరియు డిమెరిట్‌లను వివరించండి.

**UNIT-3**

1. Define standard deviation. Briefly explain advantages and limitations of standard deviation.

ప్రామాణిక విచలనాన్ని నిర్వచించండి. ప్రామాణిక విచలనం యొక్క ప్రయోజనాలు మరియు పరిమితులను క్లుప్తంగా వివరించండి.

1. Explain Mean deviation and coefficient of Mean deviation.

సగటు విచలనం మరియు సగటు విచలనం యొక్క గుణకం వివరించండి.

1. What are the merits and demerits of Quartile deviation?

క్వార్టైల్ విచలనం యొక్క మెరిట్ మరియు డెమెరిట్‌లు ఏమిటి?

1. Measures of dispersion (problem**)**

**Shorts:**

1. What is the importance of dispersion? విక్షేపణ యొక్క ప్రాముఖ్యత ఏమిటి?
2. Types of Dispersion డిస్పర్షన్ రకాలు
3. Range

**UNIT-4**

1. Briefly explain the measures of skewness.
2. Explain Co-efficient of Skewness

కో-ఎఫీషియంట్ ఆఫ్ స్కేవ్‌నెస్‌ని వివరించండి

1. Skewness (Problem**)**

**Shorts**

1. Karl Pearson’s, Skewness . కార్ల్ పియర్సన్స్, స్కేవ్‌నెస్
2. Bowley’s Skewness బౌలీ యొక్క వక్రత
3. Kelly’s –Skewness కెల్లీస్ -స్కేవ్‌నెస్

**UNIT-5**

1. Explain various types of correlation.

వివిధ రకాల సహసంబంధాలను వివరించండి

1. Merits and Demerits of karl pearson’s coefficients of correlation

కార్ల్ పియర్సన్ కోఎఫీషియంట్స్ ఆఫ్ కోరిలేషన్ యొక్క మెరిట్‌లు మరియు డీమెరిట్స్

1. Merits and Demerits Rank correlation

మెరిట్‌లు మరియు డీమెరిట్స్ ర్యాంక్ సహసంబంధం

**Shorts:**

1. Probable error సంభావ్య లోపం
2. Spearman’s Rank correlation స్పియర్‌మ్యాన్ ర్యాంక్ సహసంబంధం
3. Regression. తిరోగమనం.

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen)– Semester – III

**Course 3C:Marketing**

**Learning Outcomes:**

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

* Develop an idea about marketing and marketing environment.
* Understand the consumer behaviourand market segmentation process.
* Comprehendthe product life cycle and product line decisions.
* Know the process of packaging and labeling to attract the customers.
* Formulate new marketing strategies for a specific new product.
* Develop new product line and sales promotion techniques for a given product.
* Design and develop new advertisements to given products.

Syllabus:

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand – Marketing

Concepts – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II: Consumer Behaviour and Market Segmentation:** Buying Decision Process –

Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation – Selecting

Segments – Advantages of Segmentation.

**Unit-III:Product Management:** Product Classification – Levels of Product - Product Life

Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding,

Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price – Pricing

Strategies: Skimming and Penetration Pricing.

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

**References:**

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.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy,Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

**Suggested Co-Curricular Activities:**

* + Quiz programs
  + Seminars
  + Practice of Terminology of Marketing
  + Guest lectures on various topics by marketing agents,
  + Observing consumer behaviour on field trips to local markets
  + Visit a manufacturing industry/firm for product manufacturing process
  + Showing Graphs on Pricing decisions
  + Analyse the advertisements
  + Product demonstration by the student
  + Conducting the survey on middle man in marketing process
  + Making a advertisement
  + Examinations (Scheduled and surprise tests)

**P.R.GOVT.COLLEGE(AUTONOMOUS),KAKINADA**

**IIB.COM(GEN)**

**SEMESTER-III**

**SUBJECT:MARKETING TIME: 21/2 HOURS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **S.NO** | **TYPES OF QUESTIONS** |  | **TO BE GIVEN IN THE**  **QUESTION PAPER** | | | **TO BE ANSWERED** | | |
| **NO OF QUESTIONS** | | **MARKS ALLOTED TO EA** | **TOTAL MARKS** | **NO OF QUESTIONS** | **MARKS ALLOTED TO EACH QUESTION** | **TOTAL MARKS** |
| **1** |  | **8** | | **4** | **32** | **5** | **4** | **20** |
| **2** |  | **10** | | **8** | **80** | **5** | **8** | **40** |
| **TOTAL MARKS** | | | | | **112** | **TOTAL MARKS** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTTION PAPER SETTING MARKS:6**

|  |  |  |  |
| --- | --- | --- | --- |
| **CHAPTER NAME** | **ESSAY QUESTIONS**  **8MARKS** | **SHORT QUESTIONS**  **4MARKS** | **MARKS ALLOTED TO THE CHAPTER** |
| **MODULE-I** | **2** | **2** | **24** |
| **MODULE-II** | **2** | **2** | **24** |
| **MODULE-III** | **2** | **1** | **20** |
| **MODULE-IV** | **2** | **2** | **24** |
| **MODULE-V** | **2** | **1** | **20** |
| **TOTAL** | **10** | **08** | **112** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |
| --- | --- |
| P.R .GOVT.COLLEGE(AUTONOMOUS),KAKINADA | |
| **IIB.COM(T.M&E.M)2021-2022** | |
| **SUBJET** | **MARKETING(GEN)** |
| **III-SEM** | **TIME:2 ½ HOURS** |

SECTION-I

Answers any FIVE Questions: 5x4 =20 Mark

1.Difference between marketing and selling.

మార్కెటింగ్మరియుఅమ్మకంమధ్యవ్యత్యాసం.

2.Marketing environment. మార్కెటింగ్పరిసరాలు.

3.Benifits of Consumer behaviour.వినియోగదారుని ప్రవర్తన యొక్కప్రయోజనాలు.

4.Wahat do you mean by reference groups.ప్రస్తావించబడేగ్రూపులగురించి

5.what are the qualities of good packing మంచిపాకెజింగ్యొక్కలక్షణాలు

6.tender pricing and quotation price. టెండర్ధరమరియుకోటశన్

7.Objects of advertising. ప్రకటనలవస్తువులు

8.Functons of Retailers. చిల్లర వర్తకుల విధులు.

Section-II

Answer any FIVE Questions 5x8=40 Marks

(a) What are 4P of marketing as given by “Mc Cathy”? Explain.

"Mc Cathy" ద్వారాఅందించబడినమార్కెటింగ్యొక్క 4P ఏమిటి? వివరించండి.

(Or)what do you mean by market?Explain the important of marketing?మార్కెటింగ్నిర్వచించిమార్కెటింగ్ప్రదాన్యతనువివరించండి

10. (a) what is consumer behaviour?state the determinants of consumer behaviour?

వినియోగదారునిప్రవర్తనఅనగానేమివినియోగదారునిప్రవర్తననిర్దారించుఅంశాలనుతెలపండి ?

(Or )Explain the benefits of market segmentation

మార్కెట్ఖండవలనకలిగేప్రయోజనాలుఏమిటి ?

11. (a) what is pricing what are pricing objectives?

ధరనిర్ణయంఅనగానేమిధరనిర్ణయఉద్దేశ్యలుఏమి

(Or )Explain the relationship between competition and pricing?పోటీమరియుధరనిర్ణయాలుమద్యసంబందముతెలపుము?

12. (a) ‘‘it is said that advertising is a waste of resource in a developing country like india’’ do you agree?

(Or)భారత దేశం వంటి అభివృద్ది చెందుతున్న దేశాలలో ప్రకటనలు ఆర్దిక వృధా అని అందురు నిజమేనా?

(b) write about the importance of personal selling?

వ్యక్తిగత అమ్మకాలు ప్రముక్యతను వ్రాయండి ?

13. (a) What do you mean by advertising? Explain the functions of advertising? మీరుప్రకటనలుఅంటేఏమిటి? ప్రకటనలవిధులనువివరించండి?

(Or) (b) What do you understand by intermediaries? Explain the types of intermediaries.

మధ్యవర్తులద్వారామీరుఏమిఅర్థంచేసుకున్నారు? మధ్యవర్తులరకాలనువివరించండి.

|  |  |  |  |
| --- | --- | --- | --- |
| P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA | | | |
| 1 B.COM(TM, EM) 2020-21 | | | |
| SUBJECT | | MARKETING (Gen) | |
| II- SEM | TIME:2 ½ HOURS | | Max marks: 60 |

Unit 1 : Introductionపరిచయం :-

8 Marks

1. What do you mean by marketing? Explain the important of marketing.

మార్కెటింగ్అంటేఏమిటి ?మార్కెటింగ్ప్రాముఖ్యతనువివరింపుము

1. What are 4 ps of marketing as given by “MC CARTHY” explain.

“మక్కేథి”ద్వారాఅందించబడినమార్కెట్యొక్క 4 ps ఏమిటోవివరించండి

4 Marks

1. Marketing Environment.మార్కెటింగ్పరిసరాలు
2. Distinguish between marketing and selleing.

మార్కెట్, అమ్మకాలమధ్యవ్యత్యాసాలుపేర్కొనండి

Unit 2:Consumer Markets and Market Segmentation వినియోగదారునిమార్కెట్మరియుమార్కెట్ఖండన:-

8 Marks

1. What is consumer behaviour? State the determinants of consumer behaviour.

వినియోగదారునిప్రవర్తనఅనగానేమివినియోగదారునిప్రవర్తనునిర్ధారించుఅంశాలనుతెలపండి.

1. Expain the benefits of market segmentation.

మార్కెట్ఖండనవలనకలిగేప్రయోజనాలుఏమిటి

4 Marks

1. Benefits of consumer behaviour. వినియోగదారునిప్రవర్తనయొక్కప్రయోజనాలు
2. What do you mean by reference groups ప్రస్తావించబడేగ్రూపులుగురించివ్రాయండి

Unit 3: Production Managementవస్తువునిర్వహణ :-

8 Marks

1. What is a new product? What is its significationనూతనవస్తువుఅనగానేమిదానిప్రాధాన్యతవివరించండి
2. What is product life cycle and explain the different stages of product life cycle.వస్తువుజీవితచక్రముఅనగానేమివస్తువుజీవితచక్రములోవివిధదశలుతెలపండి

4 marks

1. What are the Qualities of good packing.మంచిప్యాకింగ్యొక్కలక్షణాలు
2. What do you mean by product obsolescence.వస్తువువాడుకులోలేకపోవుటఅంటేఏమిటి

Unit 4 : Pricing Decision ధరనిర్ణయం :-

8 Marks

1. What is pricing what are pricing objectives.ధరనిర్ణయంఅనగానేమిధరనిర్ణయఉద్దేశ్యాలుఏమి.
2. Explain the relationship between competition pricing.

4 Marks

1. Tender pricing and quotation price.టెండర్ధరమరియుకొటేషన్ధర
2. What are reverse pricing and promotional pricing.

రివర్స్ధరప్రోత్సాహకధర

Unit 5 : Promotion and Distribution ప్రోత్సాహముమరియుపంపణి :-

8 Marks

1. “It is said that advertising is a waste of resource in a developing country like India” do you agree?భారతదేశంవంటిఅభివృద్ధిచెందుతున్నదేశలోప్రకటనలుఆర్దికవృధాఅనిఅందురునిజమేనా ?
2. Write about the importance of personal selling.వ్యక్తిగతఅమ్మకాలుప్రాముఖ్యతనుతెలపండి

4 Marks

1. Explain briefly about global marketing.గ్లోబల్మార్కెటింగ్గురించిక్లుప్తంగావివరించండి
2. Functions of retails.చిల్లరవర్తకులవిధులు

**IV - SEMESTER**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – III YEAR – (TM&EM,CECs)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| IV– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | To Understand the Accounting treatment of share capital and aware of process of book.  To enable students to prepare company final accounts using computers  To Comprehend the important provisions of companies Act, 2013 and prepare final Accounts of a company with Adjustments.  To Communicate Accounting policy choices with reference to relevant laws and Accounting standards. |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of AccountingStandards. By the end of this course students can have the skill of preparation of company final accounts using computers .By the end of this course students can value the goodwill and shares. By the end of this course students can have the skill of preparation of valuation of goodwill and valuation of shares |
| MODULE I | **Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares at par, Discount and Premium – Forfeiture and Reissue of Shares (Including Problems) |
| MODULE II | **Issue and Redemption of Debentures and Issue of Bonus Shares:**Accounting Treatment for Debentures Issued and Repayable at par, Discount and Premium – Issue of Bonus Shares – Buyback of Shares (Including Problems) |
| MODULE III | **Valuation of Goodwill:**Accounting Standards - Need and Methods - Average Profit Method, Super Profits Method – Capitalization Methodand Annuity Method (Including Problems). |
| MODULE IV | **Valuation of shares**: Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (Including Problems) |
| MODULE V | **Company Final Accounts:**Provisions of the companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet (Including Problems with Simple Adjustments) |
| References | Principles and Practice of Accounting : R.L. Gupta & V.K.GuptSulthanChand  Accountancy – III : Tulasian&Tata Mcgraw Hill Co  Accountancy - III : S.P. Jain & K.L Narang  Financial Accounting : Dr.V.K.Goyal Excel Books  Introduction to Accountancy : T.S.Grewal , S.Chand and CO  Advanced Accountancy : Arulanandam, HimalayaPublishers  Advanced Accountancy : Shukla and Grewal , S.Chand& Co  Advanced Accountancy : R.L. Gupta and Radhaswamy , |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**MODEL BLUE PRINT FOR THE YEAR 2020-2021**

**III B.COM (T.M/E.M/CECs)**

**SEMESTER – IV**

**SUBJECT: CORPORATE ACCOUNTING (DSC 4 E) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **8** | **4** | **32** | **5** | **4** | **20** |
| **2** | **Section –B**  **Essay Questions** | **10** | **8** | **80** | **5** | **8** | **40** |
| **Total Marks** | | | | **112** | **Total Marks** | | **60** |
|  | | | |  |  | |  |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **8 Marks** | **Very Short Questions**  **4 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **2** | **2** | **24** |
| **Module – II** | **2** | **1** | **20** |
| **Module – III** | **2** | **2** | **24** |
| **Module – IV** | **2** | **2** | **24** |
| **Module – V** | **2** | **1** | **20** |
| **Total No.of.Questions** | **10** | **8** | **112** |

**Note: Cover all units equally**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS & CECs) W.e.f. 2020-21** | | |
| **Subject** | **CORPORATE ACCOUNTING** | |
| IV – SEM | TIME: 2 1/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 2 1/2 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I

(OR)

(b) Contents of Unit-I

1. (a) Contents of Unit-II

(OR)

(b) Contents of Unit-II

1. (a) Contents of Unit-III

(OR)

(b) Contents of Unit-III

1. (a) Contents of Unit-IV

(OR)

(b) Contents of Unit-IV

1. Contents of Unit-V

(OR)

(b) Contents of Unit-V

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM, CECs)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer ALL Questions: 5X4=20M**

**అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.**

1. Calls in arrears పిలుపుబాకాయులు
2. Debentures డిబెంచర్స్
3. Super Profit Method అదనపు లాభాల పద్ధతి
4. Reserves and Surplus. రిజర్వులుమరియుమిగుళ్ళు
5. Valuation of Shares. వాటాల మూల్యాంకన
6. Shares forfeited and Reissue of shares వాటాలజప్తుమరియువాటాలపునర్నిర్మాణం
7. Need of valuation of goodwill గుడ్ విల్ ఆవశ్యకత
8. Net Assets Method నికరఆస్తులపద్ధతి

**SECTION – II**

**Answer any FIVE Of the following questions 5x8=40 M**

**ఏవైనాఐదు ప్రశ్నలకు సమాధానాలు రాయండి.**

1. (a) Distinguish between equity and preference share

ఈక్విటీమరియుఆధిక్యపువాటాల.మధ్యతేడాలురాయండి

(OR)

1. A company was floated with an authorized capital consisting of 20,000 9% preference shares of Rs. 100 each, payable Rs.25 per share on application, Rs.25 per share on allotment and Rs.50 per share on first and final call; and 3,00,000 Equity Shares of Rs.10 each, payable Rs.2.50per share on allotment and Rs.5 per share on the first and final call. Applications were received for the whole of the preference and Equity shares. All the money due on the shares was paid with the exception of the amount due on the first and final call on 4,000 Equity shares. Make the necessary entries and the Balance sheet of the company.

ఒకకంపెనీ 20,000 9% ఆధిక్యపువాటాలు ,వాటా 1కిరూ. 100 చొప్పున 3,00,000ఈక్విటీవాటాలు. వాటా 1కిరూ.10 చొప్పునఆధీకృతమూలధనంతోప్రరంభమైంది.వాటాలపైచెల్లింపుకిందివిధంగాచేయాలి.

|  |  |  |
| --- | --- | --- |
| **వివరాలు** | **ఆధిక్యపువాటాలు**  **రూ.** | **ఈక్విటీవాటాలు**  **రూ.** |
| దరఖాస్తుతో | 25 | 2-50 |
| కేటయుంపుతో | 25 | 2-50 |
| మొదటిమరియు తుదిపిలుపుతో | 50 | 5-00 |

మొత్తంఅన్నివాటాలుచందాఅయినాయి.4,000ఈక్విటీవాటాలపైపిలుపుసొమ్ముమినహారెండురకాలవాటాలపైపూర్తిసొమ్మువాసులైనది.అవసరమైనపద్దులు, ఆస్థిఅప్పులపట్టీచూపండి.

1. (a) What is meant by Debentures? Explain the different types of debentures

డిబెంచర్స్అంటేఏమిటి?వివిధ రకాల డిబెంచర్లను వివరించండి.

**(OR)**

1. Define Bonus Shares. Explain the SEBI’s guidelines for Issues of Bonus Shares.

బోనస్ వాటాలు నిర్వచించి బోనస్ వాటాలజారీకి**SEBI** చేసిన మార్గదర్శకాలు వివరించండి

1. (a) Explain the Need and Importance of Valuation of Shares.

వాటాల మూల్యాంకన ఆవశ్యకత మరియు ప్రముఖ్యతను వివరించండి ?

**(OR)**

(b) The Balance sheet of Vijay Ltd. As on 31. 3. 2004 was as under

విజయ్లిమిటెడ్ఆస్తిఅప్పులపట్టి 31. 3. 2004 నకిందివిధంగావుంది.

|  |  |  |  |
| --- | --- | --- | --- |
| Liabilities  అప్పులు | Rs.  రూ. | Assets  ఆస్తులు | Rs.  రూ. |
| 4,000 Equity shares of Rs.100 each  4,000 ఈక్విటీవాటాలోఒక్కొక్కటిరూ. 100 చొప్పున | 4,00,000 | Land and Buildings  భూమిమరియుభవనాలు | 2,50,000 |
| General Reserve  సాధారణరిజర్వు | 50,000 | Machinery  యంత్రలు | 1,20,000 |
| Profit and Loss Account  లాభనష్టాలఖాతా | 50,000 | Investment at cost  పెట్టుబడులు (ఖరీదు )  (market value Rs. 60,000)  (మార్కెట్విలువరూ. 60,000) | 70,000 |
| Creditors  రుణదాతలు | 90,000 | Debtors  ఋణగ్రస్తులు | 1,00,000 |
| Provision for taxation  పన్నుకొరకుఏర్పాటు | 40,000 | Stock  సరుకు | 80,000 |
|  |  | Cash at Bank  బ్యాంకులోనగదు | 10,000 |
|  | **6,30,000** |  | **6,30,000** |

**Additional Information:**

1. Land and buildings and machinery are valued at Rs.2,40,000 and Rs.95,000.
2. Of the total debtors Rs.5,000 are bad.
3. Goodwill is to be taken at Rs.50,000.
4. The normal rate of dividend declared by such type of companies is 15% on paid up capital.
5. The average rate of dividend declared and paid by this company is 20% on its paid up capital.

Calculate fair value of equity shares.

**అదనపుసమాచారం:**

1. భూమి, భవనాలనుమరియుయంత్రలనురూ. 2,40,000మరియురూ. 95,000 గావిలువకట్టడమైనది.
2. మొత్తంఋణగ్రస్తులలోరూ. 5,000 రానిబాకీలు.
3. గుడ్ విల్ రూ. 50,000 గాతీసుకొన్నారు.
4. ఇదేరకమైనకంపెనీలపైచెల్లించినమూలధనంపై 15% సాధారణ డివిడెండ్రేటుకలదు.
5. చెల్లించినమూలధనంపై 20% లాభంవుండేటట్లుఈకంపెనీడివిడెండ్ప్రకటించి, చెల్లించింది.

కంపెనీఈక్విటీవాటాలయొక్కన్యాయమైనలేదాసముచితమైనవిలువనులెక్కించండి.

1. (a) Howto Prepare Company Final Accounts?

కంపెనీ ముగింపు ఖాతాలను ఏవిధంగా తయారుచేస్తారు?

**(OR)**

1. The following balances of Sunny Co.Ltd. on 31st December 2005 are given to you.The company has an authorized capital of Rs. 5,00,000 dividend into 5,000 equity shares of Rs. 100 each. On 31st December 2,5000 shares were issued and fully called up.

సన్నీ&కోలిమిటెడ్యొక్కఅధీకృతమూలధనంరూ. 5,00,000, 5,000 వాటాలుగావిభజింపబడినది. 21. 12. 2005 నరూ.100 విలువగల 2,500 వాటాలనుజారీచేయడమైనది. 31.12.2005నాటికంపెనీపుస్తకాలనుండిఈకిందినిల్వలుయివ్వబడినాయి.

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars  **వివరాలు** | Amount Rs.రూ. | Particulars  **వివరాలు** | Amount Rs.రూ. |
| Stock  సరుకు | 50,000 | Printing and stationery  ముద్రణస్టేషనరీ | 2,400 |
| Sales  అమ్మకాలు | 4,25,000 | Advertisement  ప్రకటనలు | 3,800 |
| Purchases  కొనుగోళ్లు | 3,00,000 | Bonus  బోనస్ | 10,500 |
| Wages (productive)  వేతనాలు (ఉత్పత్తి) | 70,000 | Debtors  ఋణగ్రస్తులు | 3,800 |
| Discount allowed  డిస్కౌంట్ | 4,200 | Creditors  రుణదాతలు | 3,500 |
| Discount received  వచ్చినడిస్కౌంట్ | 3,750 | Plant and Machinery  ప్లాంట్మరియుయంత్రలు | 80,500 |
| Insurance up to 31.3.2006  భీమా (31. 3. 2006 వరకు ) | 6,720 | Furniture  ఫర్నిచర్ | 17,100 |
| Salaries  జీతాలు | 18,500 | Cash at Bank  బ్యాంకులోనగదు | 1,39,700 |
| Rent  అద్దె | 6,000 | Reserve  రిజర్వు | 25,000 |
| General expense  సాధారణఖర్చులు | 8,950 | Loan from Managing Director  M.D నుండిఅప్పు | 16,900 |
| Profit and Loss Account  లాభనష్టాలఖాతా | 6,220 | Bad debts  రానిబాకీలు | 3,200 |
| Calls in Arrears  పిలుపులబకాయిలు | 5,000 |  |  |

You are required to prepare Trading and Profit and Loss Account for the year ended 31.12.2005 and the Balance sheet as on that date. The following further information is given.

1. Closing stock Rs. 91,500.
2. Depreciation to be charged on plant and furniture at 15% and respectively.
3. Outstanding liabilities: Wages Rs. 5,200, Salary Rs. 1,200 and Rent Rs. 600.
4. Dividend at 5% on paid up share capital is to be allowed.

ఈకిందిఅదనపుసమాచారంనుండిసంస్థయొక్కవర్తకపు,లాభనష్టాలఖాతానుచూపండి.

1. ముగింపుసరుకురూ. 91,500
2. ప్లాంటు - యంత్రలు ,ఫర్నిచర్పైవరుసగా 15% మరియు 10% తరుగుదల రద్దుచేయాలి.
3. చెల్లించవలసినవ్యయాలు :వేతనాలురూ. 5,200, జీతాలురూ. 1,200మరియుఅద్దెరూ. 600.
4. చెల్లించినమూలధనంపై 5% డివిడెండుఅనుమతించండి.
5. (a) Explain the Various Methods of Valuation of Goodwill

గుడ్ విల్ మూల్యాంకన వివిధ పద్ధతులు తెల్పండి.

1. The Balance Sheet of X Ltd. Was as following on 31.3.2005

31. 3. 2005 న X లిమిటెడ్వారిఆస్తిఅప్పులపట్టికిందివిధంగావుంది.

|  |  |  |  |
| --- | --- | --- | --- |
| Liabilities  అప్పులు | Rs.  రూ. | Assets  ఆస్తులు | Rs.  రూ. |
| Share capital  వాటామూలధనం |  | Goodwill  గుడ్ విల్ | 1,00,000 |
| 1,00,000 Shares @ Rs.10 each  రూ. 10 విలువగల 1,00,000 వాటాలు | 10,00,000 | Buildings  భవనాలు | 3,00,000 |
| Reserves and Surplus  రిజర్వులుమరియుమిగుళ్లు | 4,00,000 | Machinery  యంత్రలు | 8,00,000 |
| Sundry Creditors  రుణదాతలు | 3,00,000 | Investments పెట్టుబడులు | 1,00,000 |
|  |  | Stock  సరుకు | 2,00,000 |
|  |  | Debtors  ఋణగ్రస్తులు | 1,50,000 |
|  |  | Cash at bank  బ్యాంకులోనగదు | 50,000 |
|  | **17,00,000** |  | **17,00,000** |

Profit before tax for the year 2004 – 05 was Rs. 6,00,000. It includes Rs. 10,000 as interested on investments. It is felt that in future an additional amount of Rs. 50,000 may be required for smooth functioning of the business. Further depreciation of Rs.40,000 per annum also may be required.

Market value of building Rs. 9,00,000, machinery Rs. 10,00,000. Income tax may be taken at 50% Return on capital at the rate of 10% is considering as normal.

Four years purchase of super profits shall be taken as value of Goodwill, super profits shall be arrived on the basis of the profit of 2004 – 05. You are required to calculate the value of goodwill.

2004 - 05 సంవత్సరానికిపన్నుపూర్వలాభంరూ. 6,00,000. అందులోపెట్టుబడులపైవచ్చినవడ్డీరూ. 10,000 కలిసివుంది.వ్యాపారముసాఫిగాసాగడానికిభవిష్యత్లోఅదనంగారూ. 50,000 కావలసిఉంటుందనిభావించడమైనది .పైగారూ.40,000 మేరకుమరింతతరుగుదలఏర్పాటుఅవసరమవుతుందనినిర్ధారించారు.

భవనాలమార్కెట్విలువరూ. 9,00,000. యంత్రలవిలువరూ. 10,00,000. ఆదాయపుపన్నురేటు 50% గాతీసుకోవచ్చు. మూలధనంపైరాబడిరేటు 10% సాధారణరేటుగాపరిగణించవచ్చు.

సంస్థకువచ్చినఅధికలాభాలనునాలుగుసంవత్సరాలగుణిజంఆధారంగా గుడ్ విల్ గణనచేయాలి. 2004 - 05 సంవత్సరంలోవచ్చినలాభాన్నిఅధికలాభంగాపరిగణించవచ్చు. గుడ్విల్నుగణనచేయండి.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | 4310 : CORPORATE ACOUNTING (DSC 1D): | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

UNIT-I **ACCOUNTING FOR SHARE CAPITAL:**

ESSAY QUESTIONS:

1. What is share? Discuss the types of shares which a company can issue.

వాటాఅంటేఏమిటి ?కంపెనీజారీచేయగలవాటాలరకాలనుచర్చించండి.

1. Distinguish between equity and preference share

ఈక్విటీమరియుఆధిక్యపువాటామధ్యతేడానుగుర్తించండి

1. What is meant by preference share? What are the type’s preference shares?

ఆధిక్యపువాటాఅంటేఏమిటి ?ఆధిక్యపువాటాలురకాలుఏమిటి.

UNIT-II **ISSUE AND REDEMPTION OF DEBENTURES AND ISSUE OF BONUS SHARES:**

ESSAY QUESTIONS:

1. What is meant by Debentures? Explain the different types of debentures

డిబెంచర్స్అంటేఏమిటి?వివిధరకాలడిబెంచర్లనువివరించండి.

1. Define Debentures? Explain the Methods of Issue and redemption of Debentures?

డిబెంచర్లనునిర్వచించండి ?డిబెంచర్లసమస్యమరియువిముక్తియొక్కపద్ధతులనువివరించండి?

1. Explain the sources of Issue of Bonus Shares.

బోనస్వాటాలజారీచేసేమూలాలువివరించండి

1. Define Bonus Shares. Explain the SEBI’s guidelines for Issues of Bonus Shares.

బోనస్వాటాలునిర్వచించి, బోనస్వాటాలజారీకి**SEBI**చేసినమార్గదర్శకాలువివరించండి**.**

UNIT-III **VALUATION OF GOODWILL:**

ESSAY QUESTIONS:

1. Define Goodwill. Explain the Need and Importance of Valuation of Goodwill.

గుడ్ విల్ అనగానేమి? గుడ్విల్మూల్యాంకనఆవశ్యకతమరియుప్రముఖ్యతనువివరించండి.

1. Explain the Various Methods of Valuation of Goodwill.

గుడ్ విల్ వివిధ మూల్యాంకన పద్దతులను వివరించండి.

1. Explain the factors affecting the value of good will.

గుడ్ విల్ ప్రభావితంచేసేఅంశాలుతెల్పండి?

UNIT-IV **VALUATION OF SHARES**:

ESSAY QUESTIONS:

1. Explain the Need and Importance of Valuation of Shares.

వాటాలమూల్యాంకనఆవశ్యకతమరియుప్రముఖ్యతనువివరించండి.

1. Explain the Various Methods of Valuation of Shares.

వాటాలమూల్యాంకనవివిధపద్ధతులుతెల్పండి.

UNIT-V **COMPANY FINAL ACCOUNTS:**

ESSAY QUESTIONS:

1. Howto Prepare Company Final Accounts?

కంపెనీముగింపుఖాతాలనుఏవిధంగాతయారుచేస్తారు?

**SHORT ANSWER QUESTIONS:**

1. Average Profits Method- సగటు లాభాల పద్ధతి
2. Super Profit- అదనపు లాభాల పద్ధతి
3. Annuity method - వార్షికపద్ధతి
4. Capitalization Method – మూలధనీకరణ
5. Need of valuation of goodwill గుడ్ విల్ ఆవశ్యకత
6. Valuation of Shares. వాటాలమూల్యాంకన
7. Net Assets Method - నికరఆస్తులపద్ధతి
8. Yield Basis Method– రాబడిపద్ధతి
9. Exchange Method - మారకపు నికర పద్ధతి
10. Simultaneous Equation Method - ఏకకాలపుసమీకరణపద్ధతి.
11. Shares - వాటాలు
12. Share premium - వాటాప్రమియం
13. Calls in arrears - పిలుపుబాకాయులు
14. Shares forfeited and Reissue of shares - వాటాలజప్తుమరియువాటాలపునర్నిర్మాణం
15. Debentures- డిబెంచర్స్
16. Calls in Advance - ముందుగాపిలుపులు
17. Profit and Loss appropriation account-లాభనష్టాలవినియోగితఖాతా
18. Reserve and Surplus. -రిజర్వుమరియుమిగుళ్ళు
19. Bonus Shares. - బోనస్ వాటాలు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – IIIYEAR (EM,TM,CA,CECs) | | |
| **Subject** | **5311: COST MANAGEMENT ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| IV– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: | * To impart the Concepts of Costing and Techniques of Costing * To know the control of Inventory Cost and Labour Cost * To explain Overheads and their classification * To make the student to prepare the Cost Sheet. |
| LEARNING OUTCOME: | * Understand various costing methods and management techniques. * Apply Cost and Management accounting methods for both manufacturing and service industry. * Prepare cost sheet, quotations, and tenders to organization for different works. * Analyze cost-volume-profit techniques to determine optimal managerial decisions. * Compare and contrast the financial statements of firms and interpret the results. * Prepare analysis of various special decisions, using relevant management techniques. |
| MODULE I | **Introduction:**  Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –  Elements of Cost - Preparation of Cost Sheet (including problems) |
| MODULE II | Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods  **Labour**: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methodsonly(including problems) |
| MODULE III | Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems) |
| MODULE –IV | Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems) |
| MODULE – V | Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems) |
| References | * S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers. * M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd. * S.P. Iyengar – Cost Accounting, Sultan Chand & Sons. * Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons. * S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons. |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 3 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I (Theory)

(OR)

(b) Contents of Unit-I (Problem)

1. (a) Contents of Unit-II (Labour theory)

(OR)

(b) Contents of Unit-II ( Matrials problem)

1. (a) Contents of Unit-III (Theory)

(OR)

(b) Contents of Unit-III (Problem)

1. (a) Contents of Unit-IV (Theory)

(OR)

(b) Contents of Unit-IV (Problem)

1. (a) Contents of Unit-V (Theory)

(OR)

(b) Contents of Unit-V (Problem)

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(TM, EM, CA,CECs) W.e.f. 2020-21** | | |
| **Subject** | **DSC:COST AND MANAGEMENT ACCOUNTING(Gen)** | |
| IV– SEM | TIME: 21/2 Hours | Max marks : 60 |
| MODEL QUESTION PAPER | | |

**Section-A**

Answer any **FIVE** of the following questions. **5X4=20M**

1. Elements of Cost ఎలెమెంట్స్ అఫ్ కాస్ట్

2. Time Rate Method టైం రేటు పద్ధతి

3. EBQ

4. Trend Analysis ట్రెండ్ విశ్లేషణ

5. Profit Volume Ratio ప్రాఫిట్ వాల్యూమ్ రేషియో

6. Job Costing జాబ్ కాస్టింగ్

7. Cost Sheet కాస్ట్ షీట్

8. Inventory Control ఇన్వెంటరీ నియంత్రణ

**Section- B**

Answer **FIVE** questions. **5X8= 40M**

1. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

కాస్ట్ అకౌంటింగ్ నిర్వచించండి. కాస్ట్ అకౌంటింగ్ యొక్క లక్ష్యాలు మరియు విధులను క్లుప్తంగా వివరించండి.

OR

b) Prepare a cost sheet from the following data to find out profits.

లాభాలను తెలుసుకోవడానికి కింది డేటా నుండి కాస్ట్ షీట్‌ను సిద్ధం చేయండి.

Raw materials consumed ముడి పదార్థాలు వినియోగించబడతాయి - 1,60,000

Direct wages ప్రత్యక్ష వేతనాలు - 80,000

Factory over heads ఫ్యాక్టరీ ఓవర్ హెడ్స్ - 16,000

Office over heads - 10% of factory cost ఆఫీస్ ఓవర్ హెడ్స్ - ఫ్యాక్టరీ ఖర్చులో

Selling price అమ్మకం ధర - Rs- 100 per unit

Selling over heads తలలపై అమ్మడం - Rs. 12,000

Units produced ఉత్పత్తి చేయబడిన యూనిట్లు - 4000

Units sold అమ్మిన యూనిట్లు – 3600

1. a)Define ‘Labour Turnover’. How is it measured? Explain.

లేబర్ టర్నోవర్'ని నిర్వచించండి. ఎలా కొలుస్తారు? వివరించండి.

OR

1. The following transactions took place in respect of material items. Simple average ?

ఈ క్రింది వివరాలనుడి సగటు పద్దతి లో విలువలను కనుగొనండి

March 1purchases కొనుగోళ్లు 100 units @ Rs. 10 each

,, 2 purchases కొనుగోళ్లు 200 units @ Rs. 11 each

,, 5 issues జరీ 250 units to job X

,, 7 purchases కొనుగోళ్లు 300 units @ Rs 11.50 each

,, 10 purchases కొనుగోళ్లు 200 units @ Rs 12 each

,, 13 issues జరీ 200 units to job Y.

,, 25 issues జరీ 150 units to job A

1. a) Distinguish between Job costing and batch costing.

జాబ్ ఖర్చు మరియు బ్యాచ్ ఖర్చు మధ్య తేడాను గుర్తించండి.

(OR)

**b)** Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the Economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

ఒక భాగం కోసం వార్షిక డిమాండ్ 30,000 యూనిట్లు. ఒక్కో బ్యాచ్‌కు సెటప్ ఖర్చు రూ.600. సంవత్సరానికి ఒక యూనిట్‌కు ఇన్వెంటరీ క్యారీయింగ్ ఖర్చు రూ.1. (i) 4,000 యూనిట్లు, 5,000 యూనిట్లు, 6,000 యూనిట్లు, 7,000 యూనిట్లు, 8,000 యూనిట్లు, 9,000 యూనిట్లు మరియు 10,000 యూనిట్ల బ్యాచ్ పరిమాణాన్ని ఊహించి మొత్తం ఖర్చును లెక్కించండి. ఎకనామిక్ బ్యాచ్ పరిమాణాన్ని కూడా కనుగొనండి. (ii) గణిత సూత్రాన్ని ఉపయోగించి ఆర్థిక బ్యాచ్ పరిమాణాన్ని లెక్కించండి.

12 a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

ఫైనాన్షియల్ స్టేట్‌మెంట్ విశ్లేషణను నిర్వచించండి. ఫైనాన్షియల్ స్టేట్‌మెంట్ విశ్లేషణ యొక్క లక్ష్యాలు మరియు ప్రక్రియను వివరించండి

(OR)

b) Briefly explain comparative analysis and common-size analysis.

తులనాత్మక విశ్లేషణ మరియు సాధారణ పరిమాణ విశ్లేషణలను క్లుప్తంగా వివరించండి.

1. a) Define Marginal Costing. Explain the features and importance of marginal costing.

ఉపాంత వ్యయాన్ని నిర్వచించండి. మార్జినల్ కాస్టింగ్ యొక్క లక్షణాలు మరియు ప్రాముఖ్యతను వివరించండి

(OR)

b) From the following data, you are required to calculate:

(i) P/V ratio

(ii) Break-even sales with the help of P/V ratio.

(iii) Sales required to earn a profit of Rs. 4,50,000

Fixed Expenses = Rs. 90,000

Variable Cost per unit:

Direct Material = Rs. 5

Direct Labour = Rs. 2

Direct Overheads = 100% of Direct Labour

Selling Price per unit = Rs. 12.

కింది డేటా నుండి, మీరు లెక్కించవలసి ఉంటుంది: (i) P/V నిష్పత్తి (ii) P/V నిష్పత్తి సహాయంతో బ్రేక్-ఈవెన్ అమ్మకాలు. (iii) రూ. లాభం పొందడానికి అమ్మకాలు అవసరం. 4,50,000 స్థిర ఖర్చులు = రూ. 90,000 యూనిట్‌కు వేరియబుల్ ధర: డైరెక్ట్ మెటీరియల్ = రూ. 5 ప్రత్యక్ష లేబర్ = రూ. 2 డైరెక్ట్ ఓవర్ హెడ్స్ = 100% డైరెక్ట్ లేబర్ యూనిట్ విక్రయ ధర = రూ. 12.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(TM, EM, CA & CECS) W.e.f. 2014 -15** | | |
| **Subject** | **5311: COST MANAGEMENT ACCOUNTING** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-1**

1. Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting. కాస్ట్ అకౌంటింగ్ నిర్వచించండి. కాస్ట్ అకౌంటింగ్ యొక్క లక్ష్యాలు మరియు విధులను క్లుప్తంగా వివరించండి. కాస్టింగ్ అంటే ఏమిటి?
2. Distinguish between Cost Accounting , Management Accounting

కాస్ట్ అకౌంటింగ్ మరియు మేనేజ్‌మెంట్ అకౌంటింగ్ మధ్య వ్యత్యాసం.

1. Explain the nature scope and objectives of Management accounting?

నిర్వహణ అకౌంటింగ్ యొక్క స్వభావం మరియు లక్ష్యాలను వివరించండి.

1. Cost sheet ( Problem)

**Shorts**

1. **Nature of cost accounting** కాస్ట్ అకౌంటింగ్ స్వభావం
2. **preparation of cost sheet.** కాస్ట్ షీట్ తయారీ.
3. management accounting నిర్వహణ అకౌంటింగ్

**UNIT-2**

1. Define ‘Labour Turnover’. How is it measured? Explain.

'లేబర్ టర్నోవర్' నిర్వచించండి. ఎలా కొలుస్తారు? వివరించండి.

1. Discuss various incentive plans.

వివిధ ప్రోత్సాహక ప్రణాళికలను చర్చించండి

1. Materials ( Problem)

Shorts

1. Over time ఓవర్ టైం
2. Incentive wage ప్రోత్సాహక వేతనం
3. Direct and indirect labour ప్రత్యక్ష మరియు పరోక్ష శ్రమ
4. Stock levels స్టాక్ స్థాయిలు
5. Merits of LIFO and FIFO ,LIFO మరియు FIFO యొక్క మెరిట్‌లు

**UNIT-3**

1. Distinguish between Job costing and batch costing.

జాబ్ ఖర్చు మరియు బ్యాచ్ ఖర్చు మధ్య తేడాను గుర్తించండి.

1. Economic Batch Quantity

ఎకనామిక్ బ్యాచ్ క్వాంటిటీ

1. What is meant by job costing? Explain its features?

జాబ్ కాస్టింగ్ అంటే ఏమిటి? దాని లక్షణాలను వివరించండి?

1. Job cost sheet ( Problem)

Shorts

1. What are the features of job costing జాబ్ ఖర్చు యొక్క లక్షణాలు ఏమిటి
2. Job costing. జాబ్ కాస్ట్
3. Batch costing. బ్యాచ్ కాస్ట్

**UNIT-4**

1. Define financial statement analysis. Explain the objectives and process of financial statement analysis

ఆర్థిక నివేదిక విశ్లేషణను నిర్వచించండి. ఆర్థిక ప్రకటన విశ్లేషణ యొక్క లక్ష్యాలు మరియు ప్రక్రియను వివరించండి

1. Briefly explain comparative analysis and common-size analysis.

తులనాత్మక విశ్లేషణ మరియు సాధారణ-పరిమాణ విశ్లేషణలను క్లుప్తంగా వివరించండి.

1. What is financial statement analysis? State how it is useful to various parties.

ఆర్థిక నివేదిక విశ్లేషణ అంటే ఏమిటి? ఇది వివిధ పార్టీలకు ఎలా ఉపయోగపడుతుందో తెలియజేయండి.

**Shorts**

1. T rend Analysis ట్రెండ్ విశ్లేషణ
2. Comparative income statements. తులనాత్మక ఆదాయ ప్రకటనలు.
3. Common size balance sheet. కామన్ సైజ్ బ్యాలెన్స్ షీట్.
4. Financial statement analysis ఆర్థిక ప్రకటన విశ్లేషణ

**UNIT-5**

1. Define Marginal Costing. Explain the features and importance of marginal costing.

మార్జినల్ కాస్టింగ్‌ని నిర్వచించండి. మార్జినల్ కాస్టింగ్ యొక్క లక్షణాలు మరియు ప్రాముఖ్యతను వివరించండి.

1. Explain Break Even Analysis and explain advantages and disadvantages?

బ్రేక్ ఈవెన్ అనాలిసిస్‌ను వివరించండి మరియు ప్రయోజనాలు మరియు అప్రయోజనాలను వివరించండి?

1. BEP (Problem)

**Shorts**

1. Margin of safety. మార్జిన్ అఫ్ సేఫ్టీ
2. Contribution కాంట్రిబ్యూషన్
3. P/V Ratio P/V నిష్పత్తి
4. Absorption cost అబ్సొర్ప్తిఒన్ కాస్ట్

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **4E – AUDITING** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 3 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I

(OR)

(b) Contents of Unit-I

1. (a) Contents of Unit-II

(OR)

(b) Contents of Unit-II

1. (a) Contents of Unit-III

(OR)

(b) Contents of Unit-III

1. (a) Contents of Unit-IV

(OR)

(b) Contents of Unit-IV

1. Contents of Unit-V

(OR)

(b) Contents of Unit-V

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – II YEAR – (RCCS and CA) W.e.f. 2020-21** | | | |
| **Subject** | | 4E – AUDITING | |
| IV– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
| OBJECTIVES: | To impart knowledge on audit procedures, processes and techniques to be useful in conducting various types of audits | | | |
| LEARNING OUTCOMES: | * Understanding the meaning and necessity of audit in modern era * Comprehend the role of auditor in avoiding the corporate frauds * Identify the steps involved in performing audit process * Determine the appropriate audit report for a given audit situation * Apply auditing practices to different types of business entities * Plan an audit by considering concepts of evidence, risk and materiality | | | |
| UNIT I | **Unit-I: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds. | | | |
| UNIT I I | **Unit-II: Types of Audit:** Based on Ownership,Time and Objective - Independent, Financial, Internal, Cost,Tax, Government, Secretarial Audits | | | |
| UNIT I II | **Unit-III: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control. | | | |
| UNIT I V | **Unit-IV: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation | | | |
| UNIT V | **Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013. | | | |
| References | * S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai. * Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi. * N.D. Kapoor, “Auditing”, S Chand, New Delhi. * JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications * Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill * B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi. * K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad | | | |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | | |
| **Subject** | | **4E – AUDITING** | |
| IV – SEM | | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | | |

**Section-I**

**Answer any FIVE Questions:** 5x4 =20 Marks

1. AICPA and ICAI ఏ ఐ సి పి ఏ మరియు ఐ సి ఏ ఐ
2. Corporate Frauds కార్పొరేట్ మోసాలు
3. Internal Audit అంతర్గత ఆడిట్
4. Tax Audit టాక్స్ ఆడిట్
5. Internal Check అంతర్గత తనిఖీ
6. Vouching objectives వౌచింగ్ యొక్క ధ్యేయాలు
7. Auditor Disqualifications ఆడిటర్ అనర్హతలు
8. Audit Opinion ఆడిట్ అభిప్రాయం

**Section-II**

**Answer any Five questions:** 5x8 =40 Marks

1. (a) Define Auditing and discuss its objectives

ఆడిటింగ్‌ను నిర్వచించండి మరియు దాని లక్ష్యాలను చర్చించండి

(OR)

(b) Explain the advantages and limitations of auditing

ఆడిటింగ్ యొక్క ప్రయోజనాలు మరియు పరిమితులను వివరించండి

1. (a) Write about different types of audits based on objectives

లక్ష్యాల ఆధారంగా వివిధ రకాల ఆడిట్ల గురించి రాయండి

(OR)

(b)Write about different types of audits based on Ownership

సంస్థ యాజమాన్యాన్ని బట్టి వివిధ రకాల ఆడిట్ల గురించి వివరించండి

1. (a) What is audit program and outline it’s advantages and disadvantages

ఆడిట్ ప్రోగ్రామ్ అంటే ఏమిటి మరియు దాని ప్రయోజనాలు మరియు అప్రయోజనాలు తెలపండి

(OR)

(b) Define Internal Audit and distinguish it with External Audit

అంతర్గత ఆడిట్‌ను నిర్వచించండి మరియు దానికి బాహ్య ఆడిట్‌తో బేధాలు తెలపండి

1. (a) Explain the vouching procedure for trading transactions

వర్తక లావాదేవీల వోచింగ్ విధానాన్ని వివరించండి

(OR)

Distinguish between Auditng and Invetigation

ఆడిటింగ్ మరియు శోధన మధ్య భేదాలు తెలపండి

1. (a) Explain the rights and duties of auditors

ఆడిటర్ల హక్కులు మరియు విధులను వివరించండి

(OR)

Describe the contents of audit report and outline the statutory requirements

ఆడిట్ నివేదికలోని విషయాలను వివరించండి మరియు చట్ట నియమాలను వివరించండి

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| **.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS AND CA) W.e.f. 2020-21** | | |
| **Subject** | 4E:AUDITING | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**Unit I : Introduction**

**8 Marks**

1. Define Auditing and discuss its objectives

ఆడిటింగ్‌ను నిర్వచించండి మరియు దాని లక్ష్యాలను చర్చించండి

1. Explain the advantages and limitations of auditing

ఆడిటింగ్ యొక్క ప్రయోజనాలు మరియు పరిమితులను వివరించండి

1. Distinguish between Accounting and Auditing

అకౌంటింగ్ మరియు ఆడిటింగ్ మధ్య భేదాలు తెలపండి

**4 Marks**

1. AICPA and ICAI ఏ ఐ సి పి ఏ మరియు ఐ సి ఏ ఐ
2. Corporate Frauds కార్పొరేట్ మోసాలు

**Unit II : Types of Audit**

**8 Marks**

1. Write about different types of audits based on objectives

లక్ష్యాల ఆధారంగా వివిధ రకాల ఆడిట్ల గురించి రాయండి

1. Write about different types of audits based on Time

ఆడిట్ జరుగు సమయాన్ని బట్టి వివిధ రకాల ఆడిట్ల గురించి వివరించండి

1. Write about different types of audits based on Ownership

సంస్థ యాజమాన్యాన్ని బట్టి వివిధ రకాల ఆడిట్ల గురించి వివరించండి

**4 Marks**

1. Internal Audit

అంతర్గత ఆడిట్

1. Tax Audit

టాక్స్ ఆడిట్

**Unit III : Planning of Audit**

1. What is audit program and outline it’s advantages and disadvantages

ఆడిట్ ప్రోగ్రామ్ అంటే ఏమిటి మరియు దాని ప్రయోజనాలు మరియు అప్రయోజనాలు తెలపండి

1. Define Internal Audit and distinguish it with External Audit

అంతర్గత ఆడిట్‌ను నిర్వచించండి మరియు దానికి బాహ్య ఆడిట్‌తో బేధాలు తెలపండి.

1. Explain about Internal Control and examine the purposes of it.

అంతర్గత నియంత్రణ గురించి వివరించండి మరియు దాని ప్రయోజనాలను పరిశీలించండి.

**4 Marks**

1. Internal Check అంతర్గత తనిఖీ
2. Audit Working Papers ఆడిట్ వర్కింగ్ పేపర్లు

**Unit IV : Vouching and Investigation**

**8 Marks**

1. What is vouching and outline the vouching procedure for cash receipts

వోచింగ్ అంటే ఏమిటి మరియు నగదు వసూళ్ల వోచింగ్ విధానాన్ని వివరించండి

1. Explain the vouching procedure for trading transactions

వర్తక లావాదేవీల వోచింగ్ విధానాన్ని వివరించండి

1. Distinguish between Auditng and Invetigation

ఆడిటింగ్ మరియు శోధన మధ్య భేదాలు తెలపండి

**4 Marks**

1. Vouching objectives వౌచింగ్ యొక్క ధ్యేయాలు
2. Investigation శోధన

**Unit V : Company Audit and Auditors Report**

**8 Marks**

1. Narrate the provisions of appointment of auditors

ఆడిటర్ల నియామక నిబంధనలను వివరించండి

1. Explain the rights and duties of auditors

ఆడిటర్ల హక్కులు మరియు విధులను వివరించండి

1. Describe the contents of audit report and outline the statutory requirements

ఆడిట్ నివేదికలోని విషయాలను వివరించండి మరియు చట్ట నియమాలను వివరించండి**4 Marks**

1. Auditor Disqualifications

ఆడిటర్ అనర్హతలు

1. Audit Opinion

ఆడిట్ అభిప్రాయం

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| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **4D – BUSINESS LAW** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 3 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I

(OR)

(b) Contents of Unit-I

1. (a) Contents of Unit-II

(OR)

(b) Contents of Unit-II

1. (a) Contents of Unit-III

(OR)

(b) Contents of Unit-III

1. (a) Contents of Unit-IV

(OR)

(b) Contents of Unit-IV

1. Contents of Unit-V

(OR)

(b) Contents of Unit-V

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – II YEAR – (RCCS and CA) W.e.f. 2020-21** | | | |
| **Subject** | | 4D – BUSINESS LAW | |
| IV– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
| OBJECTIVES: | To impart knowledge of legal environment related to business transactions such as contracts, sales, consumers and online transactions. | | | |
| LEARNING OUTCOMES: | * Understand the legal environment of business and laws of business viz Contracts, Sales and Consumers. * Apply basic legal knowledge to business transactions. * Awareness about cyber law and implications for business. | | | |
| UNIT I | **Unit-I: Contract:**  Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872 | | | |
| UNIT I I | Unit-II: Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration. | | | |
| UNIT I II | Unit-Ill: 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 I V | Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism | | | |
| UNIT V | Unit-V: Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms. | | | |
| References | 1. J. Jaysankar, Business Laws, Margham Publication. Chennai. 2. ND Kapoor, Business Laws, S Chand Publications. 3. Balachandram V, Business law, Tata McGraw Hill. 4. Tulsian, Business Law, Tata McGraw Hill. 5. Pillai Bhagavathi, Business Law,SChand Publications. 6. Business Law, Seven Hills Publishers, Hyderabad. 7. K C Garg, Business Law, Kalyani Publishers. | | | |

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| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **4D – BUSINESS LAW** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**Section-I**

**Answer any FIVE Questions:** 5x4 =20 Marks

1. Distinguish between Agreement and Contract ఒప్పందం మరియు కాంట్రాక్టు మధ్య భేదాలు వ్రాయండి
2. Describe the types of Offers వివిధ రకాల ప్రతిపాదనలను తెలపండి
3. Explain about Contingent Contract ఆగంతుక కాంట్రాక్టు ని వివరించండి
4. Describe about Agreement to sell అమ్మకానికి ఒప్పందం ను విశదీకరించండి
5. Describe the E Commerce ఎలక్ట్రానిక్ కామర్స్ ని విశదీకరించండి
6. Write about the sources of Business Law వ్యాపార న్యాయశాస్త్ర మూలాల గురించి తెలపండి
7. Describe the Capacity to Contract కాంట్రాక్టు కుదుర్చుకునే సామర్థ్యం ని విశదీకరించండి
8. Define Consumer and Complainant under CP Act

వినియోగదారుల చట్టం నందలి వినియోగదారుడు మరియు ఫిర్యాదీదారుడు నిర్వచనాలు తెలపండి

**Section-II**

**Answer any Five questions:** 5x8 =40 Marks

1. (a) Explain about various types of contracts

వివిధ రకాల కాంట్రాక్టుల గురించి వివరించండి

(OR)

(b) Explain the essential elements of a valid contract

ఒక కాంట్రాక్టు చెల్లుబాటు అయ్యేందుకు కావలసిన అంశాలను వివరించండి

1. (a) What is an offer and describe the essentials of a valid offer

ప్రతిపాదన అంటే ఏమిటి మరియు ప్రతిపాదన చెల్లుబాటు కావలసిన అంశాలను వివరించండి

(OR)

1. Define consideration and explain its features

ప్రతిఫలం ను నిర్వచించండి మరియు దాని లక్షణాలను వివరించండి

1. (a) Explain the special rules regarding contracts with minors

మైనర్లతో కాంట్రాక్టులకు సంబంధించిన ప్రత్యేక నియమాలను వివరించండి

(OR)

(b) Describe the various modes of discharge of Contract.

కాంట్రాక్ట్ విమోచన యొక్క వివిధ పద్ధతులను వివరించండి.

1. (a) Explain the rights of unpaid seller (vendor).

చెల్లింపు జరగని విక్రేత హక్కులను వివరించండి.

(OR)

1. Describe about Consumer grievance redressal agencies

వినియోగదారుల ఫిర్యాదుల పరిష్కార సంస్థల గురించి వివరించండి

1. (a) Write about aims and objectives of Information Technology Act 2000

సమాచార సాంకేతిక చట్టం 2000 యొక్క లక్ష్యాలు మరియు ఉద్దేశ్యాల గురించి వ్రాయండి

(OR)

1. Describe about Digital Signature and Electronic Signature

డిజిటల్ సంతకాలు మరియు ఎలక్ట్రానిక్ సంతకాల గురించి విశదీకరించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS AND CA) W.e.f. 2020-21** | | |
| **Subject** | 4D:BUSINESS LAW | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**Unit – I : Contract**

**8 Marks**

1. Explain about various types of contracts

వివిధ రకాల కాంట్రాక్టుల గురించి వివరించండి

1. Explain the essential elements of a valid contract

ఒక కాంట్రాక్టు చెల్లుబాటు అయ్యేందుకు కావలసిన అంశాలను వివరించండి

1. Define the following under Indian Contract Act 1872
2. Proposal b) Acceptance c) Promise d) Agreement e) Consideration f) Contact

కాంట్రాక్టు చట్టం 1872 ప్రకారం క్రింది వాటిని నిర్వచించండి

a) ప్రతిపాదన b) స్వీకృతి c) వాగ్దానం d) ఒప్పందం e) ప్రతిఫలం f) కాంట్రాక్టు

**4 Marks**

1. Write about the sources of Business Law

వ్యాపార న్యాయశాస్త్ర మూలాల గురించి తెలపండి

1. Distinguish between Agreement and Contract

ఒప్పందం మరియు కాంట్రాక్టు మధ్య భేదాలు వ్రాయండి

**Unit –II : Offer, Acceptance and Consideration**

**8 Marks**

1. What is an offer and describe the essentials of a valid offer

ప్రతిపాదన అంటే ఏమిటి మరియు ప్రతిపాదన చెల్లుబాటు కావలసిన అంశాలను వివరించండి

1. Define Acceptance and describe the essentials of a valid acceptance

స్వీకృతి అనగానేమి? సక్రమమైన స్వీకృతి కి కావాల్సిన అంశాలను తెలపండి

1. Define consideration and explain its features

ప్రతిఫలం ను నిర్వచించండి మరియు దాని లక్షణాలను వివరించండి

**4 Marks**

1. When the communication of offer and acceptance complete as per ICA 1872

ప్రతిపాదన మరియు స్వీకృతి ఎప్పుడు పూర్తి అగును

1. Describe the types of Offers

వివిధ రకాల ప్రతిపాదనలను తెలపండి

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

**8 Marks**

1. Explain the special rules regarding contracts with minors

మైనర్లతో కాంట్రాక్టులకు సంబంధించిన ప్రత్యేక నియమాలను వివరించండి

1. Describe the various modes of discharge of Contract.

కాంట్రాక్ట్ విమోచన యొక్క వివిధ పద్ధతులను వివరించండి.

1. Explain about the remedies available to the aggrieved party on the breach of contract

కాంట్రాక్టు ఉల్లంఘనపై బాధిత పార్టీకి అందుబాటులో ఉన్న పరిహారాలను వివరించండి

**4 Marks**

1. Explain about Contingent Contract

ఆగంతుక కాంట్రాక్టు ని వివరించండి

1. Describe the Capacity to Contract

కాంట్రాక్టు కుదుర్చుకునే సామర్థ్యం ని విశదీకరించండి

# Unit - IV : Sale of Goods Act 1930 and Consumer Protection Act 2019:

**8 Marks**

1. Describe the implied conditions and warranties under sale of goods contract

వస్తువుల అమ్మకపు కాంట్రాక్టు కింద భావిత షరతులు మరియు పూచీలను వివరించండి

1. Explain the rights of unpaid seller (vendor).

చెల్లింపు జరగని విక్రేత హక్కులను వివరించండి.

1. Describe about Consumer grievance redressal agencies

వినియోగదారుల ఫిర్యాదుల పరిష్కార సంస్థల గురించి వివరించండి

**4 Marks**

1. Describe about Agreement to sell

అమ్మకానికి ఒప్పందం ను విశదీకరించండి

1. Define Consumer and Complainant under CP Act

వినియోగదారుల చట్టం నందలి వినియోగదారుడు మరియు ఫిర్యాదీదారుడు నిర్వచనాలు తెలపండి

# Unit - V : Cyber Law:

**8 Marks**

1. Write about aims and objectives of Information Technology Act 2000

సమాచార సాంకేతిక చట్టం 2000 యొక్క లక్ష్యాలు మరియు ఉద్దేశ్యాల గురించి వ్రాయండి

1. Describe about Digital Signature and Electronic Signature

డిజిటల్ సంతకాలు మరియు ఎలక్ట్రానిక్ సంతకాల గురించి విశదీకరించండి

1. Explain the provisions of E Governance and E Commerce in IT Act 2000

ఐ టి చట్టం 2000 నందు ఎలక్ట్రానిక్ గవర్నెన్స్ మరియు ఎలక్ట్రానిక్ కామర్స్ కు సంబంధించిన విషయాలను తెలపండి

**4 Marks**

1. Describe the E Governance

ఎలక్ట్రానిక్ గవర్నెన్స్ ని విశదీకరించండి

1. Describe the E Commerce

ఎలక్ట్రానిక్ కామర్స్ ని విశదీకరించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – II YEAR – (TM, EM & CA )W.e.f. 2018 -19** | | | |
| **Subject** | | **3309 : INCOME TAX (DSC 3C)** | |
| IV– SEM | | TIME: 21/2 Hours | Max marks : 60 |
| Hours: 5 Hrs. (4 Lecture +1 Tutorial) Max. Marks: 100 (60+40) | | | |
|  | |  | CREDITS: Theory 3 |
| OBJECTIVES: | * To equip the students with the working knowledge of both direct and indirect taxes: * To Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning. * To Understand the provisions and compute income tax for various sources. * To Compute total income and define tax complicacies and structure. * To Prepare and File IT returns of individual at his own. | | |
| LEARNING OUTCOME: | By the end of this course, students can have the knowledge of taxes, impose and calculation of tax  By the end of this course students can identify the types of taxes and computation of the tax liability of an assessee.  By the end of this course students can have the skill of filing the returns. | | |
| MODULE I | **Introduction:**Income Tax Act 1961- Basic Concepts: Income, Person, Assessee – Assessment year, Previous year, Rates of tax, Agricultural Income, Residential Status of Individual – Incidence of Tax – Incomes Exempted from tax.(Theory only) | | |
| MODULE II | **Income from Salaries:** Basic of charge, Tax treatment of different types of salaries Allowances, Perquisites, Profits in lieu of salary, Deductions from salary income, Computation of salary income.(Including Problems) | | |
| MODULE III | **Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house – Deductions from Annual Value – Computation of Income from Property  Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (Including problems) | | |
| MODULE - IV | **Income from Capital Gains – Income from Other Sources:**Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses  Meaning of Other Sources – General Incomes – Specific Incomes – Computation.(Including Problems) | | |
| MODULE – V | **Computation of Total Income of an Individual:** Deductions under section 80 – Computation of Total Income.(Simple problems) | | |
| **References:** | 1. Direct taxes law & practice – Vinod K Singhania, KapilSinghania, Taxmann’s 2. Direct taxes law & practice – GirishAhuja, Dr. Ravi Gupta, Bharat’s 3. Direct taxes law & practice – BB Lal – Pearson’s 4. Indirect taxes law & practice – V.S. Datey, Taxmann’s 5. Indirect taxes – V. Nagaragan, Asia Law house 6. Central Exercise Mannual – Law & procedure – P. Verra Reddy, Asia Law house 7. Andhra Pradesh VAT Act & Rules – N K Acharya , Asia Law house 8. Elements of Income Tax – Dr. P.V. RamanaRao, Dr. A. Sudhakar, Dr. S. KrishnaiahGoud, National Publishing House | | |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**II B.COM (T.M/E.M/C.A)**

**SEMESTER - IV**

**SUBJECT: INCOME TAX(DSC 3 C)**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **8** | **4** | **32** | **5** | **4** | **20** |
| **2** | **Section –B**  **Essay Questions** | **10** | **8** | **80** | **5** | **8** | **40** |
| **Total Marks** | | | | **112** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **8Marks** | **Very Short Questions**  **4 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **2** | **2** | **24** |
| **Module – II** | **2** | **2** | **24** |
| **Module – III** | **2** | **2** | **24** |
| **Module – IV** | **2** | **1** | **20** |
| **Module – IV** | **2** | **1** | **20** |
| **Total No.of.Questions** | **10** | **08** | **112** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM** **(RCCS and CA) W.e.f. 2020-21** | | |
| **Subject** | **INCOME TAX** | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |

**Recommended Format for Question Paper  
for Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E and 4F as per APSCHE**

**(All questions are to be given from Question Bank only)**

Time: 3 Hours (Max. Marks : 60)

**Section-A** **[5X4=20]**

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

1. Contents of Unit-I
2. Contents of Unit-II
3. Contents of Unit-III
4. Contents of Unit-IV
5. Contents of Unit-V
6. Contents of Unit-I to Unit V
7. Contents of Unit-I to Unit V
8. Contents of Unit-I to Unit V

**Section-B** **[5X8=40]**

Answer **FIVE** questions

1. (a) Contents of Unit-I

(OR)

(b) Contents of Unit-I

1. (a) Contents of Unit-II

(OR)

(b) Contents of Unit-II

1. (a) Contents of Unit-III

(OR)

(b) Contents of Unit-III

1. (a) Contents of Unit-IV

(OR)

(b) Contents of Unit-IV

1. Contents of Unit-V

(OR)

(b) Contents of Unit-V

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **3309: INCOME TAX** (DSC 3 C) | |
| IV – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** (w.e.f 2018-2019) | | |

**SECTION-I**

**Answer ALL Questions: 5x4 =20 Marks**

**అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.**

1. Assessment year & Previous year గతసంవత్సరం మరియు ప్రస్తుతసంవత్సరం
2. Allowance అలవెన్సు
3. Rent Free Accommodation ఉచితవసతిగృహము
4. Define section 24? సెక్షన్ 24 నునిర్వచించండి
5. Deductions u/s 80 E U/S 80 E తగ్గింపులు
6. Types of Capital Assets మూలధనఆస్తులరకాలు
7. Tax rates పన్నురేట్లు
8. Define section 16 సెక్షన్ 16 ను నిర్వచించండి

**SECTION-II 5x8 =40Marks**

**Answer Any Five questions.**

**ఏవైనాఐదు ప్రశ్నలకు సమాధానాలు రాయండి.**

1. (a) Distinguish between direct tax and indirect tax?

ప్రత్యక్షపన్నుమరియుపరోక్షపన్నుమధ్యతేడానుగుర్తించండి.

**(OR)**

1. Howto determine the residential status of Individual and HUF?

వ్యక్తిగతమరియుహిందూఅవిభక్తకుటుంబంయొక్కనివాసస్థితినిఎలానిర్ణయించాలి?

1. (a) Smt. SUJATHA is working as a lecturer, her salary details are as follows:
2. Basic pay Rs.18, 000 p.m;
3. D.A Rs. 5,000;
4. HRA Rs.3, 500 p.m. (She is living in her own house).
5. Entertainment allowance Rs. 1,000 p.m.
6. C.C.A Rs. 1,500 p.m;
7. Professional tax paid by her Rs. 175 p.m.

Compute income from salary if she is working in a Government college.

శ్రీమతి .సుజాతలెక్చరరుగాపనిచేస్తు, తనజీతపువివరాలనుఈదిగువవిధంగాతెలియజేసింది :

1. **మూల వేతనం:నెలకురూ .18,000;**
2. **కరువుభత్యంరూ. 5,000;**
3. **ఇంటిఅద్దెభత్యంరూ .3,500 p.m. (ఆమె తన సొంత ఇంటిలో నివసిస్తోంది).**
4. **వినోదభత్యంరూ. 1,000 p.m.**
5. **నగరపరిహారభత్యంరూ. 1,500 p.m;**
6. **ఆమె చెల్లించిన వృత్తి పన్నురూ. 175 p.m.**

**ఆమె ప్రభుత్వ కళాశాలలో పనిచేస్తుంటే జీతం నుండి వచ్చే ఆదాయాన్ని లెక్కించండి.**

**(OR)**

1. What is a perquisite? Explain different types of Perquisites?

పరిలబ్ధులునినిర్వచించండి? వివిధరకాలపరిలబ్ధులునిక్లుప్తంగావివరించండి

1. (a) How to compute income from business and profession?

వ్యాపారం మరియు వృత్తినుండివచ్చే ఆదాయాన్ని ఎలాలెక్కించాలి?

**(OR)**

1. **From the particulars given below compute the income from House properity for the current assessment year of Smt.RANI.**

**శ్రీమతి.రాణియొక్కగృహఆస్థిఆదాయాన్నిదిగువవివరాలనుండిలెక్కింపుము.**

|  |  |
| --- | --- |
| Particulars (వివరాలు) | (Rs.) రూ. |
| Municipal value  పురపాలకవిలువ | 30,000 |
| Fair Rental Value  యుక్తమైనఅద్దె | 28,000 |
| Rent Received  వసూలైనఅద్దె | 45,000 |
| Nature of use  ఉపయోగవిధానం | Letout for Commercial  వాణిజ్యప్రయోజనాలకుఅద్దెకివ్వబడింది |
| Municipal taxes  పురపాలకపన్నులు | 2,000 |
| Land Revenue  భూమిశిస్తు | 600 |
| Date of completion of construction  నిర్మాణంపూర్తయినతేదీ | 31.08.2011 |
| Repairs  మరమ్మత్తులు | 2,000 |
| Ground Rent  భూమిఅద్దె | 400 |

**Note:(నోట్)**

1. Municipal taxes and repair expenses are paid by tenant.

**మున్సిపల్పన్నులుమరియుమరమ్మత్తులుటెనెంటుచేచెల్లించబడింది**.

1. The House is constructed by taking a loan of Rs. 5,00,000 @ 15% on 1-11-2010 and no amount of principal is repaid so far but interest due is paid upto the date.

**గృహనిర్మాణానికిజీ 15% చొప్పునరూ. 5,00,000లను 1-11-2010 అప్పుతీసుకోబడింది. అసలులోఏమాత్రంచెల్లింపుచేయలేదుగానివడ్డీమాత్రంఎప్పటికప్పుడుచెల్లింపుచేయడంజరిగింది**.

1. (a) Explain the Provision regarding setoff and carry forward losses?

నష్టాలనురద్దుచెయ్యడంమరియుముందుకుతీసుకెళ్లిరద్దుచేయడానికిసంబంధించినిబంధనలువివరింపుము

(OR)

1. **Mr. KUMAR** submit the following particulars about sale of assets during the year

2016 - 17

2016 - 17 సంవత్సరంలోఆస్తులుఅమ్మకానికిసంబంధించినఈదిగువవివరాలను**మిస్టర్.కుమార్**ఈవిధముగాసమర్పించిరి.

|  |  |  |
| --- | --- | --- |
| Particulars  వివరాలు | Jewellery (Rs)  ఆభరణాలురూ. | Plot (Rs)  కాళీస్థలమురూ. |
| Sale price  అమ్మకపుధర | 7,30,000 | 39,50,000 |
| Expenses  అమ్మకపుఖర్చులు | 5,000 | 38,000 |
| Cost of acquisition  స్వాధీనపువ్యయము | 96,000 | 4,70,000 |
| Year of acquisition  స్వాధీనపుసంవత్సరం | 1989-90 | 1986-87 |
| Cost Inflation Index (CII)  సూచిద్రవ్యోల్బణపువ్యయం | 170 | 140 |

He has purchased a house for Rs. 17, 80,000 on 1-3-2017. Calculate the amount of taxable capital gain. CII for 2016-17 is 1125.

1-3-2017 నఅతడుఒకఇంటినిరూ. 17,80, 000 లకుకొనుగోలుచేసాడు. పన్నువిధించదగినమూలధనఆదాయాన్నిలెక్కింపుము. 2016-17 సంవత్సరానికిసూచిద్రవ్యోల్బణపువ్యయం 1125.

1. (a) Explain any eight deductions from Gross Total Income under Section 80?

సెక్షన్ 80 కిందస్థూలమొత్తంఆదాయంనుండిఏదైనాఎనిమిదితగ్గింపులనువివరించండి

(OR)

1. Compute Total Income of **Smt.SANTHISARMA** an Indian resident of 30 years age for the current assessment year.

ప్రస్తుతపన్నునిర్ధారణసంవత్సరానికి**శ్రీమతి.శాంతిశర్మ** 30**సంవత్సర**లవయస్సుగలనివాసియొక్కమొత్తముఆదాయముమరియుపన్నుబాధ్యతగణనచేయుము .

|  |  |
| --- | --- |
| **Particulars**  **వివరాలు** | **Amount Rs.**  **రూ.** |
| Gross salary  స్థూలజీతము | 95,000 |
| Income from house property (Computed)  గృహస్తినుండిఆదాయము | 25,000 |
| Short term capital loss  స్వల్పకాలికపెట్టుబడినష్టము | 15,000 |
| Long term capital loss (Buildings)  దీర్ఘకాలికపెట్టుబడి | 14,000 |
| Income from profession  వృత్తినుండిఆదాయం | 8,000 |
| Interest on securities (Gross)  సెక్యూరిటీలపైస్థూలవడ్డీ | 7,000 |
| Income from government securities (Gross)  ప్రభుత్వసెక్యూరిటీలనుండిస్థూలఆదాయము | 18,750 |

She donated Rs. 8,000 to the P.M National Relief Fund and Rs. 3,500 rice the Prime Minister’s Drought Relief Fund.

శ్రీమతిశాంతిశర్మ ,**పి.యమ్**నిధికిరూ. 8,000 లుమరియు**పి.యమ్**కరువునివారణనిధికిరూ. 3,500 లవిలువగలబియ్యమునువిరాళముగాఇచ్చేను.

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| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | **3309: TAXATION** (DSC 3 C) | |
| IV - SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-I INTRODUCTION : ESSAY QUESTIONS:**

1. Define tax and explain the important characteristics of the tax?

పన్నునునిర్వచించండిమరియుపన్నుయొక్కముఖ్యమైనలక్షణాలనువివరించండి.

1. Distinguish between direct tax and indirect tax?

ప్రత్యక్షపన్నుమరియుపరోక్షపన్నుమధ్యతేడానుగుర్తించండి.

1. Explain the meaning of previous year and assessment year with example

గతసంవత్సరంమరియుప్రస్తుతసంవత్సరంగూర్చిఉదాహరణనలతోవివరించండి.

1. Define the terms exemption and deduction explain their significance in the income tax act?

మినహాయింపుమరియుమినహాయింపునిబంధనలనునిర్వచించండిఆదాయపుపన్నుచట్టంలోవాటిప్రముఖ్యతనువివరించండి.

1. What is the Agricultural income? Calculate the tax liabilities?

వ్యవసాయఆదాయంఅంటేఏమిటిపన్నుబాధ్యతలనులెక్కించండి

1. How do you determine the residential status of an individual?

మీరుఒకవ్యక్తియొక్కనివాసస్థితినిఎలానిర్ణయిస్తారు?

**UNIT-II INCOME FROM SALARY : ESSAY QUESTIONS:**

1. How to compute income from salary?

జీతంనుండిఆదాయాన్నిఎలానిర్ధారణచేయాలి?

1. Briefly explain dfferent types of Allowances?

వివిధరకాలభత్యాలనుక్లుప్తంగావివరించండి

1. Briefly explain the different types of provident funds?

వివిధరకాలప్రవిడెంట్ఫండ్లనుక్లుప్తంగావివరించండి

1. Briefly explain different types of perquisites?

వివిధరకాలపరిలబ్ధులునిక్లుప్తంగావివరించండి

**UNIT-IIIINCOME FROM HOUSE PROPERTY AND PROFITS AND GAINS FROM BUSINESS: ESSAY QUESTIONS:**

1. How to compute income from house property?

ఇంటిఆస్తినుండివచ్చేఆదాయాన్నిఎలాలెక్కించాలి

1. Exemption incomes under section 30 to 36 from income from business

వ్యాపారంనుండివచ్చేఆదాయంనుండిసెక్షన్ 30 నుండి 36 వరకుమినహాయింపుఆదాయాలువివరించండి.

1. How to compute income from business and profession?

వ్యాపారంమరియువృత్తినుండివచ్చేఆదాయాన్నిఎలాలెక్కించాలి?

**UNIT-IVINCOME FROM CAPITAL GAINS – INCOME FROM OTHER SOURCES: ESSAY QUESTIONS:**

1. What is Capital asset? State the assets which are not included in the term capital asset.మూలధనఆస్తిఅంటేఏమిటి? మూలధనఆస్తిపదంలోచేర్చబడనిఆస్తులనుపేర్కొనండి.
2. What are the general income under the head income from other sources.

ఇతరవనరులనుండిఆదాయంశీర్షికకిందసాధారణఆదాయలనుపేర్కొనుము.

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**UNIT-VCOMPUTATION OF TOTAL INCOME OF AN INDIVIDUAL :**

**ESSAY QUESTIONS:**

1. Explain the provisions of income tax act, 1961 regarding set off and carry forward losses.

నష్టాలనురద్దుచెయ్యడంమరియుముందుకుతీసుకెళ్లిరద్దుచేయడానికిసంబంధించిఆదాయపుపన్నుచట్టం, 1961 యొక్కనిబంధనలువివరింపుము.

1. Explain the income tax provisions relating to section 80G and section 80GG

సెక్షన్ 80G మరియుసెక్షన్ 80GGకిసంబంధించినఆదాయపుపన్నునిబంధనలనువివరించండి

**SHORT ANSWER QUESTIONS:**

1. What is H.U.F (Hindu undivided family) హిందూ అవిభక్త కుటుంబం అంటే ఏమిటి
2. What is agricultural income? వ్యవసాయఆదాయం అంటే ఏమిటి
3. Assessment year & Previous year గతసంవత్సరం మరియు ప్రస్తుతసంవత్సరం
4. What is Assessee? అసెస్సీ అంటేఏమిటి
5. . What is person? వ్యక్తి అంటేఏమిటి
6. Tax rates పన్నురేట్లు
7. What is PAN? పాన్అంటేఏమిటి?
8. What is Cess ? సెస్అంటేఏమిటి?
9. What is surcharge? సర్చార్జ్అంటేఏమిటి?
10. Define section 24? సెక్షన్ 24 నునిర్వచించండి
11. Define section 16 సెక్షన్ 16 ను నిర్వచించండి
12. Define Perquisites? పరిలబ్ధులనినిర్వచించండి
13. Explain the any three sec 80C to 80U ఏదైనామూడుసెక్షన్ 80 సినుండి 80 యు వరకు వివరించండి.
14. Define the house property? ఇంటిఆస్తిని నిర్వచించండి
15. Explain the income from other source ఇతరవనరుల నుండి వచ్చే ఆదాయాన్ని వివరించండి
16. Allowance అలవెన్సు
17. Rent Free Accommodation ఉచితవసతిగృహము
18. Deductions u/s 80 E U/S 80 E తగ్గింపులు
19. Types of Capital Assets మూలధనఆస్తులరకాలు
20. What is Tax? పన్నుఅంటేఏమిటి

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Course Code:**

**Learning Outcomes:**

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

* Understand the basic principles underlying the Indirect Taxation Statutes.
* Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
* Identify and analyze the procedural aspects under different applicable statutes related to gst.
* Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
* Develop various GST Returns and reports for business transactions in Tally.

**Syllabus:**

**Unit I:** Introduction**:** Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit II**: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

**Unit-III:** Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

**Unit-IV:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

**Unit-V:**GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

**References:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes),Margham Publications.

2. Taxmann’s Basics of GST.

3. Taxmann’s GST: A practical Approach.

4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.

5. Goods and Services Tax in India - Notifications on different dates.

6. GST Bill 2012.

7. Background Material on Model GST Law, Sahitya Bhawan Publications.

8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,

9. Ministry of Law and Justice, New Delhi, the 12thApril, 2017.

10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

Suggested Co-Curricular Activities

* Seminars
* Show the flow chart of GST Suvidha Provider (GST).
* Practice of Terminology of Goods and Service Tax
* Prepare chart showing rates of GST
* Follow GST Council meeting updates regularly
* Creation of GST Vouchers and Tax invoices
* Visit a Tax firm (Individual and Group)
* Guest lecture by GST official
* Prepare Tax invoice under the GST Act.
* Practice on how to file a Returns
* Debate on Single GS, Dual GST
* Group Discussions on Goods and Services outside the Purview of GST

**P.R.GOVT.COLLEGE(AUTONOMOUS),KAKINADA**

**IIB.COM(GEN)**

**SEMESTER-III**

**SUBJECT: GOODS AND SERVICES TAX TIME: 21/2 HOURS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **S.NO** | **TYPES OF QUESTIONS** |  | **TO BE GIVEN IN THE**  **QUESTION PAPER** | | | **TO BE ANSWERED** | | |
| **NO OF QUESTIONS** | | **MARKS ALLOTED TO EA** | **TOTAL MARKS** | **NO OF QUESTIONS** | **MARKS ALLOTED TO EACH QUESTION** | **TOTAL MARKS** |
| **1** |  | **8** | | **4** | **32** | **5** | **4** | **20** |
| **2** |  | **10** | | **8** | **80** | **5** | **8** | **40** |
| **TOTAL MARKS** | | | | | **112** | **TOTAL MARKS** | | **60** |

|  |  |  |  |
| --- | --- | --- | --- |
| **CHAPTER NAME** | **ESSAY QUESTIONS**  **8MARKS** | **SHORT QUESTIONS**  **4MARKS** | **MARKS ALLOTED TO THE CHAPTER** |
| **MODULE-I** | **2** | **2** | **24** |
| **MODULE-II** | **2** | **2** | **24** |
| **MODULE-III** | **2** | **1** | **20** |
| **MODULE-IV** | **2** | **2** | **24** |
| **MODULE-V** | **2** | **1** | **20** |
| **TOTAL** | **10** | **08** | **112** |

**MODEL BLUE PRINT FOR THE QUESTTION PAPER SETTING MARKS:60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |
| --- | --- |
| **P.R.GOVT.COLLEGE(AUTONOMOUS),KAKINADA** | |
| **IIB.COM(T.M&E.M)2021-2022** | |
| **SUBJECT** | **GOODS AND SERVICES TAX** |
| **III-SEM** | **TIME:21/2 HOURS** |

**SECTION -I**

**Answer any FIVE Question 5X4=20 Marks**

1. What are the limitations of VAT?

వ్యాట్ [VAT] యొక్కపరిమితులు?

2. Principles of G.S.T?

వస్తుసేవలపన్నుసూత్రాలు?

3. What is RNR [Revenue Neutral Rate]?

ఆర్థికతటస్థరేటు?

4. How tax is calculated under G.S.T?

వస్తుసేవలపన్నుక్రిందపన్నులెక్కించబడుతుంది?

5. How will imports to be taxed under G.S.T?

వస్తుసేవలపన్నుక్రిందదిగుమతిఏలాచేయబడుతుంది?

6. What are the tax on petroleum crude/high speed diesel?

పెట్రోలియంక్రూడ్లేదాహైస్పీడ్డీజిల్‌ పైపన్నుఏమిటి?

7. Advantages of I.G.S.T?

అంతర్రాష్ట్రలాభాలు?

8. What is the time supply?

సరఫరాసమయంఅంటేఏమిటి?

**SECTION-II**

**Answer the questions 5x8=40 Marks**

1. a) What are the short comings in the previous indirect tax structure?

గతపరొక్షపన్నులవిధానంలోనిలోపాలుఏమిటి?

(OR)

b) What is G.S.T and What are the advantages of G.S.T?

వస్తుసేవలపన్నుఅంటేఏమిటిమరియుప్రయోజనాలుతెల్పండి?

2. a) Write a brief note on single G.S.T and Dual G.S.T?

ఏకమరియుద్వంద్వవస్తుమరియుసేవాపన్నుగురించివ్రాయండి?

(OR)

b) Explain the models of G.S.T?

వస్తువులుమరియుసేవాపన్నునమూనాలనువివరించండి?

3. a) What is the treatment of following under G.S.T?

1. Tax on petroleum products

2. Tax on Tobacco products

G.S.T క్రిందదిగువవాటినిఏవిధంగానిర్వహిస్తారు?

1. పేట్రోలియంఉత్పత్తులపైపన్ను

2. పోగాకుఉత్పత్తులపైపన్ను

(OR)

b) Explain the various components of G.S.T?

వస్తుమరియుసేవలపన్నుయొక్కవిభాగాలనువివరించండి?

4. a) List out Transactions covered under I.G.S.T?

IGST చట్టంప్రకారంపన్నులువిధించబడీఅంశాలుతెలియజేయండి?

(OR)

b) What are the major advantages Integrated Goods and Service Tax [I.G.S.T] Model?

ఏకీకృతవస్తువులుమరియుసేవలపన్నుయొక్కప్రధానప్రయోజనాలుఏమిటి?

5. a) Explain how Input Tax Credit [ITC] can be utilized?

ఇన్‌పుట్పన్నుక్రెడిట్‌నుఎలాఉపయోగించవచ్చోవివరించండి?

(OR)

b) Write a brief note on how to determine time of supply of Goods and Services

వస్తువులుమరియుసేవలసరఫరాసమయాన్నిఎలానిర్ణయించాలోసంక్షిప్తగమనికనువ్రాయండి?

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| P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA | | | |
| 1 B.COM(TM, EM) 2020-21 | | | |
| SUBJECT | | Goods and Services Tax (Gen) | |
| III- SEM | TIME:2 ½ HOURS | | Max marks: 60 |

Unit 1 : Introduction పరిచయం

8 Marks

1. What are the short comings in the previous Indirect tax structure.

గతపరొక్షపన్నులవిధానంలోనిలోపాలుఏమిటి?

1. What ar is G.S.T? and whatare the advantages of G.S.T .

వస్తుసేవలపన్నుఅంటేఏమిటిమరియుప్రయోజనాలుతెల్పండి?

4 Marks

1. What are the limitations of VAT. వ్యాట్యొక్కపరిమితులు
2. Principles of G.S.T. వస్తుసేవలపన్నుసూత్రాలు

Unit 2 : G.S.T వస్తుసేవలపన్ను

8 Marks

1. Write a brief note on single G.S.T and dual G.S.T.

ఏకమరియుద్వంద్వవస్తుమరియుసేవాపన్నుగురించివ్రాయండి.

2. Explain the models of G.S.T.

వస్తుమరియుసేవాపన్నునమూనాలనువివరించండి.

4 Marks

1. What is RNR (Revenue Neutral Rate). ఆర్థికతటస్థరేటు?
2. How tax calculated under G.S.T.

వస్తుసేవలపన్నుక్రిందపన్నులెక్కించబడుతుంది?

(or)

1.Composition Scheme కంపోజిషన్పథకం.

Unit 3 : Taxes and Duties పన్నులుమరియువిధులు

8 Marks

1. What is the treatment of following under G.S.T
2. Tax on petroleum products
3. Tax on tobacco products

G.S.T క్రిందదిగువవాటినిఏవిధంగానిర్వహిస్తారు?

a. పేట్రోలియంఉత్పత్తులపైపన్ను

b. పోగాకుఉత్పత్తులపైపన్ను.

1. Explain the various components of G.S.T.

వస్తుమరియుసేవలపన్నుయొక్కవిభాగాలనువివరించండి.

4 marks

1. How will imports to be taxed under G.S.T.

వస్తుసేవలపన్నుక్రిందదిగుమతిఏలాచేయబడుతుంది?

1. What are the Tax on petroleum crude/High speed diesel.

పెట్రోలియంక్రూడ్లేదాహైస్పీడ్డీజిల్‌ పైపన్నుఏమిటి

Unit 4 : Inter-State Goods and Services Tax అంతర్రాష్ట్రవస్తువులుమరియుసేవలపన్ను

8 marks

1. List out transactions covered under IGST.

IGST పరిధిలోకివచ్చేలావాదేవీలనుజాబితాచేయండి.

1. What are the major advantages of (IGST) Integrated Goods and Service Tax.

ఏకీకృతవస్తువులుమరియుసేవలపన్నుయొక్కప్రధానప్రయోజనాలుఏమిటి?

4 Marks

1. Advantages of I.G.S.T అంతర్రాష్ట్రలాభాలు
2. Service Tax. సేవాపన్ను.

Unit 5 : Time of Supply of Goods and Services వస్తుమరియుసేవలసరఫరాసమయం

8 Marks

1. Explain how Input Tax Credit can be utilized.

ఇన్‌పుట్పన్నుక్రెడిట్‌నుఎలాఉపయోగించవచ్చోవివరించండి.

1. Write a brief note on how to determine time of supply of goods and services.

వస్తువులుమరియుసేవలసరఫరాసమయాన్నిఎలానిర్ణయించాలోసంక్షిప్తగమనికనువ్రాయండి.

4 Marks

1. Transaction value. లావాదేవీవిలువ
2. What is time supply. సరఫరాసమయంఅంటేఏమిటి?
3. What is time supply of goods and services.వస్తువులుమరియుసేవలసమయసరఫరాఅంటేఏమిటి

**III YEAR**

**B.Com -Semester – V**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | DSC 1 E | Business Laws | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 E | Auditing | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 E | Cost and Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 4 E | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 5 E | Advanced Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 6 E | Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 7 |  | Advanced Accounting (CA & CECS) | 100 | 40 | 60 | 5 | 4 |
| 8 |  | Income Tax & Practical Auditing (CECS) | 100 | 40 | 60 | 5 | 4 |
| 9 |  | Cost Accounting (CA) | 100 | 40 | 60 | 5 | 4 |
| 10 |  | Mercentile Law (CA & CS) | 100 | 40 | 60 | 5 | 4 |
| **Total** | | | **600** | **240** | **360** | **30** | **24** |

**B.Com -Semester – VI**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | DSC 1 F | Business Laws | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 F | Auditing | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 F | Cost and Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 4 F | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 5 F | Advanced Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 6 F | Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 7 |  | Advanced Accounting (CA & CECS) | 100 | 40 | 60 | 5 | 4 |
| 8 |  | Income Tax & Practical Auditing (CECS) | 100 | 40 | 60 | 5 | 4 |
| 9 |  | Cost Accounting (CA) | 100 | 40 | 60 | 5 | 4 |
| 10 |  | Mercentile Law (CA & CS) | 100 | 40 | 60 | 5 | 4 |
| 11 | DSC 7 F | Project Report | 100 | --- | 100 | 5 | 4 |
| **Total** | | | **700** | **240** | **460** | **35** | **28** |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – III YEAR – (RCCS) W.e.f. 2015-16** | | | |
| **Subject** | | **5301: BUSINESS LAW** | |
| V– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
|  | | | |
| OBJECTIVES: | * To make the students learn the basics of business laws * To make the students to apply basics of business laws in real life situations. | | |
| LEARNING OUTCOMES: | * To understand the provisions of contract law in the context of business transactions * To gain knowledge on legal provisions related to sale contracts | | |
| MODULE I | CONTRACT ACT: Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts.  Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance. | | |
| MODULE II | CONSIDERATION AND CONSENT: Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of ‘Stranger to Contract’ and ‘No Consideration – No Contract’ – Capacity to contract – special rules regarding minor’s agreements.  Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake. | | |
| MODULE III | DISCHARGE OF A CONTRACT: Legality of object and consideration:– illegal and immoral agreements – agreements opposed to public policy.  Agreements expressly declared to be void – wagering agreements and contingent contracts.  Discharge of a contract – various modes of discharge of a contract – performance of contracts.  Breach of a contract – types – remedies for breach of a contract | | |
| MODULE - IV | SALE OF GOODS ACT: Contract of sale: Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell.  Rights of an unpaid seller.  Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale. | | |
| References | 1. Kapoor ND : Mercentile Law, Sultan Chand 2. Kapoor ND : Company Law, Sultan Chand 3. Balachandran V : Business Law, Tata 4. Tulsian : Mercantile Law, Tata 5. Tulsian : Business Law, Tata 6. Pillai Bhagavathi : Business Law, S.Chand | | |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (RCCS)**

**SEMESTER - V**

**SUBJECT: BUSINESS LAW – I (DSC 1 E):**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **2** | **2** | **24** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **1** | **22** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM and EM) W.e.f. 2015-16** | | |
| **Subject** | **5301: BUSINESS LAW** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer all the Questions: 5x2M=10**

1. Agreement ఒప్పందం
2. Capacity to contract కాంట్రాక్టుకుదుర్చుకునేసామర్థ్యం
3. Bilateral mistake ద్వైపాక్షికపొరపాటు
4. Anticipatory breach ముందస్తుఉల్లంఘన
5. Specific goods నిర్దిష్టవస్తువులు

**SECTION – II**

**Answer any five Questions: 5x10M=50**

1. Explain about various types of contracts

వివిధరకాలకాంట్రాక్టులగురించివివరించండి

1. Explain the essential elements of a valid contract

ఒకకాంట్రాక్టుచెల్లుబాటుఅయ్యేందుకుకావలసినఅంశాలనువివరించండి

1. Explain about free consent and flaws in consent.

స్వేచ్చాసమ్మతిమరియుసమ్మతిలోపాలగురించివివరించండి.

1. Explain the special rules regarding contracts with minors

మైనర్లతోకాంట్రాక్టులకుసంబంధించినప్రత్యేకనియమాలనువివరించండి

1. What is the doctrine of public policy and describe the agreements against the public policy

ప్రజావిధానంసిద్ధాంతంఏమిటిమరియుప్రజావిధానానికివ్యతిరేకంగాఉండేఒప్పందాలనువివరించండి

1. Describe the various modes of discharge of Contract.

కాంట్రాక్ట్విమోచనయొక్కవివిధపద్ధతులనువివరించండి.

1. Describe the implied conditions and warranties under sale of goods contract

వస్తువులఅమ్మకపుకాంట్రాక్టుకిందభావితషరతులుమరియుపూచీలనువివరించండి

1. Explain the rights of unpaid seller.

చెల్లింపుజరగనివిక్రేతహక్కులనువివరించండి.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM and EM) W.e.f. 2015-16** | | |
| **Subject** | **5301:** BUSINESS LAW | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**MODULE – I : CONTRACT ACT**

1. Explain about various types of contracts

వివిధరకాలకాంట్రాక్టులగురించివివరించండి

1. Explain the essential elements of a valid contract

ఒకకాంట్రాక్టుచెల్లుబాటుఅయ్యేందుకుకావలసినఅంశాలనువివరించండి

1. What is an offer and describe the essentials of a valid offer

ప్రతిపాదనఅంటేఏమిటిమరియుప్రతిపాదనచెల్లుబాటుకావలసినఅంశాలనువివరించండి

1. Discuss briefly the law relating to communication of offer and acceptance and revocation of the same

ప్రతిపాదనమరియుస్వీకృతితెలియజేయుటకుమరియుఉపసంహరించుకొనుటకుసంబంధించినచట్టపరమైనఅంశాలనుగూర్చివ్రాయండి.

**Short**

1. Capacity of parties పార్టీలసామర్థ్యం
2. Agreement ఒప్పందం
3. Counter offer తిరుగుప్రతిపాదన

**MODULE –II : CONSIDERATION AND CONSENT**

1. Define consideration and explain its features

ప్రతిఫలంనునిర్వచించండిమరియుదానిలక్షణాలనువివరించండి

1. Explain about free consent and flaws in consent.

స్వేచ్చాసమ్మతిమరియుసమ్మతిలోపాలగురించివివరించండి.

1. Explain the special rules regarding contracts with minors

మైనర్లతోకాంట్రాక్టులకుసంబంధించినప్రత్యేకనియమాలనువివరించండి

1. Describe the doctrines of no stranger to contract and no consideration and no contract and their exceptions

కాంట్రాక్టుకుపార్టీకానివారుదావావేయలేరుమరియుప్రతిఫలంలేనిదేకాంట్రాక్టులేదుఈసిద్ధాంతాలగూర్చివివరించుము

**Short**

1. Capacity to contract కాంట్రాక్టుకుదుర్చుకునేసామర్థ్యం
2. Insolvent దివాలాదారుడు
3. Bilateral mistake ద్వైపాక్షికపొరపాటు

**MODULE – III : DISCHARGE OF A CONTRACT**

**Long**

1. Explain the provisions related to legality of object and consideration

కాంట్రాక్టువిషయంమరియుప్రతిఫలంఈరెంటిచట్టబద్ధతసంబంధించిననిబంధనలగూర్చివ్రాయండి.

1. What is the doctrine of public policy and describe the agreements against the public policy

ప్రజావిధానంసిద్ధాంతంఏమిటిమరియుప్రజావిధానానికివ్యతిరేకంగాఉండేఒప్పందాలనువివరించండి

1. Describe the various modes of discharge of Contract.

కాంట్రాక్ట్విమోచనయొక్కవివిధపద్ధతులనువివరించండి.

1. Explain about the remedies available to the aggrieved party on the breach of contract

కాంట్రాక్టుఉల్లంఘనపైబాధితపార్టీకిఅందుబాటులోఉన్నపరిహారాలనువివరించండి

**Short**

1. Wagering contract జూదపుకాంట్రాక్టు
2. Anticipatory breach ముందస్తుఉల్లంఘన
3. Contingent contract ఆగంతుకకాంట్రాక్టు

**MODULE IV : SALE OF GOODS ACT : Long**

1. Explain the nature of sale of goods contract and describe the distinction between sale and

agreement to sell

వస్తువులఅమ్మకపుకాంట్రాక్టుయొక్కస్వభావాన్నివివరించండిమరియుఅమ్మకంఇంకాఅమ్మకపుఒప్పందంమధ్యవ్యత్యాసాన్నివివరించండి

1. Describe the implied conditions and warranties under sale of goods contract

వస్తువులఅమ్మకపుకాంట్రాక్టుకిందభావితషరతులుమరియుపూచీలనువివరించండి

1. Explain the rights of unpaid seller.

చెల్లింపుజరగనివిక్రేతహక్కులనువివరించండి.

**Short**

1. Agreement to sell అమ్మకానికిఒప్పందం
2. Specific goods నిర్దిష్టవస్తువులు
3. Auction sale వేలంఅమ్మకం

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – III YEAR – (RCCS and CA) W.e.f. 2014-15** | | | |
| **Subject** | | **5310: AUDITING** | |
| V– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| **SYLLABUS** | | | |
| OBJECTIVES: | * To impart knowledge pertaining to basic concepts of auditing. * To acquaint oneself with auditing procedure and report Writing. | | |
| LEARNING OUTCOMES: | * By the end of this course students can have the better understanding about the Concepts of Auditing. * By the end of this course students can have the skill of audit planning and Preparation of Audit Programme and vouching. * By the end of this course students can have the ability of Audit Control. | | |
| MODULE I | INTRODUCTION TO AUDITING  Auditing: Meaning-Definition-Evolution-Objectives-Importance.  Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) Based on time (Interim, Final, Continuous, Balance Sheet)-  Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, and Secretarial).  Self Study: Differences between Internal and External Audit, Differences between Interim and Final Audit and Audit of Contents of Balance Sheet  Assignment: Procedure of Internal Audit , Audit of Companies and Types of Audits | | |
| MODULE II | AUDIT PLANNING: Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment –– Removal – Rights – Duties – Liabilities.  Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings | | |
| MODULE III | AUDIT AND CONTROL: Internal check- Internal control –(Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.  Assignment: Preparation of Audit programme for an organization.  Self Study: Remuneration of an Auditor, Study of Audit Papers and Audit Work Book, Audit Markings and Procedure of Internal Check | | |
| MODULE – IV | VOUCHING: Vouching: Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities  Self Study: Study of model Vouchers of an organisation.  Assignment: Vouching of cash book of a local business unit. Differences between vouching, investigation, verification and valuation. | | |
| References | 1. Contemporary Auditing :Kamal Gupta 2. Practical auditing :Spicer & Pegler | | |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (RCCS) & (CA)**

**SEMESTER - V**

**SUBJECT: AUDITING – I (DSC 2 E):**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **2** | **24** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **1** | **22** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM and CA) W.e.f. 2014-15** | | |
| **Subject** | **5310:** AUDITING | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – A**

**Answer ALL Questions from the following 5 x 2 = 10 Marks**

1. Scope of audit ఆడిట్పరిధి
2. Continuous audit నిరంతరఆడిట్
3. Audit planning ఆడిట్ప్రణాళిక
4. Accounting controls అకౌంటింగ్నియంత్రణలు
5. Investigation శోధన

**SECTION – B**

**Answer any Five Questions 5 x 10 = 50 Marks**

1. Write about different types of audits based on objectives

లక్ష్యాలఆధారంగావివిధరకాలఆడిట్లగురించిరాయండి

1. Define Internal Audit and distinguish it with External Audit

అంతర్గతఆడిట్‌నునిర్వచించండిమరియుదానికిబాహ్యఆడిట్‌తోబేధాలుతెలపండి.

1. Explain the rights and duties of auditors

ఆడిటర్లహక్కులుమరియువిధులనువివరించండి

1. What is audit program and outline it’s advantages and disadvantages

ఆడిట్ప్రోగ్రామ్అంటేఏమిటిమరియుదానిప్రయోజనాలు&అప్రయోజనాలుతెలపండి

1. Explain about Internal Control and examine the purposes of it.

అంతర్గతనియంత్రణగురించివివరించండిమరియుదానిప్రయోజనాలనుపరిశీలించండి.

1. Outline the scope and objectives of Internal Audit and distinguish it with Internal Check

అంతర్గతఆడిట్యొక్కపరిధినిమరియులక్ష్యాలనువివరించండిమరియుదానికిఅంతర్గతతనిఖీకిగలబేధాలనువ్రాయండి

1. What is vouching and outline the vouching procedure for cash receipts

వోచింగ్అంటేఏమిటిమరియునగదువసూళ్లవోచింగ్విధానాన్నివివరించండి

1. Define verification and write about verification and valuation of fixed assets

నిరూపణనునిర్వచించండిమరియుస్థిరఆస్తులనిరూపణమరియుమూల్యాంకనగురించివ్రాయండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM and CA) W.e.f. 2014-15** | | |
| **Subject** | **5310:** AUDITING | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**MODULE I : INTRODUCTION TO AUDITING**

**Long**

1. Define Auditing and discuss its objectives

ఆడిటింగ్‌నునిర్వచించండిమరియుదానిలక్ష్యాలనుచర్చించండి

1. Explain the advantages and limitations of auditing

ఆడిటింగ్యొక్కప్రయోజనాలుమరియుపరిమితులనువివరించండి

1. Write about different types of audits based on objectives

లక్ష్యాలఆధారంగావివిధరకాలఆడిట్లగురించిరాయండి

1. Define Internal Audit and distinguish it with External Audit

అంతర్గతఆడిట్‌నునిర్వచించండిమరియుదానికిబాహ్యఆడిట్‌తోబేధాలుతెలపండి.

**Short**

1. AICPA ఏఐసిపిఏ
2. Scope of audit ఆడిట్పరిధి
3. Continuous audit నిరంతరఆడిట్

**MODULE II : AUDIT PLANNING**

**Long**

1. Narrate the provisions of appointment of auditors

ఆడిటర్లనియామకనిబంధనలనువివరించండి

1. Explain the rights and duties of auditors

ఆడిటర్లహక్కులుమరియువిధులనువివరించండి

1. What is audit program and outline it’s advantages and disadvantages

ఆడిట్ప్రోగ్రామ్అంటేఏమిటిమరియుదానిప్రయోజనాలుమరియుఅప్రయోజనాలుతెలపండి

**Short**

1. Qualifications of auditor ఆడిటర్అర్హతలు
2. Audit planning ఆడిట్ప్రణాళిక
3. Audit note book ఆడిట్పుస్తకం

**MODULE III : AUDIT AND CONTROL**

**Long**

1. Explain about Internal Control and examine the purposes of it.

అంతర్గతనియంత్రణగురించివివరించండిమరియుదానిప్రయోజనాలనుపరిశీలించండి.

1. Outline the scope and objectives of Internal Audit and distinguish it with Internal Check

అంతర్గతఆడిట్యొక్కపరిధినిమరియులక్ష్యాలనువివరించండిమరియుదానికిఅంతర్గతతనిఖీకిగలబేధాలనువ్రాయండి

1. Write about sampling in audit and how it’s useful for auditors.

ఆడిట్‌లోశాంప్లింగ్గురించిమరియుఆడిటర్లకుశాంప్లింగ్ఎలాఉపయోగపడుతుందోవ్రాయండి.

**Short**

1. Segregation of duties విధులవిభజన
2. Risk based audit రిస్క్ఆధారితఆడిట్
3. Accounting controls అకౌంటింగ్నియంత్రణలు

**MODULE IV : VOUCHING**

**Long**

1. What is vouching and outline the vouching procedure for cash receipts

వోచింగ్అంటేఏమిటిమరియునగదువసూళ్లవోచింగ్విధానాన్నివివరించండి

1. Explain the vouching procedure for trading transactions

వర్తకలావాదేవీలవోచింగ్విధానాన్నివివరించండి

1. Define verification and write about verification and valuation of fixed assets

నిరూపణనునిర్వచించండిమరియుస్థిరఆస్తులనిరూపణమరియుమూల్యాంకనగురించివ్రాయండి

1. What are the objects of verification of liabilities and briefly explain the verification of liabilities (trade creditors, loans and capital)

అప్పులనిరూపణయొక్కలక్ష్యాలుఏమిటి? మరియుఅప్పులనిరూపణనుక్లుప్తంగావివరించండి (వాణిజ్యరుణదాతలు, రుణాలుమరియుమూలధనం)

**Short**

1. Investigation శోధన
2. Fraud మోసం
3. Valuation మూల్యాంకన

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – III YEAR – EM&TM W.e.f. 2014 -15** | | |
| **Subject** | **5303: COST MANAGEMENT ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: | * To impart conceptual knowledge of costing and management accounting * To train the students in finding the cost of products using different methods of costing |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of costing and management accounting. By the end of this course students can apply different methods of costing. By the end of this course students can have the skill of preparation of cost sheet. |
| MODULE I | NTRODUCTION: a)Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations.   1. Cost concepts-Cost classification -preparation of cost sheet.   Self Study: Relationship between cost, management and financial accounting.Relationship of costing department with other departments.  Assignment: Preparation of Cost Sheet. |
| MODULE II | ELEMENTS OF COSTING a)Material Cost: Direct and Indirect material cost, Inventory control techniques-stock levels, EOQ , ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods.  b)Labor cost: Direct and Indirect labor cost- methods of payment of wages including incentive plans –Halsey and Rowan plans, Tailors Piece Rate methods. c)Overheads: features, classification, methods of allocation and apportionment of overheads**.** Assignment: Preparation of Stores ledger - methods |
| MODULE III | 1. METHODS OF COSTING – OUT PUT COSTING – JOB COSTING Single or Output Costing, job and contract costing : Features, costing process- computation of cost |
| MODULE - IV | 1. METHODS OF COSTING PROCESS COSTING: Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)   Self Study: Costing Process of Single and Output Costing and Job Costing.  Assignment: Computation of cost under Job costing and Contract Costing |
| References | Cost and Management Accounting, M.N Arora, Himalaya Publishing House  3.Cost accounting, Dutt, Pearson Education  4.Cost Accounting, Jawaharlal, Tata Mcgraw Hill  5.Cost Accounting Theory and Practice Banerjee , PHI |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M)**

**SEMESTER - V**

**SUBJECT: COST AND MANAGEMENT ACCOUNTING (DSC 3 E):**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **3** | **1** | **32** |
| **Module - III** | **1** | **2** | **14** |
| **Module - IV** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM & EM)W.e.f. 2014 -15** | | |
| **Subject** | **5303: COST MANAGEMENT ACCOUNTING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION-1**

**Answers all the questions:**  **5X2=10**

1. Limitations of costing. కాస్టింగ్యొక్కపరిమితులు

2. ABC analysis. ABC విశ్లేషణ

3. Define process costing and its advantages.ప్రాసెస్వ్యయం&దానిప్రయోజనాలనునిర్వచించండి

4. How to prepare contract account? కాంట్రాక్ట్ఖాతానుఎలాతయారుచేయాలి

5. Classification of costing? కాస్టింగ్యొక్కవర్గీకరణ

**SECTION-II**

**Answer any five questions: 5 X 10=50**

**6.** From the following particulars, prepare a cost sheet and find out the percentage of workers overhead top productive wages .percentage of general overhead to works cost and the percentage of net profit to sales.కిందివివరాలనుండి, కాస్ట్షీట్సిద్ధంచేసి, కార్మికులఓవర్హెడ్ఉత్పాదకవేతనాలశాతాన్నితెలుసుకోండి. సాధారణఓవర్హెడ్యొక్కపనివ్యయంమరియుఅమ్మకాలకునికరలాభంశాతం.

Sales అమ్మకాలు 12,00,000

Workers overheads కార్మికులుఓవర్హెడ్స్ 75,000

Materials on 1.1.2006మెటీరియల్ 20,000

Finished goods on1.1.2006 తయారైనవస్తువులు30,000

Purchases కొనుగోళ్లు 5,50,000

Office overheads expensesఆఫీస్ఓవర్హెడ్స్ఖర్చులు 50,000

Finished goods on 31.1.2006 తయారైనవస్తువులు 25,000

Productive wages ఉత్పాదకవేతనాలు 2,50,000

Materials 31.1.2006 మెటీరియల్ 70,000

Works in progress1.1.2006 పనులుపురోగతిలోఉన్నాయి 10,000

Works in progress31.1.2006 పనులుపురోగతిలోఉన్నాయి 25,000

**7)** Briefly explain the Distinguish between cost accounting and management a/c?

కాస్టింగ్ అకౌంటింగ్మరియునిర్వహణఅకౌంటింగ్ మధ్యవ్యత్యాసాన్నిక్లుప్తంగావివరించండి?

8) The following transactions took place in respect of material items. Simple average? జరీలాధరనుoడిసాధారణసగటుపట్టికనుతయారుచెయాండి

March 1 purchases కొనుగోళ్లు 100 units @ Rs. 10 each

,, 2 purchases కొనుగోళ్లు 200 units @ Rs. 11 each

,, 5 issues జరీ 250 units to job X

,, 7 purchasesకొనుగోళ్లు 300 units @ Rs 11.50 each

,, 10 purchasesకొనుగోళ్లు 200 units @ Rs 12 each

,, 13 issues జరీ 200 units to job Y.

,, 25 issues జరీ 150 units to job A.

**9)** Explain advantages and disadvantages wage payment method?

వేతనచెల్లింపుపద్ధతినిప్రయోజనాలుమరియుఅప్రయోజనాలువివరించండి?

10) Krishna manufacturing limited has four production departments Viz. P, Q, R and two services department Viz. Transport and power supply. Expenses are per primary overhead distribution summary are given below.కృష్ణతయారీపరిమితిలోనాలుగుఉత్పత్తివిభాగాలుఉన్నాయి. పి, క్యూ, ఆర్మరియురెండుసేవలవిభాగంవిజ్. రవాణామరియువిద్యుత్సరఫరా. ప్రాధమికఓవర్హెడ్పంపిణీసారాంశానికిఖర్చులుక్రిందఇవ్వబడ్డాయి.

P: Rs 1000,Q: Rs 900, R: Rs 800, S: Rs 700.

Transport Rs 550, power supply Rs.380. expenses of the services departments are apportioned as under.రవాణారూ .550, విద్యుత్సరఫరారూ .380. సేవలవిభాగాలఖర్చులుకిందవిభజించబడ్డాయి

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of theService Dept | P | Q | R | S | Transport | Power supply |
| Transport | 10% | 30% | 20% | 20% | - | 20% |
| Power supply | 30% | 20% | 30% | 10% | 10% | - |

Find out the over heads of production departments by repeated distribution method.పంపిణీపద్ధతిద్వారాఉత్పత్తివిభాగాలకనుగొనండి.

11) Prepare a contract account from the following information

కిందిసమాచారంనుండికాంట్రాక్ట్ఖాతానుసిద్ధంచేయండి

Contract price కాంట్రాక్ట్ధర10,00,000

Contract wages కాంట్రాక్ట్వేతనాలు2,50,000

Material మెటీరియల్ 3,00,000

Cost of plant పరిశ్రమవ్యయం 20,00,000

Direct expensesప్రత్యక్షఖర్చులు 90,000

Overheads ఓవర్హెడ్స్ 50,000

Work certified పనిధృవీకరించబడింది 8,00,000

Work to be certified ధృవీకరించబడటానికిపని 60,000

Depreciation on plantపారిశ్రామికతరుగుదల 50,000

12) Difference between process costing Vs contract costing and job costing?

ప్రాసెస్కాస్టింగ్ Vs కాంట్రాక్ట్కాస్టింగ్మరియుజాబ్కాస్టింగ్మధ్యవ్యత్యాసం?

13) Prepare process accounts showing normal loss, abnormal loss and abnormal gain;

సాధారణనష్టం, అసాధారణనష్టంమరియుఅసాధారణలాభంచూపించేప్రాసెస్ఖాతాలనుసిద్ధంచేయండి?

|  |  |  |
| --- | --- | --- |
| Particulars | Process A | Process B |
| Direct Materials ప్రత్యక్షమెటీరియల్ | 17,000 | 20,000 |
| Direct wages ప్రత్యక్ష వేతనాలు | 13,000 | 8,000 |
| Product overheadsఉత్పత్తిఓవర్హెడ్స్ | 8,000 | 7,150 |
| Output(in units) | 4,700 | 4,200 |
| Normal lossసాధారణనష్టం | 5% | 10% |
| Value of scrap(per unit)స్క్రాప్విలువ | Rs.5 | Rs. 20 |
| Input to process A(units) ప్రాసెస్చేయడానికిఇన్‌పుట్ | 5,000 | - |
| Inputs to process A(value) ప్రాసెస్చేయడానికిఇన్‌పుట్ | Rs. 50,000 | - |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2014 -15** | | |
| **Subject** | **5303: COST MANAGEMENT ACCOUNTING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-1**

1. What is meant by costing? Explain its nature and scope.

కాస్టింగ్ అంటేఏమిటి? దానిస్వభావంమరియుపరిధినివివరించండి?

1. Define costing? Explain the classification of costing?

ఖర్చునునిర్వచించాలా? ఖర్చుయొక్కవర్గీకరణనువివరించండి?

1. Discuss the various methods of cost classification?

వ్యయవర్గీకరణయొక్కవివిధపద్ధతులనుచర్చించాలా?

1. Explain the nature scope and objectives of management accounting?

నిర్వహణఅకౌంటింగ్యొక్కస్వభావంమరియులక్ష్యాలనువివరించండి?

1. Define cost accounting .bring out clearly the advantages and limitations of cost accountancy

ఖర్చుఅకౌంటింగ్‌నునిర్వచించండి .కాస్ట్అకౌంటెన్సీయొక్కప్రయోజనాలుమరియుపరిమితులనుస్పష్టంగాతీసుకురండి

1. Difference between cost accounting, management accounting and financial accounting?

కాస్ట్అకౌంటింగ్, మేనేజ్‌మెంట్అకౌంటింగ్మరియుఫైనాన్షియల్అకౌంటింగ్మధ్యవ్యత్యాసం.

**UNIT-2**

1. What is meant by material control .Explain its advantages?

మెటీరియల్నియంత్రణఅంటేఏమిటి. దానిప్రయోజనాలనువివరించండి?

1. Discuss the Difference methods of materials?

మెటీరియల్ వ్యత్యాసపద్ధతులనుచర్చించండి.

1. Economic order quantity ఆర్థికక్రమంపరిమాణం
2. ABC analysis ABC విశ్లేషణ

**UNIT-3**

1. What is meant by unit costing? Name the industries in which unit costing is use? 1. యూనిట్వ్యయంఅంటేఏమిటి? ఏయూనిట్వ్యయంఉపయోగించబడుతుందోపరిశ్రమలకుపేరుపెట్టండి?
2. What is meant by job costing? Explain its features?

ఉద్యోగవ్యయంఅంటేఏమిటి? దానిలక్షణాలనువివరించాలా?

1. What are the main features of contract costing?కాంట్రాక్ట్ఖర్చుయొక్కప్రధానలక్షణాలుఏమిటి?

4. What are the different between contract costing and job costing

కాంట్రాక్ట్వ్యయంమరియుఉద్యోగవ్యయంమధ్యతేడాఏమిటి

**UNIT-4**

1. What is meant by Process costing? Its features?

ప్రాసెస్వ్యయంఅంటేఏమిటి? దీనిలక్షణాలు?

1. Difference between Process costing Vs Contract Costing and Job Costing.

ప్రాసెస్కాస్టింగ్ Vs కాంట్రాక్ట్కాస్టింగ్మరియుజాబ్మధ్యవ్యత్యాసం

1. Difference between Normal loss and abnormal loss.

సాధారణనష్టంమరియుఅసాధారణనష్టంమధ్యవ్యత్యాసం.

**SHORT QUESTIONS**

**UNIT-1**

1. State the objectives of costing . ఖర్చుయొక్కలక్ష్యాలనుతెలియజేయండి
2. Cost centre . వ్యయకేంద్రం
3. Prepare form of cost sheet కాస్ట్షీట్రూపాన్నిసిద్ధంచేయండి

**UNIT-2**

1. Danger level. ప్రమాదస్థాయి.
2. Re-ordering level రీ-ఆర్డరింగ్స్థాయి
3. Bin –card బిన్-కార్డ్
4. Double bin డబుల్బిన్

**UNIT-3**

1. Halsey plan హాల్సేప్లాన్
2. Rowan plan రోవాన్ప్రణాళిక
3. Taylor’s differential piece rate టేలర్స్డిఫరెన్షియల్పీస్రేట్
4. Merrick efficiency rate మెరిక్సామర్థ్యరేటు

**UNIT-4**

1. Allocation overheads ఓవర్హెడ్స్కేటాయింపు
2. Machine hour rate యంత్రపుగంటలరేటు
3. Unit costing యూనిట్ఖర్చు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM/EM)W.e.f. 2018 -19 | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | To provide the knowledge relating to the **Accounting**Standards.  To enable students to prepare company final accounts using computers  To enable the students to prepare financial statements of insurance and Bank Companies |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of AccountingStandards. By the end of this course students can have the skill of preparation of company final accounts using computers .By the end of this course students can value the goodwill and shares. By the end of this course students can have the skill of preparation of financial statements of Insurance and Bank Companies. |
| MODULE I | ACCOUNTING STANDARDS - VALUATION OF GOODWILL AND SHARES-Accounting Standards - Need and importance - Valuation of Goodwill - methods - Normal Profit Method, Super Profits Method – Capitalization Method-Valuation of shares - Methods of Valuation - Net assets method, Yield basis method, Fair value method.  Self Study: An overview of Indian Accounting Standards.  Need for Valuation of Goodwill and Shares. |
| MODULE II | COMPANY FINAL ACCOUNTS- ISSUE OF BONUS SHARES Preparation of Final Accounts –– Profit and loss account and balance sheet – Preparation of final accounts using computers. Issue of bonus shares  Provisions of company’s Act and SEBI guide lines.  Self Study: Provisions relating to preparation of final accounts. |
| MODULE III | PROFITS PRIOR TO INCORPORATION-Acquisition of business and profits prior to incorporation. – Accounting treatment. |
| References | Principles and Practice of Accounting : R.L. Gupta & V.K. Gupt Sulthan Chand  Accountancy – III : Tulasian &Tata Mcgraw Hill Co  Accountancy - III : S.P. Jain & K.L Narang  Financial Accounting : Dr.V.K.Goyal Excel Books  Introduction to Accountancy : T.S.Grewal , S.Chand and CO  Advanced Accountancy : Arulanandam, HimalayaPublishers  Advanced Accountancy : Shukla and Grewal , S.Chand & Co  Advanced Accountancy : R.L. Gupta and Radhaswamy , |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**MODEL BLUE PRINT FOR THE YEAR 2021-22**

**III B.COM (T.M/E.M/)**

**SEMESTER – V**

**SUBJECT: CORPORATE ACCOUNTING (DSC 4 E) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **3** | **2** | **34** |
| **Module – II** | **3** | **1** | **32** |
| **Module - III** | **1** | **1** | **12** |
| **Module - IV** | **1** | **1** | **12** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

|  |  |  |
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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer ALL Questions:5X2=10M**

**ప్రతి ప్రశ్నకు సమాధానా లు వ్రాయుము**

1. Accounting Standard. **అకౌంటింగ్ ప్రమాణాలు**
2. Super Profit.అదనపు లాభాల పద్ధతి
3. Profit and Loss appropriation account- లాభనష్టాల వినియోగిత ఖాతా
4. Profits prior to Incorporation. నమోదుకు ముందు లాభాలు
5. External Reconstruction- బహిర్గత పునర్మిర్మాణము

**SECTION – II**

**Answer any FIVE Of the following questions 5x10=50 M**

**ఏవైనాఐదుప్రశ్నలకుసమాధానాలువ్రాయండి**

1. Define Accounting Standard? Explain theimportance of Indian Accounting Standards.

అకౌంటింగ్ప్రమాణాలనునిర్వచించండి ? భారతీయఅకౌంటింగ్ప్రమాణాలప్రాముఖ్యతవివరించండి

1. What is the Valuation of Goodwill? Explain the Various Methods of Valuation of Goodwill.

**గుడ్ విల్ అనగానేమి? గుడ్ విల్ను మూల్యాంకనం చేసే వివిధ పద్ధతులను గురించి వివరింపుము**

1. From the following information calculate the value of Equity Shares.

* 2000, 9% Preference Shares of 100/- each 2,00,000
* 50,000 Equity Shares of 10 /- each at 8/- per share called up - 4, 00,000
* Expected profits per year before tax – 2, 18,000
* Rate of tax 40 %
* Transfer to General Reserve for every Normal Rate of Earning 15 %

దిగువవివరాలరాబడిఆధారంగాఈక్విటీవాటాలవిలువనుకనుగొనండి.

* 2000, 9% ఆధ్యికపువాటాలురూ100/విలువగలవి2,00,000
* 50,000ఈక్విటీవాటాలురూ10 /విలువగలవి . వాటా1 కిచెల్లించినదిరూ8
* పన్నుచెల్లించకముందుఆర్జించినలాభాలు2,18,000
* పన్నురేటు40 %
* ప్రతిసంవత్సరంసాధారణరిజర్వుకుబదిలీచేయవలసినదిసాధారణరాబడిరేటు15 %

1. The following in the balance sheet of C Ltd as on 31.3.2012

|  |  |  |  |
| --- | --- | --- | --- |
| **Liabilities** | **Rs** | **Assets** | **Rs** |
| 25,000 preference shares of Rs. 10 each  25,000 ఆధ్యికపు వాటాలు వాటా 10 రూ . చొప్పున | 2,50,000 | Good will గుడ్ విల్ | 20,000 |
| 25,000 equity shares of Rs. 10 each25,000 లు ఈక్విటి వాటాలు10 రూ . చొప్పున | 2,50,000 | Lease hold premises స్వాధీన ఆవరణాలు | 1,07,000 |
| Creditors ఋణ దాతలు | 40,000 | Plant & machinery ప్లాంట్ &యంత్రాలు | 60,000 |
| Bank overdraft బ్యాంకు ఓవర్ డ్రాఫ్ట్ | 36,000 | Patents పేటెంట్స్ | 1,73,000 |
|  |  | Stock సరుకు | 34,000 |
| Debtorsఋణ గ్రస్తులు | 56,000 |
| Cash నగదు | 100 |
| Preliminary expensesప్రాధమిక ఖర్చులు | 2000 |
| Profit and loss A/C లాభనష్టాల ఖాతా | 1,23,000 |
|  | 5,76,000 |  | 5,76,000 |

The company provided unsuccessful & resolution were passed to carry out the following scheme of reconstruction by reduction of capital .

1. The preference share should be reduced to an equal number of tally paid shares of Rs 5 each
2. The equity shares should be reduced to an equal number of tally paid shares of Rs2. 50 each
3. That the amount so available towards wiping out losses and reduction of assets as follows.
4. Preliminary expenses, Good will and profit and loss A/C to be written off
5. Lease hold premises, written off entirely 27,000
6. Stock written off entirely 14,000
7. Rs 6000 to be provided for doubtful debts, 20% should be written off plant & machinery and the balance to be written off patents.
8. Prepare the balance sheet effect to be above scheme.

31.3.2012C Ltdఆస్తిఅప్పులపట్టికఈక్రిందివిధంగాఉన్నది.

కంపెనీవారుఈక్రిందితగ్గింపులకుగానుతీర్మానించారు .

1. పూర్తిగాచెల్లించినఆదిక్యపువాటాలకువాటా5రూచొప్పునతగ్గించుటకు
2. పూర్తిగాచెల్లించినఈక్విటివాటాలకురూ2. 50 పై .లకుతగ్గించుటకునిర్ణయి౦చినారు
3. ఈతగ్గింపుమొత్తాలవిలువను , నష్టాలనుమరియువివిధఆస్తులనుఈక్రిందివిధంగారద్దుచేయుటకుతీర్మానించిచారు .
4. ప్రాధమికఖర్చులు, గుడ్విల్మరియులాభనష్టాలఖాతానుపూర్తిగారద్దుచేయవలెను .
5. స్వాధీనఆవరణాలురూ27,000లవరకురద్దుచేయాలి.
6. సరుకునురూ14,000లవరకురద్దుచేయాలి
7. సంశయాత్మకబాకీలురూ 6000 లకు , ప్లాంట్యంత్రాలు , 20%వరకుమరియుమిగిలినమూలధనతగ్గింపుఖాతాలోవిలువను , పేటెంట్స్రద్దుచేయుటకువినియోగించవలెను .
8. ఆస్తి అప్పులపట్టికనుతయారుచేయుము .
9. How to Prepare Company Final Accounts?

**కంపెనీముగింపుఖాతాలనుఏవిధంగాతయారుచేస్తారు?**

1. Define Bonus Shares,Explain the SEBI’s guidelines for Issues of Bonus Shares.**బోనస్వాటాలు**నిర్వచించి, **బోనస్వాటాలజారీకిSEBIచేసినమార్గదర్శకాలువివరించండి.**
2. Subha Ltd, was incorporated on 1st July, 2010 and received Ltd commencement of business on 1st august ,2010 . the company purchased the business of M/S Small & Co. With effect from 1st march 2010. From the following figures related to the year ending march 2011 find out profits available for dividends .
3. Sales for the year were Rs .6,00,000 out of which sales up to 1st march were Rs .2,50,000.
4. Gross profit for the year was Rs 1,80,000
5. The expenses debited to the profit and loss A/C

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amount | Particulars | Amount |
| Rent అద్దె | 9,000 | Commission on Sales  అమ్మకాల పై కమీషన్ | 6000 |
| Salariesజీతాలు | 15,000 | Bad Debtsరాని బాకిలు | 1500 |
| Directorsడైరెక్టర్స్ | 4,800 | Interest On Debenturesడిబెంచర్ల పై వడ్డీ | 5,000 |
| Depreciationతరుగుదల | 24,000 | Audit Feeఆడిట్ ఫీజు | 1500 |
| GeneralExpensesసాధారణ ఖర్చులు | 4,800 | Discount On Sales  అమ్మకాల పై డిస్కౌంట్ | 3,600 |
| Advertisingప్రకటనలు | 18,000 | . |  |
| ముద్రణ &స్టేషనరీ | 3,600 |

1st.జూలై , 2010 సుభాస్లిమిటెడ్కంపెనీగాఅవతరించినమరియు1s ఆగస్ట్ , 2010 నవ్యాపారధృవప్రతంపొందినారు. 1 మార్చి10 నఈకంపెనీవారుM/S Small & Co . కంపెనీయొక్కవ్యాపారమునుకొనుగోలుచేసినారు. మార్చినెల 2011 నఈక్రిందిసమాచారమునుండిడివిడెండ్నుచెల్లించుటకుఅందుబాటులోవున్నాలాభంనుకనుగొనుము .

1. మొత్తంఈసంవత్సరంఅమ్మకాలురూ6,00,000 దీనిలోమార్చివరకుగలఅమ్మకాలురూ2,50,000.
2. ఈసంవత్సరంస్థూలలాభంరూ1,80,000
3. లాభనష్టాలఖాతాలకుడెబిట్చేయబడినఖర్చులు
4. S.V Ltd as the following items in the balance sheet.

* 1,00,000 Equity Shares of 50/ Each 40/- paid up
* General ReserveRs: 11,00,000
* Share PremiumRs: 5,00,000
* Capital Reserve Rs: 7,00,000

**Additional Information :**

* The capitalization its general reserves
* To convert the existing shares in to fully paid shares
* To issue 20,000 bonus shares of Rs: 50/- each at premium of Rs: 10/- per share out of share premium and capital reserve.Then pass Journal Entries.

S.V లిమిటెడ్ సంబంధించిన ఆస్తి అప్పుల పట్టి ఈ క్రింది విధంగా వుంది .

* 1, 00,000ఈక్విటీవాటాలుఒక్కక్కటిరూ50చొప్పున, రూ40మాత్రమేచెల్లించినది.
* సాధారణరిజర్వురూ11,00,000
* వాటాప్రీమియంరూ5,00,000
* మూలధనరిజర్వురూ7,00,000

**అదనపుసమాచారము:** సాధారణరిజర్వునుమూలధనీకరించినది.

* అసంపూర్తివాటాలనుపూర్తిగాచెల్లించినవాటాలుగామార్చుటకు
* వాటాప్రీమియంమరియుమూలధనరిజర్వునుంచి20,000బోనస్వాటాలఒక్కక్కటిరూ50/-విలువగలవాటినిరూ10/ప్రీమియంతోజారీచేయుట.

చిట్టాపద్దులువ్రాసిఆస్తి అప్పులపట్టి లోవివిధఅంశములనిల్వలనుతెలియచేయండి.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT - I**

**ESSAY QUESTIONS**

1. Define Accounting Standard. Explain the Need and Importance of Accounting Standard.

అకౌంటింగ్ ప్రమాణాలను నిర్వచించి. అకౌంటింగ్ ప్రమాణాలఆవశ్యకత మరియు ప్రాముఖ్యత వివరించండి.

1. Explain the Indian Accounting Standards.

భారతీయ అకౌంటింగ్ ప్రమాణాల ను వివరించండి

1. Define Goodwill. Explain the Need and Importance of Valuation of Goodwill.

గుడ్ విల్ అనగానేమి? గుడ్ విల్ మూల్యాంకన ఆవశ్యకత మరియు ప్రాముఖ్యత ను వివరించండి.

1. Explain the Various Methods of Valuation of Goodwill.

గుడ్ విల్ మూల్యాంకన వివిధ పద్ధతులు తెల్పండి?

1. Explain the factors affecting the value of good will.

గుడ్ విల్ ను ప్రభావితం చేసే అంశాలు తెల్పండి?

1. Explain the Need and Importance of Valuation of Shares.

వాటాల మూల్యాంకన ఆవశ్యకత మరియు ప్రాముఖ్యత ను వివరించండి ?

1. Explain the Various Methods of Valuation of Shares.

వాటాల మూల్యాంకన వివిధ పద్ధతులు తెల్పండి?

1. One problem on Valuation of Good will or Valuation of Shares.

గుడ్ విల్ మూల్యాంకన(లేదా) వాటాల మూల్యాంకనమును ఒక నుండి లెక్క.

**VERY SHORT QUESTIONS**

1. Average Profits Method- సగటు లాభాల పద్ధతి
2. Super Profit. అదనపు లాభాల పద్ధతి
3. Annuity method - వార్షిక పద్ధతి
4. Capitalization Method – మూలధనీకరణ
5. Valuation of Shares. వాటాల మూల్యాంకన
6. Net Assets Method - నికర ఆస్తుల పద్ధతి
7. Yield Basis Method– రాబడి పద్ధతి
8. Exchange Method - మారకపు నికర పద్ధతి
9. Simultaneous Equation Method - ఏక కాలపు సమీకరణ పద్ధతి.

**UNIT - II**

**ESSAY QUESTIONS**

1. How to Prepare Company Final Accounts?

కంపెనీ ముగింపు ఖాతాలను ఏ విధంగా తయారు చేస్తారు?

1. Define Bonus Shares. Explain the SEBI’s guidelines for Issues of Bonus Shares.

బోనస్ వాటాలు అనగానేమి? బోనస్ వాటాల జారీకి (SEBI) చేసిన మార్గదర్శకాలు తెల్పండి?

1. Explain the sources of Issue of Bonus Shares.

బోనస్ వాటాల జారీ చేసే మూలాలు వివరించండి

1. One Problem on Company Final Accounts or Issue of Bonus Shares.

బోనస్ వాటాలు (లేదా) ముగింపు లెక్క లు నుండి ఒకలెక్క.

**VERY SHORT QUESTIONS**

1. Profit and Loss appropriation account. లాభనష్టా ల వినియోగిత ఖాతా
2. Reserve and Surplus. రిజర్వు మరియు మిగుళ్ళు
3. Bonus Shares.బోనస్ వాటాలు

**UNIT - III**

**ESSAY QUESTIONS**

1. How to Prepare Profits prior to Incorporation.

కంపెనీ నమోదు ముందు లాభాలను ఏ విధంగాలెక్కగడతారు?

1. One Problem on Profits prior to Incorporation.

కంపెనీ నమోదు ముందు లాభాల నుండి ఒక లెక్క

**VERY SHORT QUESTIONS**

1. Profits prior to Incorporation కంపెనీ నమోదు ముందు లాభాలు
2. Profits after Incorporation కంపెనీ నమోదు తర్వాత లాభాలు
3. Revenue Profits. రెవిన్యూ లాభం
4. Capital Profits. మూలధన లాభం

**UNIT - IV**

**ESSAY QUESTIONS**

1. Distinguish between External Reconstruction and Internal Reconstruction.

బహిర్గత పునర్నిర్మాణం మరియు అంతర్గత పునర్నిర్మాణం మధ్య తేడాలు వ్ర్రాయండి.

1. One Problem on Internal Reconstruction.

అంతర్గత పునర్నిర్మాణం నుండి ఒక లెక్క

**SHORT QUESTIONS**

1. Reconstruction. పునర్నిర్మాణం
2. Internal Reconstruction - అంతర్గత పునర్నిర్మాణం
3. External Reconstruction - బహిర్గత పునర్నిర్మాణం.
4. Capital Reduction- మూల ధన తగ్గింపు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – III YEAR – EM&TM W.e.f. 2014 -15** | | |
| **Subject** | **ADVANCED CORPORATE ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To provide the knowledge relating to the Holding Companies, Liquidations of   Companies. * To enable students to Electricity company final accounts using computers * To enable the students to prepare financial statement of liquidator. * To enable the students to acquire the knowledge of Human Resource accounting and Social Responsibility Accounting. * To enable the students to prepare statements based on Inflation Accounting |
| MODULE I | THE ACCOUNTS OF HOLDING COMPANIES:The nature of Holding Companies – Legal Requirements for a Holding Company – Schedule VI of the Companies Act And Subsidiary Companies – Preparation Of Consolidated Balance Sheet – cancellation of investment account – minority interest – cost of acquiring control or goodwill – capital reserve – ( including problems related to the single subsidiary company). |
| MODULE II | ACCOUNTS OF ELECTRICITYCOMPANIES:(DOUBLE– ACCOUNTING SYSTEM)Meaning of Double Account System – Revenue Account and net Revenue account – Capital Account (receipts and expenditure on capital account) and General Balance Sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity Supply Act 1948 and the Companies Act 1956 – Formats of relevant accounts – Calculation of reasonable return and disposal of surplus. Preparation of Net Revenue Account and Balance Sheet (including problems) |
| MODULE III | HUMAN RESOURCE ACOUNTING:  Definition, Objectives, Approaches assumptions, advantages, limitations HRA, HRA in India. Historical Cost Accounting, Replacement Cost Method, Opportunity Cost Method (Theory only) |
| References | 1. Kalyani Publishers :Advanced Corporate Accounting & Punkaj Publishers 2. Pearson Publishers & Himalaya Publishers:Advanced Corporate Accounting |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M)**

**SEMESTER - V**

**SUBJECT: ADVANCED CORPORATE ACCOUNTING (DSC 5 E) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **3** | **2** | **34** |
| **Module – II** | **3** | **2** | **34** |
| **Module - III** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM & EM)W.e.f. 2014 -15** | | |
| **Subject** | **ADVANCED CORPORATE ACCOUNTING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

SECTION-1

**Answers all the questions: 5 X 2=10**

1. Holding company హోల్డింగ్కంపెనీ
2. Minority interest మైనారిటీఆసక్తి
3. Consolidated balance sheet ఏకీకృతబ్యాలెన్స్షీట్
4. Valuable resources విలువైనవనరులు
5. Net revenue account నికరఆదాయఖాతా

**SECTION – II**

**Answer any five Questions 5x10M=50**

**6)** Prepare a consolidated Balance Sheet as at 31st March 2004. On March 31 were as follows:   
31 మార్చి 2004 నాటికిఏకీకృతబ్యాలెన్స్షీట్సిద్ధంచేయండి. మార్చి 31 నఈక్రిందివిధంగాఉన్నాయి

Balance Sheets as at 31st March 2016:

|  |  |  |
| --- | --- | --- |
|  | ***H LTDRs.*** | ***SLTDRs.*** |
| Share capital Shares of Rs.10 each fully paid | 5,00,000 | 2,00,000 |
| Reserves | 1,00,000 | 50,000 |
| Creditors | 80,000 | 60,000 |
| **6,80,000** | **3,10,000** |
| Sundry assets | 5,17,600 | 3,04,000 |
| 60%share in s ltd acquired On 31st March, 2004 (cost) | 1,62,400 | -- |
| Preliminary expenses | -- | 6,000 |
| **6,80,000** | **3,10,000** |

**7)** How can you prepare the Consolidated Balance sheet.

మీరుకన్సాలిడేటెడ్బ్యాలెన్స్షీట్ఎలాతయారుచేయవచ్చు.

8) The following are the Balance Sheets of RK Ltd. and SOW Ltd. as on December 31, 2016

డిసెంబర్ 31 నాటికి RK లిమిటెడ్మరియు SOW లిమిటెడ్యొక్కబ్యాలెన్స్షీట్లుక్రిందివి. 2016:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | ***RK Ltd. Rs.*** | ***SOW Ltd. Rs.*** | Assets | ***RK Ltd.Rs.*** | ***SOW Ltd Rs.*** |
| Share Capital వాటామూలధనం |  |  | Fixed Assets స్థిరఆస్తులు | 1,95,000 | 70,000 |
| Shares of Rs.10  రూ .10 షేర్లు | 2,00,000 | 50,000 | Investments: ఇన్వెస్ట్మెంట్స్: |  |  |
| General Reserve  జనరల్రిజర్వ్ | 50,000 | 20,000 | Shares in SOW Ltd. SOW ltd లోషేర్లు. | 60,000 |  |
| P & L a/c Balance (1-1-16) | 30,000 | 7,500 | Debtors రుణగ్రస్తులు | 35,000 | 25,000 |
| Profit for the year 2004 సంవత్సరానికిలాభం | 50,000 | 20,000 | Other current  ఇతరకరెంట్ | 60,000 | 12,500 |
| Creditors రుణదాతల | 20,000 | 10,000 |
|  | **3,50,000** | **1,07,500** |  | **3,50,000** | **1,07,500** |

Notes: a. RK Ltd. Purchased on July 1, 2016, 4,000 share in SOW Ltd. at Rs.15 each.

1. Stock in SOW Ltd. includes Rs.7, 500 worth of goods purchased from RK Ltd. which company sells goods at 25% above cost.
2. Creditors of SOW Ltd. include Rs.5, 000 due to RK Ltd.

Prepare a consolidated balance sheet as on December 31, 2016.

గమనికలు: ఎ. ఆర్కెలిమిటెడ్జూలై 1, 2016 నకొనుగోలుచేసింది, SOW లిమిటెడ్‌లో 4,000 వాటారూ .15 చొప్పున.

ఎ) SOW లిమిటెడ్‌లోనిస్టాక్‌లో RK లిమిటెడ్నుండికొనుగోలుచేసినరూ .7, 500 విలువైనవస్తువులుఉన్నాయి. ఈసంస్థవస్తువులను 25% కంటేఎక్కువధరలకువిక్రయిస్తుంది.

బి) ఆర్కెలిమిటెడ్కారణంగా SOW లిమిటెడ్యొక్కరుణదాతలలోరూ .5, 000 ఉన్నాయి.డిసెంబర్ 31, 2016 నాటికిఏకీకృతబ్యాలెన్స్షీట్సిద్ధంచేయండి.

**9)** What is Cost of Control with regard to Holding Company?

హోల్డింగ్కంపెనీకిసంబంధించినియంత్రణవ్యయంఎంత?

**10**) Define Double Accounting System and explains salient features.

డబుల్అకౌంటింగ్సిస్టమ్‌నునిర్వచించండిమరియుముఖ్యమైనలక్షణాలనువివరిస్తుంది.

11) What is the necessity of Human Resource Accounting?

మానవవనరులఅకౌంటింగ్యొక్కఅవసరంఏమిటి

12) Write the approaches of human Resource accounting.

మానవవనరులఅకౌంటింగ్యొక్కవిధానాలనువ్రాయండి.

**13)**From the following balances as on 31 December 2010, appearing in the ledger of Electric Light and Power Co. Ltd, you are required to prepare:

(a) Revenue account (b) Net revenue account (c) Capital account and

(d) General balance sheet.

ఎలక్ట్రిక్లైట్అండ్పవర్కో. లిమిటెడ్యొక్కలెడ్జర్‌లోకనిపించే 31 డిసెంబర్ 2010 నాటికిఈక్రిందిబ్యాలెన్స్‌లనుండి, మీరుసిద్ధంచేయాలి:

(ఎ) రెవెన్యూఖాతా (బి) నికరఆదాయఖాతా (సి) మూలధనఖాతామరియు

(డి) జనరల్బ్యాలెన్స్షీట్

|  |  |  |  |
| --- | --- | --- | --- |
| 31Dec 2009 Dr | **Particulars** | **31 Dec 2010**  **Dr** | **31 Dec 2010 Cr** |
|  | Nominal capital 40,000 shares of Rs 50 each నామమాత్రమూలధనంరూ .50 చొప్పున 40,000 షేర్లు | **--** | **--** |
| 400 | Subscribed - 20,000 shares,25 paid సభ్యత్వం - 20,000 షేర్లు, 25 చెల్లించారు | **--** | 500 |
| 300 | Debentures, 6% interest డిబెంచర్లు, 6% వడ్డీ | **--** | 300 |
| 2240 | Depreciation Fund తరుగుదలనిధి | **--** | 20 |
|  | Calls-in-arrears కాల్స్బకాయిల్లో | 20 | **--** |
| 186 | Freehold land ఫ్రీహోల్డ్భూమి | 186 | **--** |
| 80 | Building కట్టడం | 100 | **--** |
| 120 | Machinery as station స్టేషన్‌గాయంత్రాలు | 200 | **--** |
| 100 | Mains మెయిన్స్ | 160 | **--** |
| 20 | Transformers, motors, etc,  ట్రాన్స్ఫార్మర్లు, మోటార్లుమొదలైనవి | 40 | **--** |
| 10 | Meters | 30 | **--** |
| 6 | Electrical instruments విద్యుత్పరికరాలు | 8 | **--** |
| 32 | General stores(cables, mains, etc.) in stock స్టాక్‌లోనిసాధారణదుకాణాలు(కేబుల్స్, మెయిన్స్మొదలైనవి) | 47 | **--** |
| 5 | Office furniture ఆఫీస్ఫర్నిచర్ | 5 | **--** |
|  | Coal and fuel బొగ్గుమరియుఇంధనం | 38 | **--** |
| Oil,waste and engine room stores  చమురు, వ్యర్థాలుమరియుఇంజిన్గది | 15 | **--** |
| Coal,oil waste ,etc.in stock  బొగ్గు, చమురువ్యర్థాలుమొదలైనవి | 2 | **--** |
| Repairs and replacements మరమ్మతులుమరియుభర్తీ | 10 | **--** |
| Rates and taxes రేట్లుమరియుపన్నులు | 6 | **--** |
| Salaries of secretary,manager, etc.  కార్యదర్శి, మేనేజర్మొదలైనవారిజీతా | 30 | **--** |
| Wages as station స్టేషన్‌గావేతనాలు | 60 | **--** |
| Directors fees డైరెక్టర్లఫీజు | 20 | **--** |
| Stationery, printing & advertising  స్టేషనరీ, ప్రింటింగ్&అడ్వర్టైజింగ్ | 12 | **--** |
| Inadental expenses అనాలోచితఖర్చులు | 2 | **--** |
| Law charges లాఛార్జీలు | 4 | **--** |
| Sale of meters మీటర్లఅమ్మకం | **--** | 175 |
| Sales by contract ఒప్పందంద్వారాఅమ్మకాలు | **--** | 100 |
| Meters rents మీటర్లఅద్దె | **--** | 6 |
| Sundry creditors సుంద్రీరుణదాతలు | **--** | 20 |
| Sundry debtors సుంద్రీరుణగ్రస్తులు | 60 | -- |
| Cash in hand& as fame చేతిలోనగదు&కీర్తి | 66 | -- |
|  |  | 1121 | 1121 |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM&EM)W.e.f. 2014 -15** | | |
| **Subject** | **ADVANCED CORPORATE ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-1**

1. What is meant by holding company? Explain its advantages?

హోల్డింగ్కంపెనీకి అంటేఏమిటి? దానిప్రయోజనాలనువివరించండి?

1. What do you mean by the consolidated balance sheet? Explain the elements in consolidated balance sheet?

ఏకీకృతబ్యాలెన్స్షీట్అంటేఏమిటి?

1. Explain the scope of consolidated features and financial statement?

ఏకీకృతలక్షణాలుమరియుఆర్థికప్రకటనయొక్కపరిధినివివరించండి?

1. How do you ascertain the amount of minority interest?

మైనారిటీవడ్డీమొత్తాన్నిమీరుఎలానిర్ధారిస్తారు?

1. Problem in holding company
2. Problem with minority interest

**UNIT-2**

1. What is meant by double accounting system? Explain the advances and disadvantages? డబుల్అకౌంటింగ్సిస్టమ్అంటేఏమిటి? అభివృద్ధిమరియుఅప్రయోజనాలువివరించండి?
2. What is meant by double accounting system? State how it define the double entry system? డబుల్అకౌంటింగ్సిస్టమ్అంటేఏమిటి? ఇదిడబుల్ఎంట్రీవ్యవస్థనుఎలానిర్వచిస్తుందోచెప్పండి?
3. State the important provisions of Indian electricity act 1948?

భారతవిద్యుత్చట్టం 1948 లోనిముఖ్యమైననిబంధనలనుపేర్కొనండి?

1. Problem in double entry system
2. Problem in double entry system

**UNIT-3**

1. Explain the concept of human resource accounting? State its importance and limitations?మానవవనరులఅకౌంటింగ్భావననువివరించండి? దానిప్రాముఖ్యతమరియుపరిమితులనుపేర్కొనండి?
2. Explain the advantages and disadvantages of human resource accounting?

మానవవనరులఅకౌంటింగ్యొక్కప్రయోజనాలుమరియుఅప్రయోజనాలనువివరించండి?

1. Explain the concept of human resource accounting?

మానవవనరులఅకౌంటింగ్భావననువివరించండి?

1. Define human resources accounting? Explain the methods of HRM?

మానవవనరులఅకౌంటింగ్‌నునిర్వచించాలా? HRM యొక్కపద్ధతులనువివరించండి?

1. Explain the need and objectives of HRM?

HRM యొక్కఅవసరంమరియులక్ష్యాలనువివరించండి?

**SHORT QUESTIONS**

1. Holding company హోల్డింగ్కంపెనీ
2. Subsidiary company అనుబంధసంస్థ
3. Minority interest మైనారిటీఆసక్తి
4. Consolidated balance sheet ఏకీకృతబ్యాలెన్స్షీట్
5. Holding company VS Subsidiary companyహోల్డింగ్కంపెనీవిఎస్సబ్సిడియరీకంపెనీ
6. Human resources accounting మానవవనరులఅకౌంటింగ్
7. Historical cost method చారిత్రకవ్యయపద్ధతి
8. Opportunity cost method అవకాశఖర్చుపద్ధతి
9. Valuable resources విలువైనవనరులు
10. Depreciation అరుగుదల
11. Double accounting system డబుల్అకౌంటింగ్వ్యవస్థ
12. Revenue accounting రెవెన్యూఅకౌంటింగ్
13. Net revenue account నికరఆదాయఖాతా
14. General balance sheet . సాధారణబ్యాలెన్స్షీట్
15. Clear profit క్లియర్లాభం

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| --- | --- |
| OBJECTIVES: | * To impart knowledge pertaining to basic concepts of Management Accounting. * To impart knowledge on financial analysis with the help of Ratio Analysis through calculating various ratios. |
| LEARNING OUTCOME: | * By the end of this course students can have the better understanding of basic concepts of Management Accounting. * By the end of this course students can have the skill of calculation of Various Ratios, preparation of Funds Flow Statement. * By the end of this course students can analyse the financial information through calculating the ratios and Funds Flow. |
| MODULE I | INTRODUCTION  Definition, Scope, Objectives of Management Accounting –Installation of Management Accounting System – Role of Management Accountant – Controller Functions – Management Information System (Theory Only) |
| MODULE II | RATIO ANALYSIS  Meaning, Classification, Advantages and limitations of Ratio Analysis Computation and Interpretation of Accounting Ratios Liquidity, Profitability, Activity and Solvency Ratios (including Problems) |
| MODULE III | FUNDS FLOW STATEMENT  Concepts of Fund and Funds Flow – Working capital - funds from operations. |
| MODULE - IV | FUNDS FLOW ANALYSIS  Preparation of Funds Flow Statement (Uses and Limitations of Funds Flow Analyses – including Problems) |
| SUGGESTED READINGS : | 1.Introduction to Management Accounting Charles T. Horn Gaxy L. Sundem  2. Tools and Technique of Management Accounting; N. Vinayakam  3. Management Accounting : S.P.Gupta  4. Management Accounting Manmohan&Goyal  5. Management Accounting; V. Krishna Kumar  6. Practical Problems in Management Accounting : Dr.Kulsreshtha and Gupta  7. Management Accounting; J. R. Monga& M. PrabhakarRedy.  8. Management Accountancy: H. Premraja, Srihamsarala |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M/)**

**V SEMESTER - V**

**SUBJECT: MANAGEMENT ACCOUNTING (DSC 6E) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **2** | **2** | **24** |
| **Module – II** | **3** | **1** | **32** |
| **Module – III** | **1** | **1** | **12** |
| **Module – IV** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM, & EM ) W.e.f. 2018 -19 | | |
| **Subject** | **6315 : MANAGEMENT ACCOUNTING** | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER (w.e.f. 2020 – 21)** | | |

**SECTION – I**

**answer all Questions: (5x2M=10M )**

1. Management Accounting. 
2. Management Information System. 
3. Fund Concept. 
4. Working Capital. 
5. Liquidity Ratio. 

**SECTION – II**

**Answer ALL Questions: (5x10M=50M )**

1. Explain the Functions of Management Accounting ?



1. Prepare Funds flow statement from the following balance sheet of X Ltd.



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Liabilities** | **2012** | **2013** | **Assets** | **2012** | | **2013** |
| Share Capital   | 4,00,000 | 5,00,000 | Fixed Assets  | 5,00,000 | | 7,00,000 |
| General Reserve   | 1,00,000 | 1,50,000 | Investments | 2,00,000 | | 1,80,000 |
| P&L A/c | 1,00,000 | 1,50,000 | Stock | 1,50,000 | | 1,00,000 |
| 10% Debentures 10% | 2,00,000 | 2,00,000 | Debtors   | 1,20,000 | | 2,00,000 |
| Depreciation Provision | 1,50,000 | 2,00,000 | Cash  | 25,000 | | 95,000 |
| Provision for Tax  | 40,000 | 40,000 | Bank  | 10,000 | 5,000 | |
| Creditors | 15,000 | 30,000 |  |  |  | |
|  | **10,05,000** | **12,80,000** |  | **10,05,000** | **12,80,000** | |

**Additional Informationn**

1. Dividends paid Rs. 40,000 and Income tax paid Rs.50, 000.



1. Profit on sale of investment Rs. 10,000.



1. A machinery was sold for Rs. 20,000 ( Rs.50,000 cost on which accumulated depreciation Rs. 40,000



1. Distinguish between Management Accounting and Financial Accounting ?



1. Calculated the following ratios from the given balance sheet.



1. Current ratio
2. Fixed assets to net worth ratio
3. Debt equity ratio
4. Return on capital employed 

|  |  |  |  |
| --- | --- | --- | --- |
| **Liabilities** | **Rs.** | **Assets** | **Rs.** |
| 600 shares of Rs. 100/- | 60,000 | Land  | 40,000 |
| General reserve | 35,000 | Plant  | 20,000 |
| Dividend equalization Reserve | 5,000 | Machines  | 27,500 |
| Long – term loans | 20,000 | Investments   | 25,000 |
| Bills payable   | 30,000 | Bills receivable  | 13,500 |
| Provision for tax   | 5,000 | Cash and Bank  | 12,000 |
| Profit and loss A/c  | 21,000 | Preliminary Expenses  | 8,000 |
| Inventories  | 30,000 |
|  | **1,76,000** |  | **1,76,000** |

10.Explain the Advantages and Limitations of Ratio Analysis ?



11.The following is the balance sheets of Ram Co & Co.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Liabilities**   | **2013** | **2014** | **Assets**   | **2013** | **2014** |
| Share capital  | 3,00,000 | 4,00,000 | Goodwill  | 1,15,000 | 90,000 |
| Debentures  | 1,50,000 | 1,00,000 | Buildings  | 2,00,000 | 1,70,000 |
| General Reserve  | 40,000 | 70,000 | Debtors   | 1,60,000 | 2,00,000 |
| Profit &Loss A/c   | 72,000 | 98,000 | Bills receivable  | 20,000 | 30,000 |
| Creditors   | 55,000 | 83,000 | Stock   | 1,57,000 | 3,09,000 |
| Bills payable  | 20,000 | 16,000 | Cash   | 25,000 | 18,000 |
|  | **6,77,000** | **8,17,000** |  | **6,77,000** | **8,17,000** |

**Additional information :**

Income tax paid is Rs. 40,000 

Prepare Funds flow statement 

12.What is Funds Flow Statement? Explain the Advantages and Limitations of Funds Flow

Statement ?

13.Prepare Trading, Profit and Loss Account and Balance Sheet from the following

Information:

1.Gross Profit Ratio on Sales  - 20%

2.Net Profit Ratio on Sales  - 10%

3.Sales/Stock  - 4/1

4.Fixed Assets/Current Assets  - 3/2

5.Fixed Assets/Capital  - 3/1

6.Capital/Outside Liabilities - 5/10

7.Fixed Assets  - 60,00,000

8.Stock - 8,00,000

9.Long Term Loans  - 40,00,000

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM, & EM ) W.e.f. 2018 -19 | | |
| **Subject** | **6315 : MANAGEMENT ACCOUNTING** | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT – I ESSAY QUESTIONS**

1. Define Management Accounting. Explain the Nature and Scope of ManagementAccounting
2. Explain the Functions of Management Accounting.



1. Distinguish between Financial Accounting and Management Accounting.



1. Explain the Significance and Limitations of Management Accounting.



1. Explain the Role of Management Accountant in a Company.



1. Define M.I.S. Explain the Elements and Types M.I.S.



1. Distinguish between Cost Accounting and Management Accounting.



**VERY SHORT QUESTIONS**

1. Management Accounting. 
2. M.I.S. 

**UNIT – II ESSAY QUESTIONS**

1. Define Ratio Analysis. Explain the Advantages and Limitations of Ratio Analysis.
2. Define Ratio Analysis. Explain the Various Kinds of Ratios.



1. One Problem in Ratio Analysis.

**VERY SHORT QUESTIONS**

1. Ratio Analysis. 
2. Liquidity Ratio. 
3. Profitability Ratios 
4. Turnover Ratios. 
5. Stock Turnover Ratio. 
6. Debt-Equity Ratio. 

**UNIT – III & IV ESSAY QUESTIONS**

1.Define Funds Flow Statement. Explain the Significance and Limitations of Funds Flow Statement.

2.Define Working Capital. Explain the Factors effecting Working Capital.



3.How to Prepare Statement of Showing Changes in Working Capital.



4.Two Problems in Funds Flow Statement.

**VERY SHORT QUESTIONS**

1.Fund Concept.2.Funds Flow Statement.

3.Working Capital.4.Gross Working Capital.

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| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (CA, CECS)W.e.f. 2018 -19 | | |
| **Subject** | **5308 : ADVANCED ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 2 ½ Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To Impart the need and significance of Accounting Standards * To explain the procedure of calculation of Goodwill and valuation of shares * To describe the procedure and preparation of Final Accounts of companies and computation of profits prior to incorporation. * To know the holding companies and their accounting procedures. |
| LEARNING OUTCOME: | By the end of this course students can value the goodwill and shares.  By the end of this course students can have the better understanding of AccountingTreatment of Internal Reconstruction.  By the end of this course students can have the better understanding of Holding Companies, Liquidations of Companies and Human Resource Accounting. |
| MODULE I | ACCOUNTING STANDARDS - VALUATION OF GOODWILL AND SHARES- Accounting Standards - Need and importance - An overview of Indian Accounting Standards.Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method. Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.  **Self Study :** An overview of Indian Accounting Standards.  Need for Valuation of Goodwill and Shares |
| MODULE II | COMPANY FINAL ACCOUNTS - ISSUE OF BONUS SHARES AND PROFITS PRIOR TO INCORPORATION- Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers.Issue of bonus shares-Provisions of company’s Act and SEBI guide lines. Acquisition of business and profits prior to incorporation. – Accounting treatment.  **Self Study :** Provisions relating to preparation of final accounts. |
| MODULE III | INTERNAL RECONSTRUCTION-Internal Reconstruction - Accounting Treatment-Preparation of final statements after reconstruction.  **Assignment :** Recording of transactions relating to Internal Reconstruction using Computers |
| MODULE - IV | THE ACCOUNTS OF HOLDING COMPANIES -The nature of Holding Companies – Legal Requirements for a Holding Company – Schedule VI of the Companies Act And Subsidiary Companies – Preparation Of Consolidated Balance Sheet – Cancellation of investment account – Minority Interest – Cost of Acquiring Control or Goodwill – Capital Reserve – Preference Share Capital in Subsidiary Companies – Debentures in Subsidiary Companies ( including problems related to the single subsidiary company).  Self Study: Receipts and Expenditure on Capital Account Formats of relevant accounts – Calculation of reasonable return and disposal of surplus.  Assignment: Cost of Acquiring Control or Goodwill  Calculation of Minority Interest  Preparation of Consolidated Balance Sheet |
| References | Principles and Practice of Accounting : R.L. Gupta & V.K. Gupta  Sulthan Chand &sons  Accountancy – III : Tata Mcgraw Hill Co  Accountancy - III : S.P. Jain & K.L Narang   Kalyani P+ublishers  Financial Accounting : Dr.V.K.Goyal Excel Books  Introduction to Accountancy: T.S.Grewal , S.Chand and CO |
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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (C.A/C.S)**

**SEMESTER - V**

**SUBJECT:5308 : ADVANCED ACCOUNTING:**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **3** | **1** | **32** |
| **Module – II** | **3** | **1** | **32** |
| **Module – III** | **1** | **1** | **12** |
| **Module – IV** | **1** | **2** | **14** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **5308 : ADVANCED ACCOUNTING** | |
| V– SEM | TIME: 2 ½ Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer ALL Questions:5x2=10M**

1. Accounting Standard. అకౌంటింగ్ప్రమాణాలు
2. Super Profit - అదనపులాభాలపద్ధతి
3. Capital account మూలధనఖాతా
4. External Reconstruction- బహిర్గతపునర్మిర్మాణము
5. Net revenue నికరరెవిన్యూ

**SECTION – II (5x10=50 M)**

**Answer any FIVE Of the following questions**

**ఏవైనాఐదుప్రశ్నలకుసమాధానాలువ్రాయండి**

1. Define Accounting Standard? Explain theimportance of Indian Accounting Standards.

అకౌంటింగ్ప్రమాణాలనునిర్వచించండి ? భారతీయఅకౌంటింగ్ప్రమాణాలప్రాముఖ్యతవివరించండి

1. What is the Valuation of Goodwill? Explain the Various Methods of Valuation of Goodwill.

**గుడ్విల్అనగానేమి? గుడ్విల్నుమూల్యాంకనంచేసేవివిధపద్ధతులనుగురించివివరింపుము**

1. From the following information calculate the value of Equity Shares.

* 2000, 9% Preference Shares of 100/- each 2,00,000
* 50,000 Equity Shares of 10 /- each at 8/- per share called up - 4, 00,000
* Expected profits per year before tax – 2, 18,000
* Rate of tax 40 %
* Transfer to General Reserve for every Normal Rate of Earning 15

దిగువవివరాలరాబడిఆధారంగాఈక్విటీవాటాలవిలువనుకనుగొనండి.

* 2000, 9% ఆధ్యికపువాటాలురూ100/విలువగలవి2,00,000
* 50,000ఈక్విటీవాటాలురూ10 /విలువగలవి. వాటా1 కిచెల్లించినదిరూ8
* పన్నుచెల్లించకముందుఆర్జించినలాభాలు2,18,000
* పన్నురేటు40 %
* ప్రతిసంవత్సరంసాధారణరిజర్వుకుబదిలీచేయవలసినదిసాధారణరాబడిరేటు15 %

1. The following in the balance sheet of C Ltd as on 31.3.2012

|  |  |  |  |
| --- | --- | --- | --- |
| **Liabilities** | **Rs** | **Assets** | **Rs** |
| 25,000 preference shares of Rs. 10 each | 2,50,000 | Good will | 20,000 |
| 25,000 equity shares of Rs. 10 each | 2,50,000 | Lease hold premises | 1,07,000 |
| Creditors | 40,000 | Plant & machinery | 60,000 |
| Bank overdraft |  | Patents | 1,73,000 |
|  |  | Stock | 34,000 |
| Debtors | 56,000 |
| Cash | 100 |
| Preliminary expenses | 2000 |
| Profit and loss a/c | 1,23,000 |
|  | 5,76,000 |  | 5,76,000 |

The company provided unsuccessful & resolution were passed to carry out the following scheme of reconstruction by reduction of capital .

1. The preference share should be reduced to an equal number of tally paid shares of Rs 5 each
2. The equity shares should be reduced to an equal number of tally paid shares of Rs2. 50 each
3. That the amount so available towards wiping out losses and reduction of assets as follows.
4. Preliminary expenses, Good will and profit and loss A/C to be written off
5. Lease hold premises, written off entirely 27,000
6. Stock written off entirely 14,000
7. Rs 6000 to be provided for doubtful debts, 20% should be written off plant & machinery and the balance to be written off patents.

Prepare the balance sheet effect to be above scheme.

31.3.2012C Ltdఆస్తిఅప్పులపట్టికఈక్రిందివిధంగాఉన్నది.

|  |  |  |  |
| --- | --- | --- | --- |
| **అప్పులు** | **Rs** | **ఆస్తులు** | **Rs** |
| 25,000 ఆధ్యికపు వాటాలు వాటా 10 రూ . చొ | 2,50,000 | గుడ్ విల్ | 20,000 |
| 25,000 లు ఈక్విటి వాటాలు10 రూ . చొప్పున | 2,50,000 | స్వాధీన ఆవరణాలు | 1,07,000 |
| ఋణ దాతలు | 40,000 | ప్లాంట్ &యంత్రాలు | 60,000 |
| బ్యాంకు ఓవర్ డ్రాఫ్ట్ | 36,000 | పేటెంట్స్ | 1,73,000 |
|  |  | సరుకు | 34,000 |
| ఋణ గ్రస్తులు | 56,000 |
| నగదు | 100 |
| ప్రాధమిక ఖర్చులు | 2000 |
| లాభనష్టాల ఖాతా | 1,23,000 |
|  | 5,76,000 |  | 5,76,000 |

కంపెనీవారుఈక్రిందితగ్గింపులకుగానుతీర్మానించిచారు .

1. పూర్తిగాచెల్లించినఆదిక్యపువాటాలకువాటా5రూచొప్పునతగ్గించుటకు
2. పూర్తిగాచెల్లించినఈక్విటివాటాలకురూ2. 50 పై .లకుతగ్గించుటకునిర్ణయి౦చినారు .
3. ఈతగ్గింపుమొత్తాలవిలువను , నష్టాలనుమరియువివిధఆస్తులనుఈక్రిందివిధంగారద్దుచేయుటకుతీర్మానించిచారు .
4. ప్రాధమికఖర్చులు, గుడ్విల్మరియులాభనష్టాలఖాతానుపూర్తిగారద్దుచేయవలెను .
5. స్వాధీనఆవరణాలురూ27,000లవరకురద్దుచేయాలి.
6. సరుకునురూ14,000లవరకురద్దుచేయాలి
7. సంశాత్మకబాకీలురూ 6000 లకు , ప్లాంట్యంత్రాలు , 20%వరకుమరియుమిగిలినమూలధనతగ్గింపుఖాతాలోవిలువను , పేటెంట్స్రద్దుచేయుటకువినియోగించవలెను .

ఆస్థిఅప్పులపట్టీకనుతయారుచేయుము .

1. How to Prepare Company Final Accounts?

కంపెనీముగింపుఖాతాలనుఏవిధంగాతయారుచేస్తారు?

1. Define Bonus Shares,Explain the SEBI’s guidelines for Issues of Bonus Shares.

బోనస్వాటాలునిర్వచించి, బోనస్వాటాలజారీకిSEBIచేసినమార్గదర్మకాలువివరించండి.

12. Subha Ltd, was incorporated on 1st July , 2010 and received Ltd commencement of business on 1st august ,2010 . the company purchased the business of M/S Small & Co. With effect from 1st march 2010. From the following figures related to the year ending march 2011 find out profits available for dividends .

1. Sales for the year were Rs .6,00,000 out of which sales upto 1st march were Rs .2,50,000.
2. Gross profit for the year was Rs 1,80,000
3. The expenses debited to the profit and loss A/C

|  |  |  |  |
| --- | --- | --- | --- |
| **Particulars** | **Amount** | **Particulars** | **Amount** |
| Rent అద్దె | 9,000 | Commisssion On Sales  అమ్మకాల పై కమీషన్ | 6000 |
| Salariesజీతాలు | 15,000 | Bad Debtsరాని భాకిలు | 1500 |
| Directorsడైరెక్టర్స్ | 4,800 | Interest On Debentures  డిబెంచర్ల పై వడ్డీ | 5,000 |
| Depreciationతరుగుదల | 24,000 | Audit Feeఆడిట్ ఫీజు | 1500 |
| Gerneral Expenses  సాధారణ ఖర్చులు | 4,800 | Discount On Sales  అమ్మకాల పై డిస్కౌంట్ | 3,600 |
| Advertisingప్రకటనలు | 18,000 |  |  |
| Stationery & Printing  ముద్రణ &స్టేషనరీ | 3,600 |

1st.జూలై , 2010 సుభాస్లిమిటెడ్కంపెనీగాఅవతరించినమరియు1s ఆగస్ట్ , 2010 నవ్యాపారధృవప్రతంపొందినారుమార్చినఈకంపెనీవారుM/S Small & Co . కంపెనీయొక్కవ్యాపారమునుకొనుగోలుచేసినారుమార్చినెలాఖరునఈక్రిందిసమాచారమునుండిడివిడెండ్నుచెల్లించుటకుఅందుబాటులోవున్నాలాభంనుకనుగొనుము .

1. మొత్తంఈసంవత్సరంఅమ్మకాలురూ6,00,000 దీనిలోమార్చివరకుగలఅమ్మకాలురూ2,50,000.
2. ఈసంవత్సరంస్థూలలాభంరూ1,80,000
3. లాభనష్టాలఖాతాలకుడెబిట్చేయబడినఖర్చులు

The following are the Balance Sheets of H. Ltd and S. Ltd. As at 31-03-2012.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Liabilitiesఅప్పులు** | **H Ltd** | **S Ltd** | **Assetsఆస్తులు** | **H Ltd** | **S Ltd** |
| Equity Shares of Rs.10 each fully paid  పూర్తిగా చెల్లించిన రూ 10 వాటాలు | 6,00,000 | 2,00,000 | Machinery  యంత్రాలు | 3,90,000 | 1,35,000 |
| General Reserve  సాధారణ రిజర్వు | 3,40,000 | 80,000 | Furnitureఫర్నిచర్ | 80,000 | 40,000 |
| Profit and Loss a/c  లాభనష్టాల ఖాతా | 1,00,000 | 60,000 | 80% Shares in S LtdS లిమిటెడ్ 80% వాటాలు | 3,40,000 |  |
| Creditorsఋణదాతలు | 70,000 | 35,000 | Cash at Bank  బ్యాంకు లో నగదు | 70,000 | 50,000 |
|  |  |  | Debtorsఋణగ్రస్తులు | 50,000 | 30,000 |
| Stock సరుకు | 1,80,000 | 1,20,000 |
|  | 1,10,000 | 3,75,000 |  | 1,10,000 | 3,75,000 |

The following information is provided to youp&l a/c is S ltd .stood at Rs 30,000 1-4-2011, where as general reserve has remained unchanged since that date

1. (b).Hltd acquired 80%shares in S LTD On 1-10-2011 for Rs 3,40,000 as mentioned alone
2. (c).Include in debtors of S ltd a sum of Rs 10,000 due from H ltd for goods sold at a profit of Rs 25% on cost price. Till 31-03-2012 half of the goods had been sold where the remaining goods were lying in the godown of H ltd as on that date

You are required to prepare a consolidated Balance sheet as at 31-3-2012.

31-03-2012 నాటిHలిమిటెడ్మరియుదానిఅనుబంధసంస్థSలిమిటెడ్ఆస్తిఅప్పులపట్టీలదిగువునఇవ్వబడినవి.

**అదనపుసమాచారందిగువనీయబడినది.**

1. 1-4-2011నాటిS లిమిటెడ్లాభనష్టాలఖాతానిల్వరూ30,000 ఉండగాసాధారణరిజర్వునిల్వలోఎట్టిమార్పులులేవు .
2. S లిమిటెడ్లోని80%వాటాలుH లిమిటెడ్1-10-2011నరూ3,40,000కుకొనుగోలుచేసినది.
3. S లిమిటెడ్ఋణగ్రస్తులలోH లిమిటెడ్నుండిరావలసినమొత్తంరూ10,000వలసివున్నది . ఇదిఖరీదుపై25%లాభంవిధించినఅమ్మకాలకుసంబంధించినది . 31-03-2012వరకుఈసరుకులలోసగభాగంఅమ్మకంగామిగిలినమొత్తంH లిమిటెడ్గిద్డంగిలోనిసరుకులోకలిసివున్నది .అవసరమైనవివరాలనుచూపిస్తూ31-3-2012.ఏకీకృతఆస్తిఅప్పులపట్టీనితయారుచేయండి .

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM (TM, EM, CA & CECS) W.e.f. 2018 -19** | | |
| **Subject** | **5308 : ADVANCED ACCOUNTING** | |
| V – SEM | TIME: 2 ½ Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT – I: ESSAY QUESTIONS**

1. Define Accounting Standard. Explain the Need and Importance of Accounting Standard.

అకౌంటింగ్ ప్రమాణాలను నిర్వచించి. అకౌంటింగ్ ప్రమాణాలఆవశ్యకత మరియు ప్రాముఖ్యత వివరించండి

1. Explain the Indian Accounting Standards.

భారతీయ అకౌంటింగ్ ప్రమాణాల ను వివరించండి

1. Define Goodwill. Explain the Need and Importance of Valuation of Goodwill.

గుడ్ విల్ అనగానేమి? గుడ్ విల్ మూల్యాంకన ఆవశ్యకత మరియు ప్రాముఖ్యత ను వివరించండి.

1. Explain the Various Methods of Valuation of Goodwill.

గుడ్ విల్ మూల్యాంకన వివిధ పద్ధతులు తెల్పండి?

1. Explain the factors affecting the value of good will.

గుడ్ విల్ ను ప్రభావితం చేసే అంశాలు తెల్పండి?

1. Explain the Need and Importance of Valuation of Shares.

వాటాల మూల్యాంకన ఆవశ్యకత మరియు ప్రాముఖ్యత ను వివరించండి ?

1. Explain the Various Methods of Valuation of Shares.

వాటాల మూల్యాంకన వివిధ పద్ధతులు తెల్పండి?

1. One problem on Valuation of Good will or Valuation of Shares.

గుడ్ విల్ మూల్యాంకన(లేదా) వాటాల మూల్యాంకనము నుండి ఒక లెక్క .

**SHORT QUESTION**

1. Average Profits Method- సగటు లాభాల పద్ధతి
2. Super Profit. అదనపు లాభాల పద్ధతి
3. Annuity method - వార్షిక పద్ధతి
4. Capitalization Method – మూలధనీకరణ
5. Valuation of Shares. వాటాల మూల్యాంకన
6. Net Assets Method - నికర ఆస్తుల పద్ధతి
7. Yield Basis Method– రాబడి పద్ధతి
8. Exchange Method - మారకపు నికర పద్ధతి
9. Simultaneous Equation Method - ఏక కాలపు సమీకరణ పద్ధతి

**UNIT – II : ESSAY QUESTIONS**

1. How to Prepare Company Final Accounts?

కంపెనీ ముగింపు ఖాతాలను ఏ విధంగా తయారు చేస్తారు?

1. Define Bonus Shares. Explain the SEBI’s guidelines for Issues of Bonus Shares.

బోనస్ వాటాలు అనగానేమి? బోనస్ వాటాల జారీకి (SEBI) చేసిన మార్గదర్శకాలు తెల్పండి?

1. Explain the sources of Issue of Bonus Shares.

బోనస్ వాటాల జారీ చేసే మూలాలు వివరించండి

1. How to Prepare Profits prior to Incorporation.

కంపెనీ నమోదు ముందు లాభాలను ఏ విధంగాలెక్కగడతారు?

1. One Problem on Profits prior to Incorporation.

కంపెనీ నమోదు ముందు లాభాల నుండి ఒక లెక్క

1. One Problem on Company Final Accounts or Issue of Bonus Shares.

బోనస్ వాటాలు (లేదా) ముగింపు లెక్క లు నుండి ఒకలెక్క

**SHORT QUESTIONS**

1. Profit and Loss appropriation account. లాభనష్టా ల వినియోగిత ఖాతా
2. Reserve and Surplus. రిజర్వు మరియు మిగుళ్ళు
3. Bonus Shares.బోనస్ వాటాలు
4. Profits prior to Incorporation కంపెనీ నమోదు ముందు లాభాలు
5. Profits after Incorporation కంపెనీ నమోదు తర్వాత లాభాలు
6. Revenue Profits. రెవిన్యూ లాభం
7. Capital Profits.మూలధన లాభం

**UNIT – III : ESSAY QUESTIONS**

1. Distinguish between External Reconstruction and Internal Reconstruction.

బహిర్గత పునర్నిర్మాణం మరియు అంతర్గత పునర్నిర్మాణం మధ్య తేడాలు వ్ర్రాయండి.

1. One Problem on Internal Reconstruction.అంతర్గత పునర్నిర్మాణం నుండి ఒక లెక్క

**SHORT QUESTIONS**

1. Reconstruction .- పునర్నిర్మాణం
2. Internal Reconstruction - అంతర్గత పునర్నిర్మాణం
3. External Reconstruction - బహిర్గత పునర్నిర్మాణం.
4. Capital Reduction- మూల ధన తగ్గింపు

**UNIT – IV: ESSAY QUESTIONS**

1. What is meant by Holding company? Explain its advantages

హోల్డింగ్ కంపెనీ అనగా నేమి? దాని ప్రయోజనాలు వివరింపుము .

1. What do you meant by consolidated balance sheet? Why it is Prepared ?

ఏకీకృత ఆస్తి అప్పుల పట్టీ అనగా నేమి? దానిని ఎందుకు తయారు చేస్తారు ?

1. What are the features of Holding companyహోల్డింగ్ కంపెనీలక్షణాలను వివరింపుము .

**SHORT QUESTIONS:**

1. Subsidiary company - సబ్సిడియరీ కంపెనీ
2. Define Minority interest- మైనారిటీ ఆసక్త

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – III YEAR – (CECS) W.e.f. 2018 -19)** | | |
| **Subject** | **5302: INCOME TAX AND PRACTICAL AUDITING** | |
| Hours:5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: | * To impart knowledge pertaining to the concepts of Income Tax. * To acquaint oneself with auditing procedure. |
| LEARNING OUTCOME: | * By the end of this course students can identify the types of taxes and computation of the tax liability of an assessee. * By the end of this course students can have the better understanding about the Concepts of Auditing. * By the end of this course students can have the skill of audit planning and Preparation of Audit Programme and vouching. * By the end of this course students can have the ability of Audit Control. |
| MODULE I | : Introduction – Basic concepts – Definitions – Agricultural Income – Income -Residential Status – Exempted Incomes – Incidence of Tax Income from Salary. Self Study: Need for and Rationale of taxes An Overview of Taxation System in India.Progressive v/s Regressive Taxes.  Return Filing and Assessment thereof |
| MODULE II | : INCOME FROM HOUSE PROPERTY Income from House Property – Depreciation. |
| MODULE III | INCOME FROM BUSINESS – PROFESSION Profit and Gains from Business or Profession |
| MODULE - IV | Meaning – Definition and Objectives of Auditing – Types of Audit –Audit process and Procedure – Audit Planning and Programming - Preliminaries in Commencing a new audit – Internal Check –Internal Audit and Internal Control – Vouching.  **Self Study:** Differences between Internal and External Audit - Differences between Interim and Final Audit.Audit of Contents of Balance Sheet- Study of model Vouchers of an organisation.  **Assignment:**Procedure of Internal -AuditAudit of Companies-Types of Audits-Vouching of cash book of a local business unit.Differences between vouching, investigation -verification and valuation.Assignment: Preparation of Audit programme for an organization - Audit of Companies,Types of Audits. |
| MODULE - V | METHODS OF COSTING: Unit or Output Costing - Preparing Statement of Cost and Profit. [**Self Study:** Costing Procedure:  **Assignment:** Preparation of Cost Sheet and Tender Cost Sheets] |
| References | 1. Bhagavathi Prasad, *Income Tax - Law & Practice in India.*  2. Vinodh K. Singhania, *Student Guide to Income Tax.*  3. Malhotra, *Income Tax Law and Practice.*  4. N D Kapoor, *Auditing.*  5. R G Saxena, *Auditing,* Himalaya Publications.  6. T N Tandon, *Practical Auditing.* |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (CECS)**

**SEMESTER - V**

**SUBJECT:5302: INCOME TAX AND PRACTICAL AUDITING:**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **3** | **1** | **32** |
| **Module – II** | **2** | **1** | **22** |
| **Module – III** | **1** | **1** | **12** |
| **Module – IV** | **2** | **2** | **24** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **5302: INCOME TAX AND PRACTICAL AUDITING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**Section – I**

**Answer All questions 5×2=10 marks**

1. What is Agriculture income ?
2. Person?
3. PAN
4. Assessee
5. How to compute total income

**SECTION – II**

**Answer all following questions 5×10=50 marks**

1. Define agriculture and Non agriculture income ?
2. Mr .Madhava (age 45 years) is working as assistant in the marketing department of LTD ltd. Bangalore .His salary income details are as follows..

Basic salary Rs 15000 p.m

Dearness allowance Rs 5000 p.m

Dearness pay Rs 2000 p.m

Commission Rs 54000 p.m

Entertainment allowance Rs 700 p.m ( 6,000 spent on entertainment during the year)

House rent allowance Rs 7500 p.m ( Rent paid 9000 p.m )

Compute taxable salary for the assessment year 2017-18.

1. How to compute income from house propriety ?
2. Mr. Ganesh (resident) owns a big house ,the construction of which was completed in may 2019,50% of floor area is letout for residential purpose on a monthly rent of 3,200 .However this protion remained vacant for one month during 2016-17,25%of the floor areas used by by the owner for the purpose 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 3000

Interest on capital borrowed for repairs Rs 28,000

Ground rent Rs 4000

Annual charges Rs 6,000

Fire insurance Rs 12,00

Compute the income from house property of Mr .Ganesh for the A.Y 2017-18

1. How to compute income from business and profession?
2. The following is the P/L of Mr. Ranjith for the year ending 31st March 2017

|  |  |  |  |
| --- | --- | --- | --- |
| Particular | Amount | Particular | Amount |
| To Salaries  To Office expenses  To Depreciation  To Sales tax  To Legal expenses  To Income tax  To Patents purchased (1/8th)  To Repairs  To Donatoin  To Provision for bad debts  To Genaral expenses  To Net profit | 1,65,000  18,000 14,000  9,000  8,000  7,000  12,000  6,000  2,000  3,000  12,000  44,000 | By gross profit  By Bad debts recovered  By Divend  By Commission  By Rent of house property  By Brokerage  By Sundry receipts  By Share of income from HUF | 2,50,000  10,000  3,000  10,000  9,000  10,000  5,000  3,000 |
| 3,00,000 | 3,00,000 |

Additional Information :

A)Salary includes Rs 6,000 paid to worker employed at home. B) Legal expenses includes Rs 1,000 paid to the advocate in connection with personal case. C) General expenses include Rs 4,000 as contribution to staff welfare fund.D) Out of the bad debts recovered only Rs 4,000 were allowed as deduction earlier. Compute his income from business for the assessment year 2017-18

1. Discuss the rights and duties of an auditors?
2. What is an audit programme? What are its advantages and disadvantages?

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **33: INCOME TAX AND PRACTICAL AUDITING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

1. Define previous years and its exemptions?

గతసంవత్సరం అనగా నేమి? దాని మినహయింపులు వివరించండి

1. Define Agricultural and Non Agricultural Incomes?

వ్యవసాయ ఆధాయము మరియు వ్యవసాయేతర ఆదాయము వివరించండి?

1. Define Residential of an Individual?

నివాస ప్రతిపత్తి అనగా నేమి? విడి వ్యక్తి యొక్క నివాస ప్రతిపత్తిని నిర్ణయించండి?

1. Incidence of Tax?నివాస ప్రతిపత్తి యొక్క పన్ను భాధ్యత వివరించండి?
2. Define Income and features of Income?

ఆదాయం అనగా నేమి ? దాని లక్షణాలు వ్రాయండి?

1. Define Direct tax and Indirect tax? Difference between both?

ప్రత్యక్ష మరియు పరోక్ష పన్నులు అనగా నేమి? వాటి మధ్య గల తేడాలు వ్రాయండి?

1. Briefly explain the history and Origin of Income tax in India?

ఆదాయపు పన్ను అనగా నేమి? దాని యొక్క చరిత్ర ను వివరించండి?

**Short questions :**

1. Persons విడివ్యక్తి
2. Assessee అసెస్సీ
3. PAN శాస్తత ఖాతా స్తిర సంఖ్య
4. Cess సెస్స్
5. Surcharge సర్ చార్జ్
6. Assessment Yearఅస్సెస్స్మెంట్ ఇయర్
7. Section 24 deductions (House property) సెక్షన్ 24 మినహయింపులు
8. Section 16 deductions (salaries) సెక్షన్ 16మినహయింపులు
9. How to compute Total Income? మొత్తం ఆదాయాన్ని ఏ విధంగా లెక్కిస్తారు?
10. Fully and partly exempted incomes under section 10.

పూర్తిగా మరియు పాక్షికంగా పన్ను మినహయింపులుఆదాయాలును వివరించండి?

1. How to compute income from salaries?

జీతాలు నుండి ఆదాయాన్ని ఏవిధంగా లెక్కిస్తారు

1. Briefly explain difference types of provident funds?

వివిధ రకాల భవిష్యనిధులను వివరించండి?

1. Briefly explain difference types of Allowances?వివిధ రకాల అలవెన్సులను వివరించండి?
2. Briefly explain difference types of Perquisites?

వివిధ రకాల పరిలబ్దులను వివరించండి

1. How to compute income from house property?

గృహస్తి నుండి ఆదాయాన్ని ఏ విధంగా లెక్కిస్తారు ?

1. How to compute income from business and profession?

వృత్తి మరియు వ్యాపారం నుండి ఆదాయాన్ని ఏ విధంగా లెక్కిస్తారు ?

1. Exempted incomes under section 30 to 36? Income from business and profession?

వృత్తి మరియు వ్యాపారం నుండి మినహాయెంపూలు సెక్షన్ 30 తో 36 క్రింధ?

UNIT – IV:

1. Define auditing? Explain its features and objectives?

ఆడిటింగ్ నిర్వచించండి , లక్షణాలు మరియు ఉద్దేశాలు వివరించండి?

1. What are the advantages and limitations of auditing?

ఆడిటింగ్ యొక్క ప్రయోజనాలు మరియు పరిమితులు వ్రాయండి?

1. What is audit programme? What are the advantages and disadvantages?

ఆడిటింగ్ప్రోగ్రాంమ్ అనగా నేమి ? ప్రయోజనాలు మరియు పరిమితులు వ్రాయండి ?

1. What is internal check? What are its objectives, advantages and disadvantages?

అంతర్గత తనిఖీ అనగా నేమి? ఉద్దేశాలు , ప్రయోజనాలు మరియు పరిమితులు వ్రాయండి ?

1. What is internal control? What are its objectives?

అంతర్గత నియంత్రణ అనగా నేమి?ఉద్దేశాలు వ్రాయండి ?

1. The difference between internal check, internal audit and internal control?

అంతర్గత తనిఖీ,అంతర్గత ఆడిటింగ్ మరియుఅంతర్గత నియంత్రణ మధ్య తేడాలు వ్రాయండి.

1. What are the main objectives of vouching ?

వోచింగ్ యొక్క ఉద్దేశాలు అనగా నేమి?

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – II YEAR – (CECS) W.e.f. 2014 -15 | | |
| **Subject** | **5311: COST ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: | * To impart the Concepts of Costing and Techniques of Costing * To know the control of Inventory Cost and Labour Cost * To explain Overheads and their classification * To make the student to prepare the Cost Sheet. |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of costing and management accounting. By the end of this course students can apply different methods of costing. By the end of this course students can have the skill of preparation of cost sheet. |
| MODULE I | FUNDAMENTALS: Financial Accounting and its limitations – Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting and Management Accounting – Objectives of Cost Accounting . Installation of costing System – Methods and Techniques of costing – Cost concepts – Elements of Cost Classification of cost.  **Self Study:** Installation of costing System ; Advantages and Limitations of Cost Accounting  **Assignment:**Methods and Techniques of Costing, Classification of Cost |
| MODULE II | MATERIALS: Material Control – Purchase Department – Purchase Routine stores routine – ( Problems to be discussed on calculation of Minimum Level, Maximum Level, Re – Ordering level and Economic Order Quantity),. Issue of Materials and procedure of Issuing – Pricing of Issues - Problems to discussed on First in First Out , Last in First Out , Simple Average, Weighted Average and Base stock Methods) – Inventory Control. |
| MODULE III | LABOUR COST: Control Over Lab our costs – Lab our Turnover – Time and Motion Study – Time Keeping and Time Booking – Idle Time Over Time – Systems of Wage Payments – Time Wage System – Price Rate System – Incentive Wage Plans ( Problems to be discussed on Time Wage and Price Rate System – Halsey Plan Rowan Plan, Taylor’s and Merrik’s deferential Piece Rate Systems)  **Assignment:** Calculation of wages under various plans , Labour Turnover |
|  | OVERHEAD COSTS: Classification – Allocation and apportionment of Overhead – Absorption of Overhead (Problems to discuss on Apportionment of Overhead, Re - Apportionment of Service Department Costs and methods of Absorption of Factory Overhead.  **Assignment:**Allocation and Apportionment of Overheads |
| MODULE - V | METHODS OF COSTING: Unit or Output Costing - Preparing Statement of Cost and Profit. Tenders or quotations and production account.  [**Self Study:** Costing Procedure:  **Assignment:** Preparation of Cost Sheet and Tender Cost Sheets] |
| References | Cost and Management Accounting, M.N Arora, Himalaya Publishing House  3.Cost accounting, Dutt, Pearson Education  4.Cost Accounting, Jawaharlal, Tata Mcgraw Hill  5.Cost Accounting Theory and Practice Banerjee , PHI |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (C.A)**

**SEMESTER - V**

**SUBJECT: COST ACCOUNTING**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **1** | **1** | **12** |
| **Module – II** | **2** | **1** | **22** |
| **Module – III** | **2** | **1** | **22** |
| **Module – IV** | **2** | **1** | **22** |
| **Module – V** | **1** | **1** | **12** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2014-15** | | |
| **Subject** | **5311:COST ACCOUNTING** | |
| V– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION-I**

**Answers all the questions:**  **5 X 2=10**

1. Limitations of costing. కాస్టింగ్యొక్కపరిమితులు

2. ABC analysis. ABC విశ్లేషణ

3. Define process costing and its advantages.

ప్రాసెస్వ్యయంమరియుదానిప్రయోజనాలనునిర్వచించండి

4. How to prepare contract account? కాంట్రాక్ట్ఖాతానుఎలాతయారుచేయాలి

5. Classification of costing? కాస్టింగ్యొక్కవర్గీకరణ

**Section-II**

**Answer any five questions: 5 X 10=50**

1. Prepare a cost sheet from the following data to find out profits.

Raw materials consumed ముడిపదార్థాలువినియోగించబడతాయి - 1,60,000

Direct wages ప్రత్యక్షవేతనాలు- 80,000

Factory over heads ఫ్యాక్టరీఓవర్హెడ్స్ - 16,000

Office over heads - 10% of factory cost ఆఫీస్ఓవర్హెడ్స్ - ఫ్యాక్టరీఖర్చులో

Selling price అమ్మకంధర- Rs- 100 per unit

Selling over heads తలలపైఅమ్మడం- Rs. 12,000

Units produced ఉత్పత్తిచేయబడినయూనిట్లు - 4000

Units sold అమ్మినయూనిట్లు– 3600

1. The following transactions took place in respect of material items. Simple average ,weight average? జరీలాధర నుoడిసాధారణసగటుపట్టికనుతయారుచెయాండి

March 1 purchases కొనుగోళ్లు 100 units @ Rs. 10 each

,, 2 purchases కొనుగోళ్లు 200 units @ Rs. 11 each

,, 5 issues జరీ 250 units to job X

,, 7 purchases కొనుగోళ్లు 300 units @ Rs 11.50 each

,, 10 purchases కొనుగోళ్లు 200 units @ Rs 12 each

,, 13 issues జరీ 200 units to job Y.

,, 25 issues జరీ 150 units to job A.

1. Discuss the Difference methods of materials.

మెటీరియల్ వ్యత్యాసపద్ధతులనుచర్చించండి.

1. Explain the basis allocation of apportionment of overheads

ఓవర్హెడ్లవిభజనయొక్కప్రాథమికకేటాయింపునువివరించండి

1. Krishna manufacturing limited has four production departments Viz. P, Q, R and two services department Viz. Transport and power supply. Expenses are per primary overhead distribution summary are given below. కృష్ణతయారీపరిమితిలోనాలుగుఉత్పత్తివిభాగాలుఉన్నాయి. పి, క్యూ, ఆర్మరియురెండుసేవలవిభాగంవిజ్. రవాణామరియువిద్యుత్సరఫరా. ప్రాధమికఓవర్హెడ్పంపిణీసారాంశానికిఖర్చులుక్రిందఇవ్వబడ్డాయి.

P: Rs 1000, Q: Rs 900, R: Rs 800, S: Rs 700.

Transport Rs 550, power supply Rs.380. expenses of the services departments are apportioned as under. రవాణారూ .550, విద్యుత్సరఫరారూ .380. సేవలవిభాగాలఖర్చులుకిందవిభజించబడ్డాయి.

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| Name of the Service Dept | P | Q | R | S | Transport | Power supply |
| Transportరవాణా | 10% | 30% | 20% | 20% | - | 20% |
| Power supplyవిద్యుత్సరఫరా | 30% | 20% | 30% | 10% | 10% | - |

Find out the over heads of production departments by repeated distribution method.

పంపిణీపద్ధతిద్వారాఉత్పత్తివిభాగాలఅధిపతులనుకనుగొనండి.

1. Describe the causes for labour turn over

శ్రమటర్నోవర్గలకారణాలనువివరించండి

12. In Hamsa Company the standerd time allowed for a job is 20 hours. The standerd rate per hour is Rs.1.00 plus a Dearness Allowance at the rate of 30 paise per hour worked. The actual time taken by the worker is 15 hours. calculate the earnings per hour under:

(a). Halsey Plan (b) Piece Rate System (c.) Time Wage System, (d) Rowan Plan

హమ్సాకంపెనీలోఉద్యోగానికిఅనుమతించేసమయం 20 గంటలు. గంటకుస్టాండర్డ్రేటురూ .1.00 మరియుగంటకు 30 పైసలచొప్పునభత్యంలోపనిచేస్తుంది. కార్మికుడుతీసుకున్నఅసలుసమయం 15 గంటలు. గంటకుఆదాయాలనులెక్కించండి.

(ఎ) సమయవేతనవ్యవస్థ (బి) ముక్కవేతనవ్యవస్థ (సి) హల్సేప్రణాళిక (డి) రోవాన్ప్రణాళిక.

**13. any problem from same unit.**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2014 -15** | | |
| **Subject** | **5311: COST ACCOUNTING** | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

UNIT-1

1. What is meant by costing? Explain its nature and scope.

కాస్టింగ్అంటేఏమిటి? దానిస్వభావంమరియుపరిధినివివరించండి?

1. Define costing? Explain the classification of costing?

ఖర్చునునిర్వచించాలా? ఖర్చుయొక్కవర్గీకరణనువివరించండి?

1. Discuss the various methods of cost classification?

వ్యయవర్గీకరణయొక్కవివిధపద్ధతులనుచర్చించాలా?

1. Explain the nature scope and objectives of management accounting?

నిర్వహణఅకౌంటింగ్యొక్కస్వభావంమరియులక్ష్యాలనువివరించండి?

1. Define cost accounting .bring out clearly the advantages and limitations of cost accountancy

ఖర్చుఅకౌంటింగ్‌నునిర్వచించండి .కాస్ట్అకౌంటెన్సీయొక్కప్రయోజనాలుమరియుపరిమితులనుస్పష్టంగాతీసుకురండి

1. Difference between cost accounting, management accounting and financial accounting?

కాస్ట్అకౌంటింగ్, మేనేజ్‌మెంట్అకౌంటింగ్మరియుఫైనాన్షియల్అకౌంటింగ్మధ్యవ్యత్యాసం.

**UNIT-2**

1. What is meant by material control .Explain its advantages?

మెటీరియల్నియంత్రణఅంటేఏమిటి. దానిప్రయోజనాలనువివరించండి?

1. Discuss the Difference methods of materials?

మెటీరియల్వ్యత్యాసపద్ధతులనుచర్చించండి.

1. Economic order quantity ఆర్థికక్రమంపరిమాణం
2. ABC analysis ABC విశ్లేషణ

**UNIT-3**

1. Discuss about various wages incentive plans.వివిధవేతనాలప్రోత్సాహకప్రణాళికలగురించిచర్చించండి.
2. Discuss various incentive plans.వివిధప్రోత్సాహకప్రణాళికలనుచర్చించండి
3. Describe the causes for labour turn over శ్రమటర్నోవర్గలకారణాలనువివరించండి

**UNIT-4**

1. Explain the classification of overheads with examples.ఓవర్హెడ్లవర్గీకరణనుఉదాహరణలతోవివరించండి
2. Explain the basis allocation of apportionment of overheads

ఓవర్హెడ్లవిభజనయొక్కప్రాథమికకేటాయింపునువివరించండి

UNIT-5

1. Element of costing కాస్టింగ్మూలలనువివరించండి
2. Tender and quotations టెండర్మరియుకొటేషన్లు

**SHORT QUESTIONS**

UNIT-1

1. State the objectives of costing1. ఖర్చుయొక్కలక్ష్యాలనుతెలియజేయండి
2. Cost centre2. వ్యయకేంద్రం
3. Prepare form of cost sheet కాస్ట్షీట్రూపాన్నిసిద్ధంచేయండి

UNIT-2

1. Danger level . ప్రమాదస్థాయి.
2. Re-ordering level రీ-ఆర్డరింగ్స్థాయి
3. Bin –card బిన్-కార్డ్
4. Double bin డబుల్బిన్

UNIT-3

1. Halsey plan హాల్సేప్లాన్
2. Rowan plan రోవాన్ప్రణాళిక
3. Taylor’s differential piece rate టేలర్స్డిఫరెన్షియల్పీస్రేట్
4. Merrick efficiency rate మెరిక్సామర్థ్యరేటు

UNIT-4

1. Allocation overheads ఓవర్హెడ్స్కేటాయింపు
2. Machine hour rate యంత్రపుగంటలరేటు
3. Unit costing యూనిట్ఖర్చు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – III YEAR – (CA and CECS) W.e.f. 2015-16** | | | |
| **Subject** | | 5309: MERCANTILE AND INDUSTRIAL LAWS | |
| V– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
| OBJECTIVES: | * To make the students learn the basics of business laws * To make the students to apply basics of business laws in real life situations. | | |
| LEARNING OUTCOMES: | * To understand the provisions of contract law in the context of business transactions * To gain knowledge on legal provisions related to sale contracts and employee compensation | | |
| MODULE I | CONTRACT ACT: Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts.  Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance. | | |
| MODULE II | CONSIDERATION AND CONSENT: Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of ‘Stranger to Contract’ and ‘No Consideration – No Contract’ – Capacity to contract – special rules regarding minor’s agreements.  Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake. | | |
| MODULE III | DISCHARGE OF A CONTRACT: Legality of object and consideration:– illegal and immoral agreements – agreements opposed to public policy.  Agreements expressly declared to be void – wagering agreements and contingent contracts.  Discharge of a contract – various modes of discharge of a contract – performance of contracts.  Breach of a contract – types – remedies for breach of a contract | | |
| MODULE - IV | SALE OF GOODS ACT: Contract of sale: Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell.  Rights of an unpaid seller.  Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale. | | |
| MODULE - V | WORKMEN COMPENSATION ACT 1923: Definition – Objectives – Employers Liability For Employment | | |
| References | 1. Kapoor ND : Mercentile Law, Sultan Chand 2. Kapoor ND : Company Law, Sultan Chand 3. Balachandran V : Business Law, Tata 4. Tulsian : Mercantile Law, Tata 5. Tulsian : Business Law, Tata 6. Pillai Bhagavathi : Business Law, S.Chand | | |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (CA) & (CECS)**

**SEMESTER - V**

**SUBJECT:5309:MERCANTILE & INDUSTRIAL LAWS - I**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **1** | **1** | **12** |
| **Module - V** | **1** | **1** | **12** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA and CECS) W.e.f. 2015-16** | | |
| **Subject** | **5309:** MERCANTILE AND INDUSTRIAL LAWS | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer all the Questions 5x2M=10**

1. Agreement ఒప్పందం
2. Bilateral mistake **ద్వైపాక్షికపొరపాటు**
3. Anticipatory breach **ముందస్తుఉల్లంఘన**
4. Specific goods నిర్దిష్టవస్తువులు
5. Employer యజమాని

**SECTION – II**

**Answer any five Questions 5x10M=50**

1. Explain about various types of contracts

వివిధరకాలకాంట్రాక్టులగురించివివరించండి

1. Explain the essential elements of a valid contract

ఒకకాంట్రాక్టుచెల్లుబాటుఅయ్యేందుకుకావలసినఅంశాలనువివరించండి

1. Explain about free consent and flaws in consent.

స్వేచ్చాసమ్మతిమరియుసమ్మతిలోపాలగురించివివరించండి.

1. Explain the special rules regarding contracts with minors

మైనర్లతోకాంట్రాక్టులకుసంబంధించినప్రత్యేకనియమాలనువివరించండి

1. What is the doctrine of public policy and describe the agreements against the public policy

ప్రజావిధానంసిద్ధాంతంఏమిటిమరియుప్రజావిధానానికివ్యతిరేకంగాఉండేఒప్పందాలనువివరించండి

1. Describe the various modes of discharge of Contract.

కాంట్రాక్ట్విమోచనయొక్కవివిధపద్ధతులనువివరించండి.

1. Explain the rights of unpaid seller.

చెల్లింపుజరగనివిక్రేతహక్కులనువివరించండి.

1. Explain the purpose and objectives of Workmen Compensation Act 1923

**పనివారలనష్టపరిహారచట్టం 1923 యొక్కఉద్దేశ్యంమరియులక్ష్యాలనువివరించండి**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA and CECS) W.e.f. 2015-16** | | |
| **Subject** | **5309:** MERCANTILE AND INDUSTRIAL LAWS | |
| V – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**MODULE – I : CONTRACT ACT : LONG**

1. Explain about various types of contracts

వివిధరకాలకాంట్రాక్టులగురించివివరించండి

1. Explain the essential elements of a valid contract

ఒకకాంట్రాక్టుచెల్లుబాటుఅయ్యేందుకుకావలసినఅంశాలనువివరించండి

1. What is an offer and describe the essentials of a valid offer

ప్రతిపాదనఅంటేఏమిటిమరియుప్రతిపాదనచెల్లుబాటుకావలసినఅంశాలనువివరించండి

**Short**

1. Capacity of parties పార్టీలసామర్థ్యం
2. Agreement ఒప్పందం
3. Counter offer తిరుగుప్రతిపాదన

**MODULE –II : CONSIDERATION AND CONSENT**

1. Define consideration and explain its features

ప్రతిఫలంనునిర్వచించండిమరియుదానిలక్షణాలనువివరించండి

1. Explain about free consent and flaws in consent.

స్వేచ్చాసమ్మతిమరియుసమ్మతిలోపాలగురించివివరించండి.

1. Explain the special rules regarding contracts with minors

మైనర్లతోకాంట్రాక్టులకుసంబంధించినప్రత్యేకనియమాలనువివరించండి

**Short**

1. Capacity to contract కాంట్రాక్టుకుదుర్చుకునేసామర్థ్యం
2. Insolvent దివాలాదారుడు
3. Bilateral mistake ద్వైపాక్షికపొరపాటు

**MODULE – III : DISCHARGE OF A CONTRACT**

**Long**

1. What is the doctrine of public policy and describe the agreements against the public policy

ప్రజావిధానంసిద్ధాంతంఏమిటిమరియుప్రజావిధానానికివ్యతిరేకంగాఉండేఒప్పందాలనువివరించండి

1. Describe the various modes of discharge of Contract.

కాంట్రాక్ట్విమోచనయొక్కవివిధపద్ధతులనువివరించండి.

1. Explain about the remedies available to the aggrieved party on the breach of contract

కాంట్రాక్టుఉల్లంఘనపైబాధితపార్టీకిఅందుబాటులోఉన్నపరిహారాలనువివరించండి

**Short**

1. Wagering contract జూదపుకాంట్రాక్టు
2. Anticipatory breach ముందస్తుఉల్లంఘన
3. Contingent contract ఆగంతుకకాంట్రాక్టు

**MODULE IV : SALE OF GOODS ACT: Long**

1. Explain the nature of sale of goods contract and describe the distinction between sale and

agreement to sell

వస్తువులఅమ్మకపుకాంట్రాక్టుయొక్కస్వభావాన్నివివరించండిమరియుఅమ్మకంఇంకాఅమ్మకపుఒప్పందంమధ్యవ్యత్యాసాన్నివివరించండి

1. Describe the implied conditions and warranties under sale of goods contract

వస్తువులఅమ్మకపుకాంట్రాక్టుకిందభావితషరతులుమరియుపూచీలనువివరించండి

1. Explain the rights of unpaid seller.

చెల్లింపుజరగనివిక్రేతహక్కులనువివరించండి.

**Short**

1. Agreement to sell అమ్మకానికిఒప్పందం
2. Specific goods నిర్దిష్టవస్తువులు
3. Auction sale వేలంఅమ్మకం

**MODULE V : WORKMEN COMPENSATION ACT 1923: Long**

1. Explain the purpose and objectives of Workmen Compensation Act 1923

పనివారలనష్టపరిహారచట్టం 1923 యొక్కఉద్దేశ్యంమరియులక్ష్యాలనువివరించండి

1. Write about the employer’s liability towards the employee under the WC Act 1923.

పనివారలనష్టపరిహారచట్టం 1923 ప్రకారంఉద్యోగిపట్లయజమానియొక్కబాధ్యతగురించివ్రాయండి.

**Short**

1. Employer యజమాని
2. Wages వేతనాలు
3. Exceptions to WC Act 1923 పనివారలనష్టపరిహారచట్టం 1923 కుమినహాయింపులు

**B.Com -Semester – VI**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | DSC 1 F | Business Laws | 100 | 40 | 60 | 5 | 4 |
| 2. | DSC 2 F | Auditing | 100 | 40 | 60 | 5 | 4 |
| 3. | DSC 3 F | Cost and Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 4. | DSC 4 F | Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 5. | DSC 5 F | Advanced Corporate Accounting | 100 | 40 | 60 | 5 | 4 |
| 6. | DSC 6 F | Management Accounting | 100 | 40 | 60 | 5 | 4 |
| 7 |  | Advanced Accounting (CA & CECS) | 100 | 40 | 60 | 5 | 4 |
| 8 |  | Income Tax & Practical Auditing (CECS) | 100 | 40 | 60 | 5 | 4 |
| 9 |  | Cost Accounting (CA) | 100 | 40 | 60 | 5 | 4 |
| 10 |  | Mercentile Law (CA & CS) | 100 | 40 | 60 | 5 | 4 |
| 11 | DSC 7 F | Project Report | 100 | --- | 100 | 5 | 4 |
| **Total** | | | **700** | **240** | **460** | **35** | **28** |

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | | |
| **B.COM – III YEAR – (RCCS) W.e.f. 2014-15** | | | | |
| **Subject** | | | **6301: BUSINESS LAW** | |
| VI– SEM | | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | | |
| CREDITS: 4 | | | | |
| OBJECTIVES: | * To make the students learn the basics of business laws * To make the students to apply basics of business laws in real life situations. | | |
| LEARNING OUTCOMES: | | * To gain understanding about consumer protection in India * To gain knowledge about company law provisions and apply in business affairs * To be aware of intellectual property and cyber law | | |
| MODULE I | | CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS: Definitions of the terms Consumer, Unfair Trade Practices, Restrictive Trade Practices and Complainant – Rights of Consumers.  Consumer protection councils – Consumer Redressal Agencies – Penalties for Violation. | | |
| MODULE II | | INTELLECTUAL PROPERTY RIGHTS &IT ACT, 2000: Intellectual Property Rights: Meaning - Need and objectives-Meaning of the terms Industrial Property, Literary Property, Copy Right, Patents, Trade Marks, Trade Names, Trade Secrets, Industrial Designs, Geographical Indications.  Information Technology Act, 2000: aims and objectives – a brief overview of the Act. | | |
| MODULE III | | COMPANY LAW –I: Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.  Management of companies – directors – qualifications –disqualifications – appointment – removal – rights and duties –company meetings and resolutions - appointment of a company secretary. | | |
| MODULE - IV | | COMPANY LAW –II: Winding up of companies – various modes – compulsory winding up - powers and duties of official liquidator  Members and Creditors Voluntary Winding Up – winding up subject to the supervision of the court –dissolution. | | |
| References | | 1. Kapoor ND : Mercentile Law, Sultan Chand 2. Kapoor ND : Company Law, Sultan Chand 3. Balachandran V : Business Law, Tata 4. Tulsian : Mercantile Law, Tata 5. Tulsian : Business Law, Tata 6. Pillai Bhagavathi : Business Law, S.Chand 7. Gogna : A Text Book of Company Law, S. Chand | | |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (RCCS)**

**SEMESTER - VI**

**SUBJECT:6301:BUSINESS LAW – II (DSC 1 F):**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **2** | **24** |
| **Module - IV** | **2** | **1** | **22** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM and EM) W.e.f. 2014-15** | | |
| **Subject** | **6301:** BUSINESS LAW | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer all the Questions 5x2M=10**

1. Consumer వినియోగదారుడు
2. Digital signature డిజిటల్సంతకం
3. Director డైరెక్టర్
4. Ultra vires అధికారపృథక్కరణ
5. Dissolution కంపెనీరద్దు

**SECTION – II**

**Answer any five Questions 5x10M=50**

1. Explain the rights of consumers

వినియోగదారులహక్కులనువివరించండి

1. Describe about Consumer grievance redressal agencies

వినియోగదారులఫిర్యాదులపరిష్కారసంస్థలగురించివివరించండి

1. Explain about different kinds of Intellectual Property Rights

వివిధరకాలమేధోసంపత్తిహక్కులగురించివివరించండి

1. Write about aims and objectives of Information Technology Act 2000

సమాచారసాంకేతికచట్టం 2000 యొక్కలక్ష్యాలుమరియుఉద్దేశ్యాలగురించివ్రాయండి

1. Explain about doctrine of Indoor management and its exceptions

అంతర్గతనిర్వహణసిద్ధాంతంమరియుదానిమినహాయింపులగురించివివరించండి

1. Describe the appointing methods of various types of directors

వివిధరకాలడైరెక్టర్లనియామకపద్ధతులనువివరించండి

1. Describe the various modes of winding up of company

కంపెనీపరిసమాప్తికైవివిధరకాలపద్ధతులనువివరించండి

1. Explain the procedure of Creditors winding up.

రుణదాతలపరిసమాప్తివిధానాన్నివివరించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM and EM) W.e.f. 2014-15** | | |
| **Subject** | **6301:** BUSINESS LAW | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**MODULE I :**

**CONSUMER PROTECTION ACT & INTELLECTUALPROPERTY RIGHTS**

**Long**

1. Explain the rights of consumers వినియోగదారులహక్కులనువివరించండి
2. Write about Consumer Protection Councils

వినియోగదారులరక్షణమండళ్లగురించివ్రాయండి

1. Describe about Consumer grievance redressal agencies

వినియోగదారులఫిర్యాదులపరిష్కారసంస్థలగురించివివరించండి

**Short**

1. Complainant **ఫిర్యాదుదారుడు**
2. Consumer వినియోగదారుడు
3. Unfair trade practices అనుచితవ్యాపారచర్యలు

**MODULE II : INTELLECTUAL PROPERTY RIGHTS & INFORMATION   
TECHNOLOGY ACT, 2000:**

**Long**

1. What is intellectual property and describe the nature of Intellectual property rights

మేధోసంపత్తిఅంటేఏమిటిమరియుమేధోసంపత్తిహక్కులస్వభావాన్నివివరించండి

1. Explain about different kinds of Intellectual Property Rights

వివిధరకాలమేధోసంపత్తిహక్కులగురించివివరించండి

1. Write about aims and objectives of Information Technology Act 2000

సమాచారసాంకేతికచట్టం 2000 యొక్కలక్ష్యాలుమరియుఉద్దేశ్యాలగురించివ్రాయండి

**Short**

1. TRIPS and WPO ట్రిప్స్మరియుడబ్ల్యుపిఓ
2. Digital signature డిజిటల్సంతకం
3. Electronic record ఎలక్ట్రానిక్రికార్డ్

**MODULE III : COMPANY LAW -I**

**Long**

1. Explain about doctrine of Indoor management and its exceptions

అంతర్గతనిర్వహణసిద్ధాంతంమరియుదానిమినహాయింపులగురించివివరించండి

1. Describe the appointing methods of various types of directors

వివిధరకాలడైరెక్టర్లనియామకపద్ధతులనువివరించండి

1. Summarize the rights and duties of directors

డైరెక్టర్లహక్కులుమరియువిధులనుసంగ్రహంగావ్రాయండి

1. List the the provisions regarding qualifications and disqualifications of directors

డైరెక్టర్లఅర్హతలుమరియుఅనర్హతలకుసంబంధించిననిబంధనలగురించిరాయండి

**Short**

1. Director డైరెక్టర్
2. Ultra vires అధికారపృథక్కరణ
3. Company secretary కంపెనీకార్యదర్శి

**MODULE IV : COMPANY LAW –II**

**Long**

1. Describe the various modes of winding up of company

కంపెనీపరిసమాప్తికైవివిధరకాలపద్ధతులనువివరించండి

1. Explain the procedure of Creditors winding up.

రుణదాతలపరిసమాప్తివిధానాన్నివివరించండి

1. Write about powers and duties of official liquidator

అధికారికలిక్విడేటర్యొక్కఅధికారాలుమరియువిధులగురించివ్రాయండి

1. Explain the procedure of members winding up.

సభ్యులపరిసమాప్తివిధానాన్నివివరించండి

**Short**

1. Liquidator లిక్విడేటర్
2. Insolvency దివాలా
3. Dissolution కంపెనీరద్దు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – III YEAR – (RCCS and CA) W.e.f. 2014-15** | | | |
| **Subject** | | 6310: AUDITING | |
| VI– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
| OBJECTIVES: | * To impart knowledge pertaining to basic concepts of auditing. * To acquaint oneself with auditing procedure and report Writing. | | |
| LEARNING OUTCOMES: | * By the end of this course students can have the better understanding of Audit of Financial Statements and Institutions. * By the end of this course students can have the skill of report writing. * By the end of this course students can have the knowledge of Business Correspondence. | | |
| MODULE I | AUDIT OF FINANCIAL STATEMENTS: Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities. | | |
| MODULE II | AUDIT OF INSTITUTIONS: Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.  Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.  PRACTICAL WORK: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports. | | |
| MODULE III | BUSINESS CORRESPONDENCE: Business Correspondence: Basic principles –Business letters.  PRACTICAL WORK: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports to learn correspondence. | | |
| MODULE - IV | REPORT WRITING: Business reports: Structure – Preparation of Routine reports and special reports.  PRACTICAL WORK: Drafting of model business letters and Preparation of  Business reports. | | |
| References | Contemporary Auditing : Kamal Gupta  Practical auditing : Spicer & Pegler  Princeples and practices of Auditing: Jagdish Prakash  Principles of Auditing : Ghatalia  Business correspondence andReport Writing : Tata M.Graw Hill  Business correspondence &Report writing : Urmila Rai  Business communicationsand Report writing :Kalyani | | |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (RCCS) & (CA)**

**SEMESTER - VI**

**SUBJECT: 6310: AUDITING – II (DSC 2 F):**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **2** | **24** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **1** | **22** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM and CA) W.e.f. 2014-15** | | |
| **Subject** | **6310:** AUDITING | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – A**

**Answer ALL Questions from the following 5 x 2 = 10 Marks**

1. Reservesరిజర్వులు
2. Inventory సరుకునిల్వ
3. Tax auditటాక్స్ఆడిట్
4. Internal communication అంతర్గతకమ్యూనికేషన్
5. Routine and special reports సాధారణమరియుప్రత్యేకనివేదికలు

**SECTION – B**

**Answer any Five Questions 5 x 10 = 50 Marks**

1. What is meant by financial statements audit and explain the purpose and objectives of it.

ఆర్ధికనివేదికలఆడిట్అంటేఏమిటిమరియుదానిప్రయోజనంమరియులక్ష్యాలనువివరించండి.

1. Describe the procedure of auditing fixed assets

స్థిరఆస్తులనుఆడిట్చేసేవిధానాన్నివివరించండి

1. Explain about auditing a partnership entity

భాగస్వామ్యసంస్థఆడిట్గురించివివరించండి

1. Explain about different kinds of audit opinions in audit reports.

ఆడిట్నివేదికలలోవివిధరకాలఆడిట్అభిప్రాయాలగురించివివరించండి.

1. Distinguish between business letters and personal letters

వ్యాపారలేఖలుమరియువ్యక్తిగతలేఖలుమధ్యతేడానుగుర్తించండి

1. Describe the types of business letters

వ్యాపారలేఖలలోరకాలనువివరించండి

1. Explain the process of business letter preparation

వ్యాపారలేఖలతయారీప్రక్రియనువివరించండి

1. Describe the business report writing process and stages in it.

వ్యాపారనివేదికరాసేవిధానంమరియుదానిలోనిదశలనువివరించండి.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM and CA) W.e.f. 2014-15** | | |
| **Subject** | **6310:** AUDITING | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**MODULE :I : AUDIT OF FINANCIAL STATEMENTS**

**Long**

1. What is meant by financial statements audit and explain the purpose and objectives of it.

ఆర్ధికనివేదికలఆడిట్అంటేఏమిటిమరియుదానిప్రయోజనంమరియులక్ష్యాలనువివరించండి.

1. Describe the procedure of auditing fixed assets

స్థిరఆస్తులనుఆడిట్చేసేవిధానాన్నివివరించండి

1. Explain about auditing sales and purchase transactions

అమ్మకాలుమరియుకొనుగోలులావాదేవీలఆడిటింగ్గురించివివరించండి

**Short**

1. Reserves రిజర్వులు
2. Intangible assets కనిపించనిఆస్థులు
3. Inventory సరుకునిల్వ

**MODULE II : AUDIT OF INSTITUTIONS**

**Long**

1. Explain about auditing a partnership entity

భాగస్వామ్యసంస్థఆడిట్గురించివివరించండి

1. Describe the contents of audit report and outline the statutory requirements

ఆడిట్నివేదికలోనివిషయాలనువివరించండిమరియుచట్టనియమాలనువివరించండి

1. Explain about different kinds of audit opinions in audit reports.

ఆడిట్నివేదికలలోవివిధరకాలఆడిట్అభిప్రాయాలగురించివివరించండి.

**Short**

1. Tax audit టాక్స్ఆడిట్
2. Accounting Standards అకౌంటింగ్ప్రమాణాలు
3. Going concern నిరవధికకొనసాగింపు

**MODULE III : BUSINESS CORRESPONDENCE**

**Long**

1. What is Business correspondence and explain the basic principles of it.

వ్యాపారఉత్తరప్రత్యుత్తరాలుఅంటేఏమిటిమరియువాటిప్రాథమికసూత్రాలనువివరించండి.

1. Distinguish between business letters and personal letters

వ్యాపారలేఖలుమరియువ్యక్తిగతలేఖలుమధ్యతేడానుగుర్తించండి

1. Describe the types of business letters

వ్యాపారలేఖలలోరకాలనువివరించండి

**Short**

1. Internal communication అంతర్గతకమ్యూనికేషన్
2. Email etiquette ఇమెయిల్మర్యాద
3. Impersonal communication ఆవ్యక్తిగతకమ్యూనికేషన్

**MODULE IV : REPORT WRITING**

**Long**

1. Explain the structure of business letters and their components.

వ్యాపారలేఖలనిర్మాణంమరియువాటిభాగాలనువివరించండి.

1. Explain the process of business letter preparation

వ్యాపారలేఖలతయారీప్రక్రియనువివరించండి

1. Describe the business report writing process and stages in it.

వ్యాపారనివేదికరాసేవిధానంమరియుదానిలోనిదశలనువివరించండి.

**Short**

1. Routine and special reports సాధారణమరియుప్రత్యేకనివేదికలు
2. Style in reports నివేదికలలోశైలి
3. Block format బ్లాక్పద్ధతి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – IIIYEAR – TM & EM) W.e.f. 2014 - 15** | | |
| **Subject** | **6303: COST MANAGEMENT ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |

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| OBJECTIVES: | * To impart conceptual knowledge of costing and management accounting * To train the students in finding the cost of products using different methods of  costing. |
| LEARNING OUTCOME: | * By the end of this course students can have the better understanding of costing Methods and Techniques.   + By the end of this course students can have the skill of calculation of cost of products using different methods of costing * By the end of this course students can analyse the financial information through preparing the Cost Financial Reconciliation Statement. |
| MODULE I | COSTING TECHNIQUES FOR DECISION MAKING:   1. Budgetary Control-Fixed, Flexible Budget 2. Marginal Costing-Break Even Analysis Calculation of Material Variances and Labour Variances   Standard Costing-Material and Labour VariancesC).Self Study: Study of Budgets and Budgetary controlStudy of Break Even Chart,Assignment: Differences between Marginal Costing and Standard Calculation of Material Variances and Labour Variances |
| MODULE II | FINANCIAL STATEMENTS:Financial statements-features, limitations. Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only |
| MODULE III | FINANCIAL STATEMENTS**:**Funds flow Analysis and Cash flow Analysis (THEORY ONLY ) |
| MODULE - IV | FINANCIAL STATEMENTS ANALYSIS  Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios  Self Study: Need for Financial StatementsDifferences between Funds Flow and Cash Flow Statement  Assignment: Objectives of Financial Statements AnalysisTechniques of Financial Statement Analysis |
| References: | 1.Cost and Management Accounting, Jain and Narang , Kalyani Publishers  2.Cost and Management Accounting, M.N Arora, Himalaya Publishing House  3.Cost accounting, Dutt, Pearson Education  4.Cost Accounting, Jawaharlal, Tata Mcgraw Hill  5.Cost Accounting Theory and Practice Banerjee , PHI |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M)**

**SEMESTER - VI**

**SUBJECT: COST AND MANAGEMENT ACCOUNTING (DSC 3 F):**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **3** | **1** | **32** |
| **Module – II** | **2** | **1** | **22** |
| **Module – III** | **1** | **1** | **12** |
| **Module – IV** | **2** | **2** | **24** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM &EM)W.e.f. 2014 -15** | | |
| **Subject** | **6303: COST MANAGEMENT ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION-I**

**Answers all the questions: 5 X 2=10**

1. Limitations of Financial Statement. ఫైనాన్షియల్స్టేట్మెంట్యొక్కపరిమితులు

2. Explain different types of profitable ratios. వివిధరకాలలాభదాయకనిష్పత్తులనువివరించండి

3. Advantages of standard costing. ప్రామాణికవ్యయంయొక్కప్రయోజనాలు.

4. Master Budgets. మాస్టర్బడ్జెట్లు

5. Define B.E.P B.E.P నినిర్వచించండి

**Section-II**

**Answer any five questions. 5x10 =50**

**6)** With the following data at 60% activity prepare a budget at 80% activity.

60% కార్యాచరణవద్దకిందిడేటాతో 80% కార్యాచరణవద్దబడ్జెట్‌నుసిద్ధంచేయండి.

Production at 60% capacity60% సామర్థ్యంవద్దఉత్పత్తి 600 units

Materials మెటీరియల్ Rs. 120 per unit

Labour లేబర్ Rs. 50 per unit

Expenses ఖర్చులు Rs. 20 per unit

Factory expenses ఫ్యాక్టరీఖర్చులు Rs. 60,000 (40% fixed)

Administration expenses పరిపాలనఖర్చులు Rs. 40,000 (60% fixed).

7) The following data is given: కిందిడేటాఇవ్వబడింది: Calculate (a) Labour cost (b) Labour Rate (c) Labour efficiency (d) Labour mix variance. (ఎ) కార్మికవ్యయం (బి) కార్మికరేటు (సి) కార్మికసామర్థ్యం (డి) కార్మికమిశ్రమవ్యత్యాసంలెక్కించండి.

Standard Standard Actual Actual Rate

Hours Rate Hours

X 1050 2.00 1100 2.25

Y 1500 3.25 1400 3.50

Z 2100 3.50 2000 3.75

8) The following information is obtained from A Ltd for the year 2009.

కిందిసమాచారం 2009 సంవత్సరానికిఎలిమిటెడ్నుండిపొందబడిందSales Rs. 60,000; Variable Cost Rs. 30,000; Fixed Cost Rs. 15,000

(a)Calculate the P/V ratio, BE point and margin of safety at this level.

(b)Calculate the effect of 10% increase in sale price.

(c)Calculate the effect of 10% decrease in sale price.

అమ్మకాలురూ. 60,000; వేరియబుల్ఖర్చురూ. 30,000; స్థిరవ్యయంరూ. 15,000

(ఎ) ఈస్థాయిలోపి / వినిష్పత్తి, బిఇపాయింట్మరియుభద్రతయొక్కమార్జిన్‌నులెక్కించండి.

(బి) అమ్మకపుధరలో 10% పెరుగుదలప్రభావాన్నిలెక్కించండి.

(సి) అమ్మకపుధరలో 10% తగ్గుదలప్రభావాన్నిలెక్కించండి.

**9)** Explain the financial statement analysis features and limitations?

ఫైనాన్షియల్స్టేట్మెంట్విశ్లేషణలక్షణాలుమరియుపరిమితులనువివరించండి?

10) Distinguish between Funds Flow Statements and Cash Flow Statement?

ఫండ్స్ఫ్లోస్టేట్మెంట్స్మరియుక్యాష్ఫ్లోస్టేట్మెంట్మధ్యతేడానుగుర్తించాలా?

11) Methods of financial statement? ఆర్థికనివేదికయొక్కపద్ధతులు?

12) Define Ratio Analysis? Explain the advantages and limitations of Ratio Analysis?

నిష్పత్తివిశ్లేషణనునిర్వచించాలా? నిష్పత్తివిశ్లేషణయొక్కప్రయోజనాలుమరియుపరిమితులనువివరించండి?

13) Following is the profit and loss account of a electrical company for the year ended of 31st march 2007 31 మార్చి 2007 తోముగిసినసంవత్సరానికిఎలక్ట్రికల్కంపెనీయొక్కలాభంమరియునష్టంఖాతా

|  |  |  |  |
| --- | --- | --- | --- |
| **Particulars** | **Rs** | **Particulars** | **Rs** |
| To Opening stock ఓపెనింగ్స్టాక్ | 100 | By sales | 560 |
| To Purchases కొనుగోళ్లు | 350 | By closing stock | 100 |
| To Wages వేతనాలు | 9 |  |  |
| To Gross profit c/d స్థూలలాభం | 201 |
|  | **660** |  | **660** |
| To Administrative expenses పరిపాలనాపరమైనఖర్చులు | 20 | By Gross profit b/dస్థూలలాభం | 201 |
| To Selling&distribution expensesఅమ్మకంమరియుపంపిణీఖర్చులు | 89 | By interest on investments  పెట్టుబడులపైవడ్డీ | 10 |
| To Non- operating expenses నిర్వహణఖర్చులు | 30 | By profit on sale of investments పెట్టుబడులఅమ్మకంపైలాభంద్వారా | 8 |
| To Net profit నికరలాభం | 80 |
|  | 219 |  | 219 |

**Calculate** (a) Gross profit ratio (b) Net profit ratio (c) Operating profit ratio (d) Operating ratio (e) Administrative expenses ratio? లెక్కించండి (ఎ) స్థూలలాభనిష్పత్తి (బి) నికరలాభనిష్పత్తి (సి) నిర్వహణలాభనిష్పత్తి (డి) నిర్వహణనిష్పత్తి (ఇ) పరిపాలనావ్యయాలనిష్పత.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2014 -15** | | |
| **Subject** | **6303:COST MANAGEMENT ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-1**

1. Define budgetary control? Its advantages and disadvantages?

బడ్జెట్నియంత్రణనునిర్వచించా? దానిప్రయోజనాలుమరియుఅప్రయోజనాలు?

1. Define budget? Explain the nature and scope of budgeting?

బడ్జెట్‌నునిర్వచించాలా? బడ్జెట్యొక్కస్వభావంమరియుపరిధినివివరించండి?

1. Define Flexible budget? Explain its advantages.

సౌకర్యవంతమైనబడ్జెట్‌నునిర్వచించాలా? దానిప్రయోజనాలనువివరించండి.

1. Define Marginal costing? Its advantages and disadvantages?

ఉపాంతవ్యయాన్నినిర్వచించాలా? దానిప్రయోజనాలుమరియుఅప్రయోజనాలు?

1. Define B.E.P? Explain its limitation and uses?

B.E.P నినిర్వచించాలా? దానిపరిమితిమరియుఉపయోగాలనువివరించండి?

1. Define standard costing? Its advantages ?

ప్రామాణికవ్యయాన్నినిర్వచించాలా? దానిప్రయోజనాలు?

1. Explain various material and labour variance formals?

వివిధపదార్థమరియుశ్రమవ్యత్యాసఫార్మల్స్గురించివివరించండి.

1. Problem on Flexible budget
2. Problem on B.E.P
3. 10. Problem on material and labour variances

UNIT 2: (theory only)

1. Define financial statement? Its advantages and objectives?

. ఆర్థికనివేదికనునిర్వచించాలా? దానిప్రయోజనాలుమరియులక్ష్యాలు?

1. Explain the financial statement analysis features and limitations?

ఫైనాన్షియల్స్టేట్మెంట్విశ్లేషణలక్షణాలుమరియుపరిమితులనువివరించండి

1. Types and methods of financial statements.

ఆర్థికనివేదికలరకాలుమరియుపద్ధతులు.

UNIT **3:**

1. Define Cash Flow Statement. Explain the Significance and Limitations of Cash Flow Statement.నగదుప్రవాహప్రకటననునిర్వచించండి. నగదుప్రవాహప్రకటనయొక్కప్రాముఖ్యతమరియుపరిమితులనువివరించండి?
2. Distinguish between Funds Flow Statement and Cash Flow Statement.

ఫండ్స్ఫ్లోస్టేట్మెంట్మరియుక్యాష్ఫ్లోస్టేట్మెంట్మధ్యతేడానుగుర్తించండి?

1. How to prepare Cash Flow Statement?

నగదుప్రవాహప్రకటననుఎలాతయారుచేయాలి?

1. Define Funds Flow Statement. Explain the Significance and Limitations of Funds Flow Statement.ఫండ్స్ఫ్లోస్టేట్మెంట్నిర్వచించండి. ఫండ్స్ఫ్లోస్టేట్మెంట్యొక్కప్రాముఖ్యతమరియుపరిమితులనువివరించండి

UNIT 4:

1. Define Ratio Analysis. Explain the Advantages and Limitations of Ratio Analysis.నిష్పత్తివిశ్లేషణనునిర్వచించండి. నిష్పత్తివిశ్లేషణయొక్కప్రయోజనాలుమరియుపరిమితులనువివరించండి
2. Define Ratio Analysis. Explain the Various Kinds of Ratios with example.

నిష్పత్తివిశ్లేషణనునిర్వచించండి. వివిధరకాలనిష్పత్తులనుఉదాహరణతోవివరించండి.

1. One Problem in Ratio Analysis.

**Shorts**

1. Limitations of Financial Statement.ఫైనాన్షియల్స్టేట్మెంట్యొక్కపరిమితులు

2. Explain different types of profitable ratios.వివిధరకాలలాభదాయకనిష్పత్తులనువివరించండి

3. Advantages of standard costing.ప్రామాణికవ్యయంయొక్కప్రయోజనాలు.

4. Master Budgets. . మాస్టర్బడ్జెట్లు

5. Define B.E.P B.E.P నినిర్వచించండి

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM,EM) W.e.f. 2018 -19 | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |

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| --- | --- |
| OBJECTIVES: | * To provide the knowledge relating to the **Amalgamation**. * To enable students to company final accounts using computers * To enable the students to prepare financial statements of Insurance and Bank Companies. |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of AccountingTreatment of Amalgamation. By the end of this course students can have the skill of preparation of Final Accounts of banks and Insurance Companies. |
| MODULE I | AMALGAMATION**-**Amalgamation- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)  PRACTICAL WORK: Recording of transactions relating to mergers using computers. |
| MODULE II | BANK ACCOUNTS- Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –  Nonperforming assets - Legal provisions relating to Preparation of final accounts –  PRACTICAL WORK: Preparation of bank Final Accounts using computers |
| MODULE III | INSURANCE COMPANIESLife Insurance Companies –Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet. General insurance |
| MODULE - IV | ACCOUNTS OF INSURANCE COMPANIES**-** Preparation of final accounts-with special reference to fire & marine insurance only.  Assignment: Allocation and Apportionment of Overheads. |
| References | Principles and Practice of Accounting : R.L. Gupta & V.K. Gupt Sulthan Chand  Accountancy – III : Tulasian &Tata Mcgraw Hill Co  Accountancy - III : S.P. Jain & K.L Narang  Financial Accounting : Dr.V.K.Goyal Excel Books  Introduction to Accountancy : T.S.Grewal , S.Chand and CO  Advanced Accountancy : Arulanandam, HimalayaPublishers  Advanced Accountancy : Shukla and Grewal , S.Chand & Co  Advanced Accountancy : R.L. Gupta and Radhaswamy , |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**MODEL BLUE PRINT FOR THE YEAR 2021-22**

**III B.COM (T.M/E.M/)**

**SEMESTER – VI**

**SUBJECT: CORPORATE ACCOUNTING (DSC 4 E) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **3** | **2** | **34** |
| **Module – II** | **3** | **1** | **32** |
| **Module – III** | **1** | **1** | **12** |
| **Module – IV** | **1** | **1** | **12** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally:**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| VI – SEM | TIME: 2 ½ Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer ALL Questions: (5x2=10M)**

1. Amalgamation - సంయోగము

2. Fire Insurance. -అగ్నిభీమా

3.Annuities -వార్షికాలు

4.Statutory Reserve - శాసనాత్మకరిజర్వు

5 .Non-Banking Assets - నిర్వర్తనలేనిఆస్తులు

**SECTION – II**

**Answer any FIVE Of the following questions(5x10 M=50M)**

6. Define Purchase Consideration; Explain the Various methods of calculation of PurchaseConsideration.

కొనుగోలు ప్రతి ఫలాన్ని నిర్వచించి , కొనుగోలు ప్రతి ఫలాన్ని లెక్కగట్టే వివిధ పద్దతు లను గూర్చి వ్రాయుము .

7. X company LTD .acquired the undertaking of Y company LTD . on 31.3.2018 for a purchase consideration of 2,60,000 to be paid by fully paid equity shares of Rs .10 each. The balance sheet of the two companies on the date of acquisition is as follows Pass the necessary journal entries n the books at Y Company and X company LTD When amalgamation in the nature purchase. Also prepare the balance sheet assuming that the Development rebate reserve, Work men compensation fund of N lid. Are required to be continued in the books of X co LID

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Liabilities** | **X ltd** | **Y ltd** | **Assets** | **X ltd** | **Y ltd** |
| Equity shares of Rs.10 each fully paid రూ10పూర్తిగాచెల్లించినఈక్విటీవాటాలలో | 2,50,000 | 1,50,000 | Land & building  భూమి, భవనాలు | 1,20,000 | 47,000 |
| General Reserve  సాధారణరిజర్వు | 1,20,000 | 18,000 | Plant  ప్లాంట్ | 2,00,000 | 1,80,000 |
| P& L Account లాభనష్టాలఖాతా | 10,0000 | 20,000 | Furniture ఫర్నిచర్ | 10,000 | 20,000 |
| Development rebate reserve అభివృద్ధిరిబేటురిజర్వు | 10,0000 | 37,000 | Stock సరుకు | 55,000 | 40,000 |
| Workmen compensation fundకార్మికులనష్టపరిహారనిధి | 15,000 | 24,000 | Debtors ఋణగ్రస్తులు | 45,000 | 40,000 |
| Current liabilities  ప్రస్తుతఅప్పులు | 45,000 | 95,000 | Bank balance  బ్యాంకునిల్వ | 20,000 | 17,000 |
|  | 4,50,000 | 3,44,000 |  | 4,50,000 | 3,44,000 |

31.3.2018నాడుxకంపెనీలిమిటెడ్వారుy కంపెనీలిమిటెడ్వ్యాపారాన్నికొనుగోలుచేశారు.కొనుగోలుప్రతిఫలంరూ2,60,000లనురూ10విలువగలపూర్తిగాచెల్లించినఈక్విటీవాటాలలోచెల్లించవలెను. కొనుగోలుతేదీనాడుxకంపెనీమరియుy కంపెనీలఆస్తిఅప్పులపట్టీలుక్రిందివిధంగావున్నాయి. సంయోగముకొనుగోలుపద్ధతిలక్షణముతోఉన్నప్పుడుy కంపెనీలిమిటెడ్xకంపెనీలిమిటెడ్పుస్తకాలలోచిట్టాపద్దులువ్రాసిసంయోగంపిదపఅభివృద్ధిరిబేటురిజర్వు , కార్మికులనష్టపరిహారనిధులుxకంపెనీలిమిటెడ్పుస్తకాలలోకొనసాగించాలనిభావించిందని , xకంపెనీలిమిటెడ్ఆస్తిఅప్పులపట్టీనితయారుచేయుము .

8. How to Prepare Bank Balance Sheet with Schedules?

బ్యాంకు ఆస్తి అప్పుల పట్టీ షెడ్యూల్ ఎలా తయారు చేస్తారు .?

9. From the following information Prepare profit & loss account, as per the banking regulation ACT.

బ్యాంకింగ్రెగ్యులేషన్చట్టంప్రకారంఈక్రిందిసమాచారంఆధారంగచేసుకొనిలాభనష్టాలఖాతాతయారుచేయండి

|  |  |  |  |
| --- | --- | --- | --- |
| Particularవివరాలు | Amount  మొత్తం | Particularవివరాలు | Amount  మొత్తం |
| Profit & loss A/C (cr)  లాభనష్టాల ఖాతా (cr) | 40,323 | Printing & stationery  ముద్రణ&స్టేషనరీ | 3,390 |
| Directors feeడైరెక్టర్స్ ఫీజు | 4,980 | Salaries జీతాలు | 42,150 |
| Audit feeఆడిట్ ఫీజు | 1,000 | Legal expenses  న్యాయఖర్చులు | 1,650 |
| Interest and discount  డిస్కౌంట్ పై వడ్డీ | 2,10,223 | Contribution to employee provident fund  ఉద్యోగులభవిష్యనిధిచందాలు | 10,000 |
| Commission కమీషన్ | 1,02,225 | Rent and taxes అద్దె&పన్నులు | 8,500 |
| Postageపోస్టేజీ | 1,153 |  |  |

**Other information: అదనపుసమాచారం**

* Depreciation is to be charged on land & building at Rs. 8,000 and on furniture Rs. 3,500

భూమి, భవనాలు పై రూ 8,000 మరియు ఫర్నిచర్ పై రూ . 3,500 తరుగుదల వ్రాయాలి .

* Create a provision for taxation is Rs. 1, 10,000

పన్ను కై రూ 1, 10,000 ఏర్పాటు చెయ్యాలి .

* Rebate on bills discount: 15,000

డిస్కౌంట్ అయిన బిల్లులు మీద రిబేటు రూ 15,000

10. Prepare balance sheet of Life Insurance Company with Imaginary Figures?

జీవితభీమాకంపెనీయొక్కఆస్తిఅప్పులపట్టీకనుఊహించింనఅంకెలతోతయారుచేయుము

11. Prepare revenue account of LIC- west Zone from the following

దిగువ వివరాల నుండి LIC పడమర మండలం రెవిన్యూ ఖాతాను తయారు చేయండి

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars వివరాలు | Rsరూ | Particularsవివరాలు | Rsరూ |
| Claims by death –క్లెయిమ్ –మరణంతో | 76,000 | Interest dividend  వడ్డీ, డివిడెంట్లు | 97,836 |
| Premiums – ప్రీమియం | 7,26,690 | Surrenders వదులు కోళ్ళు | 13,140 |
| Consideration for annuities granted  వార్షికాల కు ప్రతి పలం | 82,120 | Dividends paid on capital  మూలధనం పై డివిడెంట్లు | 5,500 |
| Bonus paid in cash నగదుగా చెల్లించిన బోనస్ | 2,420 |  |  |
| Claims by maturity క్లెయిమ్స్ ( గడువు) | 30,250 |
| Transfer fees బదిలీ ఫీజు | 129 |
| Annuities paid చెల్లించిన వార్షికాలు | 53,454 |
| Expenses of management  నిర్వహణ ఖర్చులు | 31,924 |
| Commission కమీషన్ | 9,570 |
| IT on interim dividend మధ్య కాలిన డివిడెంట్లు | 35,710 |
| Bonus in reduction of premium  ప్రీమియం తగ్గింపు గా బోనస్ | 980 |
| Life insurance fund on 1.4.2003  జీవిత భీమా నిధి 1.4.2003 | 15,00,000 |

Paid up capital of the corporation is Rs. 5, 00,000 and the liability as per actuary’s valuation is Rs 10, 00,000 on 31.12.2004

సంస్థ చెల్లింపు మూలధనం రూ 5, 00,000 . భీమా గణాంకము ప్రకారం నికర భాద్యత రూ .10,00,000

12. The Revenue account of Life Insurance Company showed the life fund of

Rs. 23,71,000 on 31 – 12 – 2013 before taking into account the following items:

* 1. Claims intimated but not admitted Rs. 89,250
  2. Bonus utilized in reduction of premium Rs. 13,500
  3. Interest accrued on investments Rs. 29,750
  4. Outstanding premium Rs. 27,000
  5. Claims covered under reinsurance Rs. 40,500
  6. Provision for taxation Rs. 31,500

Pass journal entries giving effect to the above adjustments and show the statement of

Adjustedlife fund.

31 – 12 – 2013 తో అంతమయ్యే సంవత్సరానికి ఒక జీవిత భీమా సంస్థ రెవిన్యూ ఖాతా రూ 23,71,000 జీవిత భీమా నిధి ని చూపుతున్నది. తర్వాత క్రింది వాటిని లెక్క లోకి తీసుకోనట్లు గా గమనించారు .

1. క్లెయిమ్ లు తెలియపరచినా ఇంకా చెల్లింపబడనివి రూ . 89,250
2. ప్రీమియం లు తగ్గింపు కు వినియోగించిన బోనస్ రూ. 13,500
3. పెట్టుబడుల పై రావలసిన వడ్డీ రూ 29,750
4. వసూలు కావలసిన ప్రీమియం రూ 27,000
5. పునర్భీమా క్రింద రావలసిన క్లెయిమ్స్ రూ . 40,500
6. పన్ను కోసం ఏర్పాటు రూ 31,500

పై వాటికి సర్దుబాటు పద్దులు వ్రాసి , సర్దుబాటు జీవిత భీమా నిధిని చూపే నివేదిక ను తయారు చేయుము.

13. What is Valuation Balance Sheet? How to Prepare Valuation Balance Sheet?

మూల్యాంకన అస్తి అప్పుల పట్టి అనగా నేమి ? మూల్యాంకన అస్తి అప్పుల పట్టిక ను ఎలా తయారు చేస్తారు.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM)W.e.f. 2018 -19** | | |
| **Subject** | **5306:CORPORATE ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT – I: ESSAY QUESTIONS**

1. Define Amalgamation? Explain different kinds of Amalgamation.

సంయోగము నిర్వచించుము .సంయోగంలో వున్న వివిధ రకాలను వివరింపుము

1. Explain the Advantages and Limitations of Amalgamation.

సంయోగము యొక్క ప్రయోజనాలు మరియు అప్రయోజనాలను గూర్చి వ్రాయండి

1. Explain different methods of calculation of Purchase Consideration.

కొనుగోలుప్రతిఫలాన్నిలెక్కగట్టేవివిధపద్దతులనుగూర్చివ్రాయుము

1. One Problem on Amalgamation. సంయోగము నుండి ఒక లెక్క

**SHORT QUESTIONS**

1. What is meant by Purchase Consideration? కొనుగోలు ప్రతిఫలం అనగా నేమి?
2. Objectives of Merger. విలీనం ఉద్దేశాలు
3. Liquidation expenses లిక్విడేషన్ ఖర్చులు
4. External reconstruction బహిర్గత పునర్మిర్మాణము

**UNIT – II: ESSAY QUESTIONS**

1. What are the important Books maintained in the Bank?

బ్యాంకు నిర్వహించే ముఖ్యమైన పుస్తకాలను వివరింపుము .

1. Explain various schedules of profit and loss account and balance sheet of a bank

ఒక బ్యాంకు యొక్క లాభనష్టాల ఖాతామరియు ఆస్తి అప్పుల పట్టీలోని వివిధ షెడ్యూళ్ళను వివరింపుము

1. Prepare the profit and loss account with imaginary figures

ఊహాజనిత అంకెలలో బ్యాంకు లాభనష్టాల ఖాతా నమూనానిమ్ము.

1. Explain the Advantages and Limitations of Slip System of Posting.

చీటి నమోదు పద్ధతి యొక్క ప్రయోజనాలు మరియు పరిమితులు వ్రాయుము

1. Give a balance sheet of a bank showing the schedules with imaginary figures

బ్యాంకు ఆస్తి అప్పుల పట్టీ షెడ్యూళ్ళ నమూనానిమ్ము.

1. OneProblem on profit and Loss account of Bank Account.

బ్యాంకు లాభనష్టాల ఖాతా నుండి ఒక లెక్క

**VERY SHORT QUESTIONS**

1. Statutory Reserve. శాసనాత్మక రిజర్వు
2. Rebate on Discounted Bills. హుండీ డిస్కౌంట్ మీదతగ్గింపు
3. Non- performing Assets. నిర్వర్తన లేని ఆస్తులు
4. Interest on doubtful debts సంశయాత్మక బాకీలు మీద వడ్డీ
5. Bad Debts And Provision For Bad Debts రాని బాకీలు , రాని బాకీలకు ఏర్పాట్లు
6. Define standards assets ప్రామాణిక అస్తులు నిర్వచించండి .
7. Schedule 4 of the bank బ్యాంకు ఖాతాలలో షెడ్యూల్ 4
8. Endorsements and acceptance ఎండార్సుమెంట్లు మరియు స్వీకృతి

**UNIT – III: ESSAY QUESTIONS**

1. Prepare Revenue Account of Life Insurance Company with imaginary figures

జీవిత భీమా కంపెనీ యొక్క రెవిన్యూ ఖాతా ను ఊహాజనిత అంకెలలో తయారు చేయుము

1. Prepare Balance Sheet of Life Insurance Company with imaginary figures

జీవిత భీమా కంపెనీ యొక్క ఆస్తి అప్పుల పట్టీ ను ఊహాజనిత అంకెలలోతయారు చేయుము.

1. What is meant by Valuation Balance Sheet? How it is prepared ?

మూల్యాంకన ఆస్తి అప్పుల పట్టీ అనగా నేమి? దానిని ఏ విధంగా తయారు చేస్తారు ?

1. Explain different types of insurance. భీమా రకాలను వివరింపుము .
2. Distinguish between general insurance and life insurance

సాధారణ భీమాకు మరియు జీవిత భీమాకు మధ్య గల తేడాలను వ్రాయుము.

1. Two Problems on Life Insurance Company Accounts.

జీవిత భీమా కంపెనీ ఖాతా నుండి రెండు లెక్కలు

**VERY SHORT QUESTIONS**

1. Life Insurance Fund- జీవిత భీమానిధి
2. Re-Insurance. పునర్భీమా
3. Surrender Value. వదులు కోలు విలువ
4. Bonus in reduction premium ప్రీమియం తగ్గింపుగా బోనస్
5. Annuities వార్షికాలు
6. Claims క్లెయిమ్స్

**UNIT –IV: ESSAY QUESTIONS**

1. Prepare Revenue Account of Fire Insurance with imaginary

అగ్నిభీమావ్యాపారానికిసంబంధించినరెవిన్యూఖాతానుఊహాజనితఅంకెలలోతయారుచేయుము .

**VERY SHORT QUESTIONS**

1. Fire insurance అగ్నిభీమా
2. Marine insurance సముద్రభీమా

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| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – IIIYEAR – TM & EM) W.e.f. 2014 - 15** | | |
| **Subject** | **ADVANCED CORPORATE ACCOUNT** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To provide the knowledge relating to the Holding Companies, Liquidations of   Companies. * To enable students to Electricity company final accounts using computers * To enable the students to prepare financial statement of Liquidator. * To enable the students to acquire the knowledge of Human Resource accounting and Social Responsibility Accounting. * To enable the students to prepare statements based on Inflation Accounting. |
| MODULE I | 1. ACCOUNTING FOR PRICE LEVEL CHANGES: (INFLATION ACCOUNTING **Introduction,** limitations of historical cost accounting, methods of accounting for price level changes.   Preparation of income statement and balance sheet under current cost accounting (CCA) (including problems)  Lab: Computation of Problems using Excel/Accounting Packages |
| MODULE II | 1. LIQUIDATION OF COMPANIES: **Scope,** Contributory preferential payments, preference dividend Statement of affairs and deficiency/surplus account (including problems) |
| MODULE III | Liquidators Final Statement Of Account, Liquidators Remuneration, Receiver for the Debenture Holders, list “B” contributories (including problems)Lab: Computation of Problems using Excel/Accounting Packages |
| MODULE - IV | SOCIAL RESPONSIBILITY ACCOUNTING :   1. Meaning, Nature Of Social Responsibility, Need, Objectives, Accounting Concept and Objectives of Social Responsibility indicators of Social Performance (theory only) |
| References: | 1. Kalyani Publishers :Advanced Corporate Accounting 2. Punkaj Publishers :Advanced Corporate Accounting |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M)**

**SEMESTER - VI**

**SUBJECT: ADVANCED CORPORATE ACCOUNTING (DSC 5 F) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
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| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module – I** | **2** | **1** | **22** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **2** | **24** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM &EM)W.e.f. 2014 -15** | | |
| **Subject** | **ADVANCED CORPORATE ACCOUNT** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION-I**

**Answer all the Questions 5x2M=10**

**1**. Liquidatorలిక్విడేటర్

2. Current cost Accountingప్రస్తుతఖర్చుఅకౌంటింగ్

3. Define Social Accountingసోషల్అకౌంటింగ్నిర్వచించండి

4. Liquidators Remunerationలిక్విడేటర్స్రెమ్యునరేషన్

5. deficiency/surplusలోపం / మిగులు

**SECTION – II**

**Answer any five Questions 5x10M=50**

1. Prepare the liquidators final statement of account from the following data given :

|  |  |  |  |
| --- | --- | --- | --- |
| Liabilities | **Rs.** | **Assets** | **Rs.** |
| Share Capital :  వాటామూలధనం |  | Land & Buildings  భూమి&భవనాలు | 1,00,000 |
| 2,000, 14% preference shares of Rs.100 each2,000,  14% ప్రాధాన్యతషేర్లురూ .100 | 2,00,000 | Machinery & Plant  యంత్రాలు&మొక్క | 2,50,000 |
| 1,000 Equity shares of Rs.100 each Rs.75 paid upరూ .100 చొప్పున 1,000 ఈక్విటీషేర్లురూ .75 చెల్లించాయి | 75,000 | Patents  పేటెంట్స్ | 40,000 |
| 3,000 equity shares of Rs.100 each Rs.60 paid upరూ .100 చొప్పున 3,000 ఈక్విటీషేర్లురూ .60 చెల్లించాయి | 1,80,000 | Stock at cost  ఖర్చుతోస్టాక్ | 55,000 |
| 14% Debentures having a floating charges on all assets  అన్నిఆస్తులపైతేలియాడేఛార్జీలుకలిగిన 14% డిబెంచర్లు | 1,00,000 | Sundry debtors  సుంద్రీరుణగ్రస్తులు | 1,10,000 |
| Interest outstanding  వడ్డీబాకీఉంది | 14,000 | Cash at Bank  బ్యాంకువద్దనగదు | 75,500 |
| Creditors  రుణదాతల | 1,45,000 | Profit and Loss a/c  లాభంమరియునష్టం a/c | 83,500 |
|  | **7,14,000** |  | **7,14,000** |

The company went into liquidation on the above data :

The preference dividends were in arrear for two years. The arrears are payable automatically on liquidation. Creditors include a loan for Rs.50,000.   
పైడేటాపైకంపెనీలిక్విడేషన్‌లోకివెళ్లింది: ప్రాధాన్యతడివిడెండ్రెండేళ్లుగాబకాయిల్లోఉంది. లిక్విడేషన్‌పైబకాయిలుస్వయంచాలకంగాచెల్లించబడతాయి. రుణదాతలలోరూ .50 వేలకురుణంఉంటుంది. భూమిమరియుభవనాలతనఖాపై. ఆస్తులుఈక్రిందివిధంగాగ్రహించబడ్డాయి:

On the mortgage of Land and Buildings. The assets were realized as follows :

|  |  |
| --- | --- |
|  | **Rs.** |
| Land and Buildingsభూమిమరియుభవనాలు | 1,20,000 |
| Machinery and Plantయంత్రాలుమరియుమొక్క | 2,00,000 |
| Patentsపేటెంట్స్ | 30,000 |
| Stockస్టాక్ | 60,000 |
| Sundry debtorsసుంద్రీరుణగ్రస్తులు | 80,000 |

The expenses of liquidation amounted to Rs.10,900. The liquidator is entitled to a commission of 3% on all assets realized except cash and a commission of 2 percent on amounts distributed among unsecured creditors. Preferential creditors amount to Rs.15,000. Assume the payment was made on 30.9.2016. లిక్విడేషన్ఖర్చులురూ .10,900. లిక్విడేటర్నగదుమినహాగ్రహించినఅన్నిఆస్తులపై 3% కమీషన్మరియుఅసురక్షితరుణదాతలమధ్యపంపిణీచేయబడినమొత్తాలపై 2 శాతంకమీషన్కుఅర్హులు. ప్రిఫరెన్షియల్రుణదాతలురూ .15 వేలు. 30.9.2016 నచెల్లింపుజరిగిందనిఅనుకోండి.

**7)** Explain the Contents of Statement of affairs?వ్యవహారాలస్టేట్మెంట్యొక్కవిషయాలనువివరించండి

**8)** X Company Ltd. Went into voluntary liquidation with following liabilities

ఎక్స్కంపెనీలిమిటెడ్. ఈక్రిందిబాధ్యతలతోస్వచ్ఛందలిక్విడేషన్‌లోకివెళ్ళింది

Rs.

Trade Creditors 1,20,000

Bank Overdraft 2,00,000

Capital

1,00,000 Preference shares of Rs. 10 each Rs.7 called 7,00,000

1,00,000 Equity shares of Rs. 10 each Rs.9 called 9,00,000

Less: Calls in arrears 20,000 8,80,000

Calles in Advance received on

Preference Shares 2,40,000

Equity Shares 40,000 2,80,000

The assets realized Rs. 20,00,00. Prepare liquidators’ account allowing Rs. 40,000 as expenses of liquidation and remuneration.  
ఆస్తులురూ. 20,00,00. లిక్విడేటర్లఖాతానురూ. లిక్విడేషన్మరియురెమ్యునరేషన్ఖర్చులుగా 40,000 రూపాయలు.

**9)** Who are the Preferential Creditors? State various types of preferential creditors in case of   
 the Company’s winding up. ప్రిఫరెన్షియల్క్రెడిటర్లుఎవరు? విషయంలోవివిధరకాలప్రిఫరెన్షియల్రుణదాతలనుపేర్కొనండి కంపెనీమూసివేస్తోంది.

**10)** From the following data, first find the constant rupee FIFO cos of goods sol and then restate the same into 2016 and purchasing power rupee.   
కిందిడేటానుండి, మొదటస్థిరమైనరూపాయి FIFO కాస్ఆఫ్గూడ్స్సోల్నుకనుగొని, ఆపైదానిని 2016 లోపున ate ప్రారంభించండిమరియుశక్తిరూపాయినికొనుగోలుచేయండి.

Rs. General Pirce Index

Stock (2016 Start) 500 100

Purchases during 2016 3000 160   
(2016 Average)

Stock (2016 End) 800 200

What will be the restated cost of sales? If LIFO method prevails?

అమ్మకాలపునరుద్ధరణఖర్చుఎంత? LIFO పద్ధతిఉంటే

**11)** What do you know about methods of accounting for price level changes.

ధరస్థాయిమార్పులకుఅకౌంటింగ్పద్ధతులగురించిమీకుఏమితెలుసు.

**12)** Nature of Social Responsibility Accounting its Concept and Objectives of Social Responsibility Indicators of Social Performance.

సామాజికబాధ్యతయొక్కస్వభావంఅకౌంటింగ్దానిభావనమరియుసామాజికబాధ్యతయొక్కలక్ష్యాలుసామాజికపనితీరుయొక్కసూచికలు.

**13)** Explain the Need for preparation of Social Responsibility Accounting.

సామాజికబాధ్యతఅకౌంటింగ్తయారీఅవసరాన్నివివరించండి?

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6303:COST MANAGEMENT ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT -1**

1. What is meant by price level accounting or inflation accounting? State its importance and need? ధరస్థాయిఅకౌంటింగ్లేదాద్రవ్యోల్బణఅకౌంటింగ్అంటేఏమిటి? దానిప్రాముఖ్యతమరియుఅవసరాన్నితెలియజేయండి?
2. What are the advantages and disadvantages of inflation accounting?ద్రవ్యోల్బణఅకౌంటింగ్యొక్కప్రయోజనాలుమరియుఅప్రయోజనాలుఏమిటి?
3. Define the inflation accounting? Explain the objectives and features

. ద్రవ్యోల్బణఅకౌంటింగ్‌నునిర్వచించాలా? లక్ష్యాలుమరియులక్షణాలనువివరించండి

1. Discuss the different methods of accounting for inflation

. ద్రవ్యోల్బణానికిఅకౌంటింగ్యొక్కవివిధపద్ధతులనుచర్చించండి

1. Problem in price level changes accounting

UNIT-2

1. What is meant by liquidation of company? Explain the advantages and disadvantages?సంస్థయొక్కలిక్విడేషన్అంటేఏమిటి? ప్రయోజనాలుమరియుఅప్రయోజనాలువివరించండి?
2. Explain the scope of liquidation of company?

సంస్థయొక్కపరిసమాప్తియొక్కపరిధినివివరించండి?

1. Problems in liquidation of company?

UNIT-3

1. Explain the liquidators of final statement of accounting

అకౌంటింగ్యొక్కతుదిప్రకటనయొక్కలిక్విడేటర్లనువివరించండి

UNIT –IV:

1. What is meant by social responsibility accounting? Explain the nature of social responsibility accounting?

సామాజికబాధ్యతఅకౌంటింగ్అంటేఏమిటి? సామాజికబాధ్యతఅకౌంటింగ్యొక్కస్వభావాన్నివివరించండి?

1. Explain the need and objectives of the accounting?

అకౌంటింగ్యొక్కఅవసరంమరియులక్ష్యాలనువివరించండి?

1. Explain the concept of SRA?SRA భావననువివరించండి?

SHORT QUESTIONS

1. Inflation accounting ద్రవ్యోల్బణఅకౌంటింగ్
2. Historical cost accounting చారిత్రకవ్యయఅకౌంటింగ్
3. Current cost accounting ప్రస్తుతవ్యయఅకౌంటింగ్
4. Balance sheet బ్యాలెన్స్షీట్
5. LIFO and FIFO methods LIFO మరియు FIFO పద్ధతులు
6. Liquidators లిక్విడేటర్లు
7. Liquidators remuneration లిక్విడేటర్స్రెమ్యునరేషన్
8. Debenture holders డిబెంచర్హోల్డర్స్
9. Contributories
10. Social responsibility accounting సామాజికబాధ్యతఅకౌంటింగ్
11. Social performance సామాజికపనితీరు
12. Social audit సామాజికఆడిట్

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM, & EM ) W.e.f. 2018 -19 | | |
| **Subject** | **6316 : MANAGEMENT ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |

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| OBJECTIVES: | * To impart knowledge pertaining to basic concepts of Management Accounting. * To explain the concepts of Capital Budgeting and the methods of Capital Budgeting. |
| LEARNING OUTCOME: | * By the end of this course students can have the skill of preparation of Cash Flow Statement. * By the end of this course students can analyse the financial information through Funds Flow. * By the end of this course students can have the better understanding about Capital Budgeting. * By the end of this course students can have the skill of Capital Budgeting decisions. |
| MODULE I | CASH FLOW STATEMENT ANALYSIS:  Concepts of Cash and Cash Flow – Cash Flow Statement Vs Funds Flow Statement |
| MODULE II | CASH FLOW STATEMENT ANALYSIS:  Preparation of Cash Flow Statement as per Accounting Standard No. 3 - Uses and Limitations of Cash Flow Analyses – including Problems |
| MODULE III | CAPITAL BUDGETING  Meaning and Importance of Capital Budgeting – Process of  Capital Budgeting. |
| MODULE - IV | CAPITAL BUDGETING DECISIONS  Methods of Capital Budgeting : Traditional and time – adjusted  Methods (Including Problems) |
| SUGGESTED READINGS : | 1.Introduction to Management Accounting Charles T. Horn Gaxy L. Sundem  2. Tools and Technique of Management Accounting; N. Vinayakam  3. Management Accounting : S.P.Gupta  4. Management Accounting Manmohan&Goyal  5. Management Accounting; V. Krishna Kumar  6. Practical Problems in Management Accounting : Dr.Kulsreshtha and Gupta  7. Management Accounting; J. R. Monga& M. PrabhakarRedy.  8. Management Accountancy: H. Premraja, Srihamsarala  9. Management Accountancy: SudhindraBhat. |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (T.M/E.M)**

**SEMESTER - VI**

**SUBJECT:6316: MANAGEMENT ACCOUNTING (DSC 6 F) :**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **2** | **24** |
| **Module - IV** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM, & EM ) W.e.f. 2018 -19 | | |
| **Subject** | **6316 : MANAGEMENT ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |

**SECTION – I**

I. Answer ALL Questions: **(5x2M=10M )**

1.Cash Flow Statement . 

2.Pay-back period. 

3.Cash from Operations. 

4.Profitability Index Method 

5.Current Assets. 

**SECTION – II**

Answer any THREE of the following: **(5x10M=50M )**

6.Explain the Significance and Limitations of Cash Flow Statement ?



7. A company has an investment opportunity costing Rs. 40,000 with the following

expected net cash flow after taxes and before depreciation.



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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Years**. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| **Cash flows (Rs):** | 7000 | 7000 | 7000 | 7000 | 7000 | 8000 | 10000 | 15000 | 10000 | 4000 |

Calculate internal rate of return. (with the help of 10% and 15% discount factor).



8.What is Capital Budgeting ? Explain the Need and Importance ?



9. The balance sheet of X YZ limited is as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Liabilities**. | **2013** | **2014** | **Assets**. | **2013** | **2014** |
| Capital. | 3,75,000 | 4,59,000 | Cash. | 30,000 | 21,000 |
| Creditors. | 1,20,000 | 1,32,000 | Debtors. | 90,000 | 1,50,000 |
| Loan from bank.   | 1,20,000 | 1,32,000 | Stock  | 1,05,000 | 75,000 |
| Loan fromIFC.   | 75,000 | \_\_\_ | Machinery. | 2,40,000 | 1,65,000 |
|  |  |  | Land and Buildings. | 2,25,000 | 3,30,000 |
|  |  | **6,69,000** | **7,41,000** | **6,69,000** | **7,41,000** |

**Additional information:** 

1. Net profit for the year 2014amounted to Rs. 1,35,000.
2. During the year a machine costing Rs. 30,000 (accumulated depreciation Rs. 9000) was sold for Rs. 15,000.
3. The provision for depreciation against machinery as on 1 – 1 – 2013was Rs. 75,000 and on 31 – 12 – 2013 Rs. 1,20,000, 



Prepare cash flow statement.

10.Explain the Various Methods of Capital Budgeting

11. X Ltd is considering the purchase of new machine. Two alternative machines A and B

have been suggested each costing Rs. 2,00,000. Earning after taxation are expected to

be as follows. 

X Ltd



|  |  |  |
| --- | --- | --- |
| **Year**  | **Machine – A**  | **Machine – B**  |
| 1 | 20,000 | 60,000 |
| 2 | 60,000 | 80,000 |
| 3 | 80,000 | 1,00,000 |
| 4 | 1,20,000 | 60,000 |
| 5 | 80,000 | 40,000 |

The company has a target of return on capital of 10% and on this basis. You are required to compare the profitability of the machines and state which alternative you consider financially preferable. 

12. Explain the types of cash flows as per accounting standard number – 3



1. The following are the Comparative Balance Sheets of X Ltd., as on 31st March, 2013 & 2014.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Liabilities**  | **2013** | **2014** | **Assets**  | **2013** | **2014** |
| Share Capital   | 1,20,000 | 1,80,000 | Goodwill   | 10,000 | 6,000 |
| General Reserve  | 25,000 | 28,000 | Plant &Machinery  | 1,00,000 | 1,20,000 |
| P & L Account  | 18,000 | 32,000 | Investments   | 49,000 | 62,000 |
| Debentures  | 80,000 | 60,000 | Stock  | 40,000 | 38,000 |
| Creditors  | 40,000 | 46,000 | Debtors  | 86,000 | 82,000 |
| Bills Payable  | 27,000 | 20,000 | Bills Receivable  | 14,000 | 20,000 |
| Provision for Tax | 25,000 | 34,000 | Cash  | 26,000 | 34,000 |
| - | - | - | Preliminary Expenses  | 10,000 | 8,000 |
|  | 3,35,000 | 3,70,000 |  | 3,35,000 | 3,70,000 |

**\*\*\*\*\***

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (TM, & EM ) W.e.f. 2018 -19 | | |
| **Subject** | **6316 : MANAGEMENT ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT – I& II ESSAY QUESTIONS**

1.Define Cash Flow Statement. Explain the Significance and Limitations of Cash Flow

Statement.

2.Explain the Various Classification of Cash flows Under Accounting Standard -3.



3.Distinguish between Funds Flow Statement and Cash Flow Statement.



4.How to prepare Cash Flow Statement?



5.Two Problems on Cash Flow Statement.

**VERY SHORT QUESTIONS**

1.Cash Flow Statement. 

2.Fund Flow Statement. 

3.Cash Inflows. 

4.Cash from Operations. 

**UNIT – III & IV**

**ESSAY QUESTIONS**

1.Define Capital Budgeting. Explain the Need and Importance of Capital Budgeting.



2.Explain the Various Methods of Capital Budgeting.



3.Two Problems on Capital Budgeting.

**VERY SHORT QUESTIONS**

1.Capital Budgeting. 

2.Pay back Period. 

3.Net Present Value. 

4.Internal Rate of Return. 

5.Accounting Rate of Return.

6.Profitability Index. 



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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (CECS)W.e.f. 2018 -19 | | |
| **Subject** | **6308 : ADVANCED ACCOUNTING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To impart the process of Mergers and Acquisitions and the accounting treatment under Accounting Standard 14. * To explain the Accounting Treatment of Bank Accounts. * To describe the Accounting for Electricity Companies. |
| LEARNING OUTCOME: | By the end of this course students can have the better understanding of AccountingTreatment of Amalgamation. By the end of this course students can have the skill of preparation of financial statements of Insurance and Bank Companies. By the end of this course students can value the goodwill and shares.By the end of this course students can have the skill of preparation of Electricity company final accounts using computers |
| MODULE I | AMALGAMATION - Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)  PRACTICAL WORK : Recording of transactions relating to mergers using Computers. |
| MODULE II | BANK ACCOUNTS- Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –  Nonperforming assets - Legal provisions relating to final accounts.Preparation of final accounts.  PRACTICAL WORK: Preparation of Bank Final Accounts using computers. |
| MODULE III | ACCOUNTS OF INSURANCE COMPANIES - Life Insurance Companies –Preparation of Revenue Account, Profit and loss account Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire & marine insurance only. |
| MODULE - IV | ACCOUNTS OF ELECTRICITY COMPANIES: ( DOUBLE – ACCOUNTING SYSTEM)  Meaning of Double Account System – Revenue Account and net Revenue account – Capital Account and General Balance Sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity Supply Act 1948 and the Companies Act 1956. Preparation of Net Revenue Account and Balance Sheet ( including problems).Self Study : Receipts and Expenditure on Capital Account Formats of relevant accounts – Calculation of reasonable return and disposal of surplus.  Assignment : Problems on Preparation of Net Revenue Account Capital Account and General Balance Sheet |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (C.A/C.S)**

**SEMESTER - VI**

**SUBJECT: ADVANCED ACCOUNTING**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **2** | **24** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM( CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6308 : ADVANCED ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION -I**

**Answer ALL Questions: 5X2=10M**

**ప్రతిప్రశ్నకుసమాధానాలువ్రాయుము**

1. Amalgamation - సంయోగము

2. Fire Insurance -అగ్నిభీమా

3.Annuities -వార్షికాలు

4.Revenue account - రెవిన్యూఖాతా

5. Net revenue - నికరరెవిన్యూ

**SECTION – II**

**Answer any FIVE Of the following questions 5x10 =50M**

**ఏవైనా ఐదు ప్రశ్నలకు సమాధానాలు వ్రాయండి**

6. Define Purchase Consideration; Explain the Various methods of calculation of Purchase Consideration.

కొనుగోలు ప్రతి ఫలాన్ని నిర్వచించి , కొనుగోలు ప్రతి ఫలాన్ని లెక్కగట్టే వివిధ పద్దతు లను గూర్చి వ్రాయుము .

7. X company LTD .acquired the undertaking of Y company LTD . on 31.3.2018 for a purchase consideration of 2,60,000 to be paid by fully paid equity shares of Rs .10 each. The balance sheet of the two companies on the date of acquisition is as follows

Pass the necessary journal entries n the books at Y Company and X company LTD When amalgamation in the nature purchase. Also prepare the balance sheet assuming that the Development rebate reserve, Work men compensation fund of N lid. Are required to be continued in the books of X co LID

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | X ltd | Y ltd | Assets | X ltd | Y ltd |
| Equity shares of RS.10 each fully paid | 2,50,000 | 1,50,000 | Land & building | 1,20,000 | 37,000 |
| General reserve | 1,20,000 | 18,000 | Plant | 2,00,000 | 1,80,000 |
| P&l account | 10,0000 | 20,000 | Furniture | 10,000 | 20,000 |
| Development rebate reserve | 10,0000 | 37,000 | Stock | 55,000 | 40,000 |
| Work men compensation fund | 15,000 | 24,000 | Debtors | 45,000 | 40,000 |
| Current liabilities | 45,000 | 95,000 | Bank balance | 20,000 | 17,000 |
|  | 4,50,000 | 3,44,000 |  | 4,50,000 | 3,44,000 |

31.3.2018నాడుxకంపెనీలిమిటెడ్వారుy కంపెనీలిమిటెడ్వ్యాపారాన్నికొనుగోలుచేశారు.కొనుగోలుప్రతిఫలంరూ2,60,000లనురూ10విలువగలపూర్తిగాచెల్లించినఈక్విటీవాటాలలోచెల్లించవలెను. కొనుగోలుతేదీనాడుxకంపెనీమరియుy కంపెనీలఆస్తిఅప్పులపట్టీలుక్రిందివిధంగావున్నాయి.

సంయోగముకొనుగోలుపద్ధతిలక్షణముతోఉన్నప్పుడుy కంపెనీలిమిటెడ్xకంపెనీలిమిటెడ్పుస్తకాలలోచిట్టాపద్దులువ్రాసిసంయోగంపిదపఅభివృద్ధిరిబేటురిజర్వు , కార్మికులనష్టపరిహారనిధులుxకంపెనీలిమిటెడ్పుస్తకాలలోకొనసాగించాలనిభావించిందని , xకంపెనీలిమిటెడ్ఆస్తిఅప్పులపట్టీనితయారుచేయుము .

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| అప్పులు | X ltd | Y ltd | ఆస్తులు | X ltd | Y ltd |
| రూ 10 విలువ గల పూర్తిగా చెల్లించిన ఈక్విటీ వాటాలలో | 2,50,000 | 1,50,000 | భూమి, భవనాలు | 1,20,000 | 47,000 |
| సాధారణ రిజర్వు | 1,20,000 | 18,000 | ప్లాంట్ | 2,00,000 | 1,80,000 |
| లాభనష్టాల ఖాతా | 10,0000 | 20,000 | ఫర్నిచర్ | 10,000 | 20,000 |
| అభివృద్ధి రిబేటు రిజర్వు | 10,0000 | 37,000 | సరుకు | 55,000 | 40,000 |
| కార్మికుల నష్టపరిహార నిధి | 15,000 | 24,000 | ఋణ గ్రస్తులు | 45,000 | 40,0000 |
| ప్రస్తుత అప్పులు | 45,000 | 95,000 | బ్యాంకు నిల్వ | 20,000 | 17,000 |
|  | 4,50,000 | 3,44,000 |  | 4,50,000 | 3,44,000 |

8. How to Prepare Bank Balance Sheet with Schedules?

బ్యాంకు ఆస్తి అప్పుల పట్టీ షెడ్యూల్ ఎలా తయారు చేస్తారు .?

9. Prepare Profit & Loss account, as per the banking regulation ACT.

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars  వివరాలు | Amount  మొత్తం | Particulars  వివరాలు | Amount  మొత్తం |
| Profit & loss A/C (cr)  లాభనష్టాల ఖాతా (cr) | 40,323 | Printing & stationery  ముద్రణ&స్టేషనరీ | 3,390 |
| Directors feeడైరెక్టర్స్ ఫీజు | 4,980 | Salaries జీతాలు | 42,150 |
| Audit feeఆడిట్ ఫీజు | 1,000 | Legal expenses  న్యాయఖర్చులు | 1,650 |
| Interest and discount  డిస్కౌంట్ పై వడ్డీ | 2,10,223 | Contribution to employee provident fund  ఉద్యోగులభవిష్యనిధిచందాలు | 10,000 |
| Commission కమీషన్ | 1,02,225 | Rent and taxes అద్దె&పన్నులు | 8,500 |
| Postageపోస్టేజీ | 1,153 |  |  |

**Other information: అదనపుసమాచారం**

* Depreciation is to be charged on land & building at Rs. 8,000 and on furniture Rs. 3,500

భూమి, భవనాలు పై రూ 8,000 మరియు ఫర్నిచర్ పై రూ . 3,500 తరుగుదల చూపే వ్రాయాలి .

* Create a provision for taxation is Rs. 1, 10,000

పన్ను కై రూ 1, 10,000 ఏర్పాటు చెయ్యాలి .

* Rebate on bills discount: 15,000

డిస్కౌంట్ అయిన బిల్లులు మీద రిబేటు రూ 15,000

10. Prepare balance sheet of Life Insurance Company with Imaginary Figures?

జీవిత భీమా కంపెనీ యొక్క ఆస్తి అప్పుల పట్టీక ను ఊహించింన అంకెలతో తయారు చేయుము

11. Prepare revenue account of LIC- west Zone from the following

దిగువ వివరాల నుండి LIC పడమర మండలం రెవిన్యూ ఖాతాను తయారు చేయండి

|  |  |  |  |
| --- | --- | --- | --- |
| Particularsవివరాలు | Rsరూ | Particularsవివరాలు | Rsరూ |
| Claims by death  క్లెయిమ్ –మరణంతో | 76,000 | Interest dividend  వడ్డీ, డివిడెంట్లు | 97,836 |
| Premiums – ప్రీమియం | 7,26,690 | Surrenders  వదులు కోళ్ళు | 13,140 |
| Consideration for annuities granted  వార్షికాల కు ప్రతి పలం | 82,120 | Dividends paid on capital  మూలధనం పై డివిడెంట్లు | 5,500 |
| Bonus paid in cash  నగదుగా చెల్లించిన బోనస్ | 2,420 |  |  |
| Claims by maturity  క్లెయిమ్స్ ( గడువు) | 30,250 |
| Transfer fees బదిలీ ఫీజు | 129 |
| Annuities paid చెల్లించిన వార్షికాలు | 53,454 |
| Expenses of management నిర్వహణ ఖర్చులు | 31,924 |
| Commission కమీషన్ | 9,570 |
| IT on interim dividend  మధ్య కాలిన డివిడెంట్లు | 35,710 |
| Bonus in reduction of premium  ప్రీమియం తగ్గింపు గా బోనస్ | 980 |
| Life insurance fund on 1.4.2003  జీవిత భీమా నిధి 1.4.2003 | 15,00,000 |

Paid up capital of the corporation is Rs. 5, 00,000 and the liability as per actuary’s valuation is Rs 10, 00,000 on 31.12.2004

సంస్థచెల్లింపుమూలధనంరూ5, 00,000 . భీమాగణాంకముప్రకారంనికరభాద్యతరూ . 10,00,000

12. What is Double Entry System? Explain the advantages and disadvantages

జంటపద్ధు విధానం అనగా నేమి? ప్రయోజనాలు మరియు నష్టాలు వివరించండి .

13. From the following particulars draw up the capital account and general balance sheet as on 31-12-2010 under the double account system

Authorized capital 10,000 equity shares of Rs 100 each

Issued and paid up capital 5,000 shares of Rs 100 each( including 500 shares issued in 2010)

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
| 7 ½ Debentures 7 ½ దిబెంచర్లు | 1,00,000 |
| Reserve fund రిజర్వునిధి | 1,50,000 |
| Trade creditors వర్తకఋణదాతలు | 50,000 |
| Trade debtors వర్తకఋణగ్రస్తులు | 1,10,000 |
| Cash at bank బ్యాంకులోనగదు | 30,000 |
| Reserve fund investments at cost Rs 1,50,000 (market value Rs 1,80,000)రిజర్వునిధిపెట్టుబడులు (at cost) |  |
| Stock స్టాక్ | 60,000 |
| Net Revenue Account నికరరాబడిఖాతా | 40,000 |
| **Fixed assets :స్థిర ఆస్తులు**  **Expenditure up to 31.12.2009నాటి ఖర్చులు**  Buildings :2,00,000భవనాలు Machinery :3,00,000యంత్రాలు |  |
| **Expenditure during the year 2010**  **లో జరిగిన ఖర్చులు :**  Machinery:70,000యంత్రాలు |  |
| **Depreciation fund :తరుగుదల నిధి**  Buildings :30,000భవనాలు Machinery :50,000 యంత్రాలు |  |

క్రిందివివరాలునుండిజంటఖాతావిధానంలోమూలాధనంఖాతామరియు31-12-2010 నాటిసాధారణఆస్తిఅప్పులపట్టీతయారుచేయండి .

అధికృతమూలాధనం : ఒక్కక్కటిరూ100 విలువగల10,000ఈక్విటీవాటాలు

జారీమరియుచెల్లించినమూలాధనం : వాటా1 కిరూ100 విలువగల5,000 ఈక్విటీవాటాలు (2010 సంవత్సరంలోజారీచేసిన500వాటాలలో )

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6308 : ADVANCED ACCOUNTING** | |
| VI– SEM | TIME: 2 ½ Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT – I: ESSAY QUESTIONS**

1. Define Amalgamation? Explain different kinds of Amalgamation.

సంయోగము నిర్వచించుము .సంయోగంలో వున్న వివిధ రకాలను వివరింపుము

1. Explain the Advantages and Limitations of Amalgamation.

సంయోగము యొక్క ప్రయోజనాలు మరియు పరిమితులు గూర్చి వ్రాయండి .

1. Explain different methods of calculation of Purchase Consideration.

కొనుగోలుప్రతిఫలాన్నిలెక్కగట్టేవివిధపద్దతులనుగూర్చివ్రాయుము

1. One Problem on Amalgamation. సంయోగము నుండి ఒక లెక్క

**SHORT QUESTIONS**

1. What is meant by Purchase Consideration? కొనుగోలుప్రతిఫలంఅనగానేమి?
2. Objectivesof Merger. విలీనంఉద్దేశాలు
3. Liquidation expenses లిక్విడేషన్ఖర్చులు
4. External reconstruction బహిర్గతపునర్మిర్మాణము

**UNIT – II: ESSAY QUESTIONS**

1. What are the important Books maintained in the Bank?

బ్యాంకు నిర్వహించే ముఖ్యమైన పుస్తకాలను వివరింపుము .

1. Explain various schedules of profit and loss account and balance sheet of a bank

బ్యాంకు యొక్క లాభనష్టాల ఖాతా& ఆస్తి అప్పుల పట్టీలోని వివిధ షెడ్యూళ్ళను వివరింపుము

1. Prepare the profit and loss account with imaginary figures

ఊహాజనిత అంకెలలో బ్యాంకు లాభనష్టాల ఖాతా నమూనానిమ్ము.

1. Explain the Advantages and Limitations of Slip System of Posting.

చీటి నమోదు పద్ధతి యొక్క ప్రయోజనాలు మరియు పరిమితులు వ్రాయుము

1. Give a balance sheet of a bank showing the schedules with imaginary figures

బ్యాంకు ఆస్తి అప్పుల పట్టీ షెడ్యూళ్ళ నమూనానిమ్ము.

1. OneProblem on profit and Loss account ofBank Account.

బ్యాంకు లాభనష్టాల ఖాతా నుండి ఒక లెక్క

**VERY SHORT QUESTIONS**

1. Statutory Reserve. శాసనాత్మక రిజర్వు
2. Rebate on Discounted Bills. హుండీ డిస్కౌంట్ మీదతగ్గింపు
3. Non- performing Assets. నిర్వర్తన లేని ఆస్తులు
4. Interest on doubtful debts సంశయాత్మకబాకీలు మీద వడ్డీ
5. Bad Debts And Provision For Bad Debts రాని బాకీలు , రాని బాకీలకు ఏర్పాట్లు
6. Define standards assets ప్రామాణిక అస్తులు నిర్వచించండి .
7. Schedule 4 of the bank బ్యాంకు ఖాతాలలో షెడ్యూల్ 4
8. Endorsements and acceptance ఎండార్సుమెంట్లు మరియు స్వీకృతి

**UNIT – III: ESSAY QUESTIONS**

1. Prepare Revenue Account of Life Insurance Company with imaginary figures

జీవిత భీమా కంపెనీ యొక్క రెవిన్యూ ఖాతా ను ఊహాజనిత అంకెలలో తయారు చేయుము .

1. Prepare Balance Sheet of Life Insurance Company with imaginary figures

జీవిత భీమా కంపెనీ యొక్క ఆస్తి అప్పుల పట్టీ ను ఊహాజనిత అంకెలలోతయారు చేయుము.

1. What is meant by Valuation Balance Sheet? How it is prepared ?

మూల్యాంకన ఆస్తి అప్పుల పట్టీ అనగా నేమి? దానిని ఏ విధంగా తయారు చేస్తారు ?

1. Explain different types of insurance.భీమా రకాలను వివరింపుము .
2. Distinguish between general insurance and life insurance

సాధారణ భీమాకు మరియు జీవిత భీమాకు మధ్య గల తేడాలను వ్రాయుము.

1. Prepare Revenue Account of Fire Insurance with imaginary

అగ్నిభీమావ్యాపారానికిసంబంధించినరెవిన్యూఖాతానుఊహాజనితఅంకెలలోతయారుచేయుము .

1. Two Problems on Life Insurance Company Accounts.

జీవిత భీమా కంపెనీ ఖాతా నుండి రెండు లెక్కలు

**VERY SHORT QUESTIONS**

1. Life Insurance Fund -జీవిత భీమానిధి
2. Re-Insurance- -పునర్భీమా
3. Surrender Value -వదులు కోలు విలువ
4. Bonus in reduction premium -ప్రీమియం తగ్గింపుగా బోనస్
5. Annuities -వార్షికాలు
6. Claims -క్లెయిమ్స్
7. Fire insurance -అగ్నిభీమా
8. Marine insurance -సముద్రభీమా

**UNIT - IV**

1. What is meant by Double Account System? Explain its advantages and disadvantages

జంట పద్దు ఖాతా అనగా నేమి ? దాని ప్రయోజనాలు మరియు లోపాలను వివరించండి

1. What is double account system? Explain features

జంట పద్దు ఖాతా అనగా నేమి ? లక్షణాలను వివరించండి

1. Difference between double entry and double account system

జంట విధానం మరియుజంట ఖాతా పద్దు మధ్య గల తేడాలు వ్రాయండి

1. One problem on net revenue and general balance sheet

నికర రెవిన్యూ మరియు సాధారణ ఆస్తి అప్పుల పట్టీ నుండి లెక్క.

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| B.COM – III YEAR – (CECS)W.e.f. 2018 -19 | | |
| **Subject** | **6302: INCOME TAX AND PRACTICAL AUDITING** | |
| Hours: 5 Hrs. (4 Lectures + 1 Tutorials) Max. Marks: 100 (60+40) | | |
|  | CREDITS: Theory 3 | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
| --- | --- |
| OBJECTIVES: | * To acquaint oneself with auditing report. * To explain the computation of Tax on Capital Gains and other resources.. |
| LEARNING OUTCOME: | * By the end of this course students can identify the types of taxes and computation of the tax from Capital Gains and income from other sources. * By the end of this course students can compute the tax on gross total income. * By the end of this course students can have the better understanding of Audit of Financial Statements and Institutions. * By the end of this course students can have the skill of writing audit report. * By the end of this course students can have the knowledge of appointment of auditor. |
| MODULE I | : CAPITAL GAINS – INCOME FROM OTHER SOURCES: Capital Gains - Computation of Tax on Capital Gains – Income fromother sources - Computation of Tax on Income from other sources.  Self study: Computation of Tax on Capital Gains & Income from other sources. |
| MODULE II | Clubbing of Incomes – Set off and Carry forward of Losses –Deductions from Gross Total Income.  Practical Work: Assessment of Individual Income – Tax Management. |
| MODULE III | Verification and Valuation of Assets and Liabilities  Self Study: Study of annual Reports for verification of Assets and Liabilities.  Practical Work: Model Verification of Assets and Liabilities. |
| MODULE – IV | Qualifications, Disqualifications, Appointment and Removal of aCompany Auditor – Duties and Rights of a Company Auditor –Liabilities of a Company Auditor – Preparation of an AuditReport.  **Self Study:** Verification of Annual Reports of Companies.  **Practical Work:** Preparation of Model Audit Report. |
| MODULE – V | METHODS OF COSTING: Unit or Output Costing - Preparing Statement of Cost and Profit.**Self Study:** Costing Procedure: **Assignment:** Preparation of Cost Sheet and Tender Cost Sheets] |
| References | 1. Bhagavathi Prasad, Income Tax - Law & Practice in India.  2. Vinodh K. Singhania, Student Guide to Income Tax.  3. Malhotra, Income Tax Law and Practice.  4. N D Kapoor, Auditing.  5. R G Saxena, Auditing, Himalaya Publications.  6. T N Tandon, Practical Auditing. |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (CECS)**

**SEMESTER - VI**

**SUBJECT: INCOME TAX AND PRACTICAL AUDITING:**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **2** | **24** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally:**

|  |  |  |
| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6302: INCOME TAX AND PRACTICAL AUDITING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**P.R. GOVT COLLEGE (AUTONOMOUS) KAKINADA**

**DEPT OF COMMERCE**

**VI SEMESTER MODEL PAPER**

**III B.COM (CECS)**

**SUBJECT: INCOME TAX AND PRACTICAL AUDITING**

**Time 2.30 hour’s Maximum 60 marks**

**Section – I**

**Answer All questions 5×2=10 marks**

1. Long term capital gain ?
2. TDS?
3. Define clubbing of income
4. Sec 80cc
5. Verification of liabilities

**SECTION – II**

**Answer all following questions 5×10=50 marks**

1. Explain the term capital gain under under the income tax act. Distinguish between long term and short term capital gain?
2. Mr .Prasanna sold his residential house on 1-01-2017 for Rs 35,06,000 which he had purchased in 1981-82 for Rs 2,00,000.He spent Rs 6000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited Rs 1,00,000 under capital gains account scheme on 28-3-2017.The CII FOR 1981-82 and 100 and 1,125 respectively .compute taxable gains for the assessment year 2017-18.
3. Explain the provisions income tax act 1961 regarding setoff and carry forward losses?
4. Dr, Ahmed (resident) ,a lecture in a college furnished the following particulars on the basis of witch compute his total income for assessment year 2017-18
   1. Salary @ 6,000p.m
   2. Warden ship allowance Rs 1000 p.m
   3. Examiner ship remuneration from the university Rs 8000
   4. Royalty from books and articles Rs 20,000
   5. Winnings from card game in a club Rs 9000
   6. Winnings from Karnataka state lottery Rs 50,000( Gross)
   7. Expenditure on purchase of lottery tickets Rs 6,000
   8. Interest on 8.5 % relief bonds Rs 8,500
   9. Cash gift from the cousin of his father Rs 30,000.
   10. Cash gift from the elder brother of his grandfather Rs 30,000

10) Discuss the rights and duties of an auditor.

11) What is verification? Differentiate between verification, valuation and vouching.

12) What is qualified report Explain briefly the contents of an audit report.

13) From the following information compute Gross income Tax for assessment year 2017-18 of Mrs. Fatima (resident)

1. Gross salary 300,000
2. Interest earned N.S.C 8,000
3. Interest on bank fixed deposits 52,000
4. Expenses on rehabilitation of handicapped son 15,000
5. Deposited in R.P.F
6. L.I.C Premium paid

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| --- | --- | --- |
| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6302: INCOME TAX AND PRACTICAL AUDITING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**INCOME TAX :Unit- I**

1. Explain the term ‘capital gain’ under the income tax act.

ఆదాయపుపన్నుచట్టంక్రిందవచ్చేమూలధనరాబడినివివరించండి .

1. Distinguish between long term and short term capital gain?

దీర్గకాలికమరియుస్వల్పకాలికలాభాలమధ్యతేడాలు?

1. What is capital asset? State the assets which are not included in the term capital asset?

మూలధనఆస్తులుఅనగానేమి ? మూలధనఆస్తులుఅనేపదంలోచేర్చనివిఏమీ?

1. What are the exemptions available under the head capital gains?

హెడ్మూలధనఆస్తులుక్రిందలభించేమినహయింపులుఏమిటి?

1. What are the specific incomes and general incomes under the head income from other sources?

ఇతర వనరులు నుంచి వచ్చే ఆదాయంలో నిర్దిష్ట ఆదాయాలు మరియు సాధారణ ఆదాయాలు ఏమిటి?

**UNIT- 2:**

1. Explain the provisions of income tax act, 1961 regarding setoff and carry forward losses?

క్యారీ మరియు ఫార్వర్డ్ నష్టాలు కు సంబంధించి ఆదాయపు పన్ను చట్టం1961 నిబంధనలు వివరించండి.

1. Explain how to compute the total income of an individual?

ఒకవ్యక్తియొక్కమొత్తంఆదాయాన్నిఎలాలెక్కించండి.

1. Explain the deduction under gross total income Sec 80ccc to 80u

స్థూలమొత్తంఆదాయావిభాగం80ccc to 80uక్రిందతగ్గింపులువివరించండి.

**AUDITING: Unit – III**

1. What is verification? Differentiate between verification, valuation and Vouching.

నిరూపణఅనగానేమి ? నిరూపణమరియుమూల్యాంకనవోచంగ్మధ్యతేడాలు ?

1. What is verification? As an auditor how do you verify investments?

నిరూపణఅనగానేమి ?ఆడిటర్నిరూపణపెట్టుబడులనుఎలాద్రువీకరిస్తారు ?

**Unit – IV**

1. Discuss the qualities and qualifications required by an auditor.

ఆడిటర్కుఅవసరమైనలక్షణాలుమరియుఅర్హతలనుచర్చించండి ?

1. What are the statutory disqualifications of an auditor?

ఆడిటర్యొక్కచట్టబద్ధమైనఅనర్హతలనుఏమిటి?

1. Examine the provisions of the companies act with regard to the appointment of an auditor.

ఆడిటర్నియామకానికిసంబంధించికంపెనీలచట్టంలోనినిబంధనలనుపరిశిలీంచండి ?

1. Explain the rights and duties of an auditor?

ఆడిటర్ యొక్క హక్కులు మరియు విధులు వివరించండి ?

1. What is qualified report? Explain briefly the contents of an audit report.

అర్హత కలిగిన నివేదిక అనగా నేమి ? ఆడిట్ నివేదికలోని విషయాలను క్లుప్తం గా వివరించండి ?

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **B.COM – IIIYEAR – (CA) W.e.f. 2018 -19** | | |
| **Subject** | **6311: COST ACCOUNTING** | |
| VI– SEM | TIME: 21/2 Hours | Max marks : 60 |

|  |  |
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| OBJECTIVES: | * To impart the Methods of Costing and Techniques of Costing * To know the preparation of Cost Financial Reconciliation Statement. |
| LEARNING OUTCOME: | * By the end of this course students can have the better understanding of costing Methods and Techniques.   + By the end of this course students can have the skill of calculation of cost of products using different methods of costing * By the end of this course students can analyse the financial information through preparing the Cost Financial Reconciliation Statement. |
| MODULE I | JOB AND CONTRACT COSTING : Costing Procedure – Preparing Job Costing – Ascertainment - Profit on incomplete Contracts:  PRACTICAL WORK: Ascertainment of Profit on incomplete Contracts. |
| MODULE II | OPERATING COSTING: With reference to Transport under takings only preparing Statement of Operating Cost  PRACTICAL WORK: Ascertainment of Operating Profit from a Private  Transport under Takings |
| MODULE III | PROCESS COSTING: Preparing Process account – Treatment of Process Losses – Scrap and Waste (Calculation of Equivalent Production and Enter – Process Profit Excluded) Accounting for Joint Products and By Products.  PRACTICAL WORK: Preparation of Process Accounts |
| MODULE - IV | COST FINANCIAL RECONCILIATION STATEMENT: Need for Reconciliation Reasons for Disagreement in Profit Preparation of Reconciliation Statement.  PRACTICAL WORK: Preparation of Cost Financial Statement |
| MODULE - V | MARGINAL COSTING: Definition – Marginal Cost Equation – Construction of Break Even Point – Profit by Volume Ratio – Margin of Safety (Theory and Problems )  PRACTICAL WORK: Preparation of Break Even Chart and Construction of BEP Calculation fo PV Ratio and MOS, |
| References: | 1.Cost and Management Accounting, Jain and Narang , Kalyani Publishers  2.Cost and Management Accounting, M.N Arora, Himalaya Publishing House  3.Cost accounting, Dutt, Pearson Education  4.Cost Accounting, Jawaharlal, Tata Mcgraw Hill  5.Cost Accounting Theory and Practice Banerjee , PHI |

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**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (C.A)**

**SEMESTER - VI**

**SUBJECT: COST ACCOUNTING**

**TIME: 2.30 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Very Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **2** | **1** | **22** |
| **Module – II** | **1** | **1** | **12** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **1** | **1** | **12** |
| **Module - V** | **2** | **1** | **22** |
| **Total No.of.Questions** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA)W.e.f. 2014 -15** | | |
| **Subject** | **6311: COST ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION-I**

Answers all the questions: **5X2=10**

1. What is meant by margin of safety . మార్జిన్యొక్కసఫ్టీఅంటేఏమిటి

2.Work certified in contract costing.పనిసర్టిఫికేట్ కాంట్రాక్ట్సిద్ధంచేయండి

3. Work certified.పనిసర్టిఫికేట్.

4. Characteristics of process costing ప్రాసెస్వ్యయంయొక్కలక్షణాలు

5. Features of Job costingజాబ్కాస్టింగ్యొక్కలక్షణాలు

**Section-II 5 X 10=50**

**Answer any five questions.**

6) Prepare a contract account from the following informationకిందిసమాచారంనుండికాంట్రాక్ట్ఖాతానుసిద్ధంచేయండి

Contract price కాంట్రాక్ట్ధర 10,00,000

Contract wages కాంట్రాక్ట్వేతనాలు 2,50,000

Material మెటీరియల్ 3,00,000

Cost of plant పరిశ్రమవ్యయం 20,00,000

Direct expensesప్రత్యక్షఖర్చులు 90,000

Overheads ఓవర్హెడ్స్ 50,000

Work certified పనిధృవీకరించబడింది 8,00,000

Work to be certified ధృవీకరించబడటానికిపని 60,000

Depreciation on plantపారిశ్రామికతరుగుదల 50,000

7) Difference between process costing Vs contract costing and job costing?ప్రాసెస్

కాస్టింగ్ Vs కాంట్రాక్ట్కాస్టింగ్మరియుజాబ్కాస్టింగ్మధ్యవ్యత్యాసం?

8) Prepare process accounts showing normal loss, abnormal loss and abnormal gain;

సాధారణనష్టం, అసాధారణనష్టంమరియుఅసాధారణలాభంచూపించేప్రాసెస్ఖాతాలనుసిద్ధంచేయండి?

|  |  |  |
| --- | --- | --- |
| Particulars | Process A | Process B |
| Direct Materialsప్రత్యక్షమెటీరియల్ | 17,000 | 20,000 |
| Direct wages ప్రత్యక్షవేతనాలు | 13,000 | 8,000 |
| Product overheadsఉత్పత్తిఓవర్హెడ్స్ | 8,000 | 7,150 |
| Output(in units) | 4,700 | 4,200 |
| Normal lossసాధారణనష్టం | 5% | 10% |
| Value of scrap(per unit)స్క్రాప్విలువ | Rs.5 | Rs. 20 |
| Input to process A(units)ప్రాసెస్చేయడానికిఇన్‌పుట్ | 5,000 | - |
| Inputs to process A(value) ప్రాసెస్చేయడానికిఇన్‌పుట్ | Rs. 50,000 | - |

9) Difference between Normal loss and abnormal loss.

సాధారణనష్టంమరియుఅసాధారణనష్టంమధ్యవ్యత్యాసం.

10)Need for Reconciliation Reasons for disagreement in Profit and Preparation of reconciliation statement? సయోధ్యఅవసరంలాభంలోఅసమ్మతిమరియుసయోధ్యప్రకటనతయారీకికారణాలు

11)Define B.E.P analysis? Its limitations and uses ?

B.E.P విశ్లేషణనునిర్వచించాలా? దానిపరిమితులుమరియుఉపయోగాలు?

12) From the following particulars, calculate

(a) P/V Ratio (b) profit when sales are Rs 50,000

(c) New break-even point if selling price is reduced by 20%

(d) Fixed expenses Rs 16,000

(e) Break-even point Rs 40,000

కిందివివరాలనుండి, లెక్కించండి

(ఎ) పి / వినిష్పత్తి (బి) అమ్మకాలురూ .50,000 ఉన్నప్పుడులాభం

(సి) అమ్మకపుధరను 20% తగ్గించినట్లయితేకొత్తబ్రేక్-ఈవెన్పాయింట్

(డి) స్థిరఖర్చులురూ .16,000

(ఇ) బ్రేక్-ఈవెన్పాయింట్రూ .40,000

13)What is operating costing? Its advantages and disadvantages.

నిర్వహణవ్యయంఅంటేఏమిటి? దానిప్రయోజనాలుమరియుఅప్రయోజనాలు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **II B.COM(TM, EM, CA & CECS)W.e.f. 2018 -19** | | |
| **Subject** | **6311: COST ACCOUNTING** | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **QUESTION BANK** | | |

**UNIT-1**

1. What is meant by unit costing? Name the industries in which unit costing is use?

యూనిట్వ్యయంఅంటేఏమిటి? ఏయూనిట్వ్యయంఉపయోగించబడుతుందోపరిశ్రమలకుపేరుపెట్టండి?

1. What is meant by job costing? Explain its features?

జాబ్కాస్టింగ్అంటేఏమిటి? దానిలక్షణాలనువివరించండి?

1. What are the main features of contract costing?

కాంట్రాక్ట్ఖర్చుయొక్కప్రధానలక్షణాలుఏమిటి?

1. What are the different between contract costing and job costing?

కాంట్రాక్ట్వ్యయంమరియుఉద్యోగవ్యయంమధ్యతేడాఏమిటి?

1. Problem on Contract Costing.

**UNIT 2:**

1. What is operating costing? Its advantages and disadvantages.

నిర్వహణవ్యయంఅంటేఏమిటి? దానిప్రయోజనాలుమరియుఅప్రయోజనాలు

1. Problem on operating system.

**UNIT- 3:**

1. What is meant by Process costing? Its features?

ప్రాసెస్వ్యయంఅంటేఏమిటి? దీనిలక్షణాలు?

1. Difference between Process costing Vs Contract Costing and Job Costing.

ప్రాసెస్కాస్టింగ్ Vs కాంట్రాక్ట్కాస్టింగ్మరియుజాబ్కాస్టింగ్ మధ్యవ్యత్యాసం

1. Difference between Normal loss and abnormal loss.

సాధారణనష్టంమరియుఅసాధారణనష్టంమధ్యవ్యత్యాసం

1. Problem on process costing

**UNIT 4:**

1. Need for Reconciliation Reasons for disagreement in Profit and Preparation of reconciliation statement. సయోధ్యఅవసరంలాభంలోఅసమ్మతిమరియుసయోధ్యప్రకటనతయారీకికారణాలు.

2. Problem on cost financial reconciliation statement.

**UNIT 5:**

1. Define B.E.P analysis? Assumption of B.E.P with graph. B.E.P విశ్లేషణనునిర్వచించాలా? గ్రాఫ్‌తో B.E.P. విశ్లేషణనువివరించండి

2. Define B.E.P analysis? Its limitations and uses?. B.E.P విశ్లేషణనునిర్వచించాలా? దానిపరిమితులుమరియుఉపయోగాలు?

3.Problem on B.E.P

SHORTS

1. Limitations of costing. కాస్టింగ్యొక్కపరిమితులు

2. ABC analysis. ABC విశ్లేషణ

3. Define process costing and its advantages.ప్రాసెస్వ్యయంమరియుదానిప్రయోజనాలనునిర్వచించండి

4. How to prepare contract account? కాంట్రాక్ట్ఖాతానుఎలాతయారుచేయాలి

5. Classification of costing? కాస్టింగ్యొక్కవర్గీకరణ

6. What is meant by margin of safety . మార్జిన్యొక్కసఫ్టీఅంటేఏమిటి

7. Work certified. పనిసర్టిఫికేట్.

8. Features of Job costing ఉద్యోగవ్యయంయొక్కలక్షణాలు

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | | |
| **B.COM – III YEAR – (CA and CECS) W.e.f. 2014-15** | | | |
| **Subject** | | 6309: MERCANTILE AND INDUSTRIAL LAWS | |
| VI– SEM | | TIME: 21/2 Hours | Max Marks : 60 |
| **Hours: 5 Hrs. (4 Lecture + 1 Tutorial) Max. Marks: 100 (60+40)** | | | |
| CREDITS: 4 | | | |
| OBJECTIVES: | * To make the students learn the basics of business laws * To make the students to apply basics of business laws in real life situations. | | |
| LEARNING OUTCOMES: | * To gain understanding about consumer protection in India * To gain knowledge about company law provisions and apply in business affairs * To be aware of intellectual property , cyber law and trade union law | | |
| MODULE I | CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS: Definitions of the terms Consumer, Unfair Trade Practices, Restrictive Trade Practices and Complainant – Rights of Consumers.  Consumer protection councils – Consumer Redressal Agencies – Penalties for Violation. | | |
| MODULE II | INTELLECTUAL PROPERTY RIGHTS &IT ACT, 2000: Intellectual Property Rights: Meaning - Need and objectives-Meaning of the terms Industrial Property, Literary Property, Copy Right, Patents, Trade Marks, Trade Names, Trade Secrets, Industrial Designs, Geographical Indications.  Information Technology Act, 2000: aims and objectives – a brief overview of the Act. | | |
| MODULE III | COMPANY LAW –I: Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.  Management of companies – directors – qualifications –disqualifications – appointment – removal – rights and duties –company meetings and resolutions - appointment of a company secretary. | | |
| MODULE - IV | COMPANY LAW –II: Winding up of companies – various modes – compulsory winding up - powers and duties of official liquidator  Members and Creditors Voluntary Winding Up – winding up subject to the supervision of the court –dissolution. | | |
| MODULE - V | TRADE UNION ACT – 1926: Important Provisions | | |
| References | 1. Kapoor ND : Mercentile Law, Sultan Chand 2. Kapoor ND : Company Law, Sultan Chand 3. Balachandran V : Business Law, Tata 4. Tulsian : Mercantile Law, Tata 5. Tulsian : Business Law, Tata 6. Pillai Bhagavathi : Business Law, S.Chand 7. Gogna : A Text Book of Company Law, S. Chand | | |

**P.R.GOVT.COLLEGE (AUTONOMOUS), KAKINADA**

**III B.COM (CA) & (CECS)**

**SEMESTER - VI**

**SUBJECT: MERCANTILE AND INDUSTRIAL LAWS - II**

**TIME: 21/2 HRS MARKS: 60**

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTING**

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| **S.No** | **Type**  **Of**  **Question** | **To be given in the Question Paper** | | | **To be answered** | | |
| **No. of**  **.Questions** | **Marks allotted to each Question** | **Total marks** | **No. of.**  **Question** | **Marks allotted to each Question** | **Total marks** |
| **1** | **Section –A**  **Short Questions** | **5** | **2** | **10** | **5** | **2** | **10** |
| **2** | **Section –B**  **Essay Questions** | **8** | **10** | **80** | **5** | **10** | **50** |
| **Total Marks** | | | | **90** | **Total Marks** | | **60** |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

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| --- | --- | --- | --- |
| **Chapter Name** | **Essay Questions**  **10 Marks** | **Short Questions**  **2 Marks** | **Marks allotted to the chapter** |
| **Module - I** | **1** | **1** | **12** |
| **Module – II** | **2** | **1** | **22** |
| **Module - III** | **2** | **1** | **22** |
| **Module - IV** | **2** | **1** | **22** |
| **Module - V** | **1** | **1** | **12** |
| **Total** | **08** | **05** | **90** |

**Note: Cover all units equally**

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| **P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA** | | |
| **III B.COM(CA and CECS) W.e.f. 2014-15** | | |
| **Subject** | **6309:** MERCANTILE AND INDUSTRIAL LAWS | |
| VI – SEM | TIME: 21/2 Hours | Max marks : 60 |
| **MODEL QUESTION PAPER** | | |

**SECTION – I**

**Answer all the Questions**

**5x2M=10**

1. Consumer వినియోగదారుడు
2. Digital signature డిజిటల్సంతకం
3. Ultra vires అధికారపృథక్కరణ
4. Dissolution కంపెనీరద్దు
5. Trade union ట్రేడ్యూనియన్

**SECTION – II**

**Answer any five Questions 5x10M=50**

1. Explain the rights of consumers

వినియోగదారులహక్కులనువివరించండి

1. Explain about different kinds of Intellectual Property Rights

వివిధరకాలమేధోసంపత్తిహక్కులగురించివివరించండి

1. Write about aims and objectives of Information Technology Act 2000

సమాచారసాంకేతికచట్టం 2000 యొక్కలక్ష్యాలుమరియుఉద్దేశ్యాలగురించివ్రాయండి

1. Explain about doctrine of Indoor management and its exceptions

అంతర్గతనిర్వహణసిద్ధాంతంమరియుదానిమినహాయింపులగురించివివరించండి

1. Describe the appointing methods of various types of directors

వివిధరకాలడైరెక్టర్లనియామకపద్ధతులనువివరించండి

1. Describe the various modes of winding up of company

కంపెనీపరిసమాప్తికైవివిధరకాలపద్ధతులనువివరించండి

1. Explain the procedure of Creditors winding up.

రుణదాతలపరిసమాప్తివిధానాన్నివివరించండి

1. Explain the advantages of registration of Trade Union

ట్రేడ్యూనియన్నమోదుయొక్కప్రయోజనాలనువివరించండి

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| **QUESTION BANK** | | |

**MODULE I : CONSUMER PROTECTION ACT AND INTELLECTUAL  
PROPERTY RIGHTS**

**Long**

1. Explain the rights of consumers

వినియోగదారులహక్కులనువివరించండి

1. Write about Consumer Protection Councils

వినియోగదారులరక్షణమండళ్లగురించివ్రాయండి

1. Describe about Consumer grievance redressal agencies

వినియోగదారులఫిర్యాదులపరిష్కారసంస్థలగురించివివరించండి

**Short**

1. Complainant ఫిర్యాదుదారుడు
2. Consumer వినియోగదారుడు
3. Unfair trade practices అనుచితవ్యాపారచర్యలు

**MODULE II : INTELLECTUAL PROPERTY RIGHTS & INFORMATION   
TECHNOLOGY ACT, 2000:**

**Long**

1. What is intellectual property and describe the nature of Intellectual property rights

మేధోసంపత్తిఅంటేఏమిటిమరియుమేధోసంపత్తిహక్కులస్వభావాన్నివివరించండి

1. Explain about different kinds of Intellectual Property Rights

వివిధరకాలమేధోసంపత్తిహక్కులగురించివివరించండి

1. Write about aims and objectives of Information Technology Act 2000

సమాచారసాంకేతికచట్టం 2000 యొక్కలక్ష్యాలుమరియుఉద్దేశ్యాలగురించివ్రాయండి

**Short**

1. TRIPS and WPO ట్రిప్స్మరియుడబ్ల్యుపిఓ
2. Digital signature డిజిటల్సంతకం
3. Electronic record ఎలక్ట్రానిక్రికార్డ్

**MODULE III : COMPANY LAW -I**

**Long**

1. Explain about doctrine of Indoor management and its exceptions

అంతర్గతనిర్వహణసిద్ధాంతంమరియుదానిమినహాయింపులగురించివివరించండి

1. Describe the appointing methods of various types of directors

వివిధరకాలడైరెక్టర్లనియామకపద్ధతులనువివరించండి

1. Summarize the rights and duties of directors

డైరెక్టర్లహక్కులుమరియువిధులనుసంగ్రహంగావ్రాయండి

1. List the the provisions regarding qualifications and disqualifications of directors

డైరెక్టర్లఅర్హతలుమరియుఅనర్హతలకుసంబంధించిననిబంధనలగురించిరాయండి

**Short**

1. Director డైరెక్టర్
2. Ultra vires అధికారపృథక్కరణ
3. Company secretary కంపెనీకార్యదర్శి

**MODULE IV : COMPANY LAW –II: Long**

1. Describe the various modes of winding up of company

కంపెనీపరిసమాప్తికైవివిధరకాలపద్ధతులనువివరించండి

1. Explain the procedure of Creditors winding up.

రుణదాతలపరిసమాప్తివిధానాన్నివివరించండి

1. Write about powers and duties of official liquidator

అధికారికలిక్విడేటర్యొక్కఅధికారాలుమరియువిధులగురించివ్రాయండి

**Short**

1. Liquidator లిక్విడేటర్
2. Insolvency దివాలా
3. Dissolution కంపెనీరద్దు

**MODULE V : TRADE UNION ACT – 1926: Long**

1. Summarize important provisions of Trade Union Act 1926

ట్రేడ్యూనియన్చట్టం 1926 లోనిముఖ్యమైననిబంధనలగురించివ్రాయండి

1. Explain the advantages of registration of Trade Union

ట్రేడ్యూనియన్నమోదుయొక్కప్రయోజనాలనువివరించండి

**Short**

1. Trade union ట్రేడ్యూనియన్
2. Membership in trade unionట్రేడ్యూనియన్‌లోసభ్యత్వం
3. Collective bargaining సామూహికబేరసారాలు

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**PEDAGOGY**

Commissionerate of Collegiate Education, AP, Vijayawada

Development of Unit-wise Pedagogy for Conventional Subjects under CBCS

Broad Guidelines and Models

Pedagogy is a set of diverse teaching or instructional strategies and methods used by the teacher in an educational institution to facilitate effective learning by students. Diverse methods are used because learning is dependent on multiple ways but not on any one method such as lecturing. There is no single, universal approach that suits all situations

Pedagogy is the art and science of teaching. Different strategies used in different combinations with different groupings of students will ensure learning outcomes. Some strategies for teaching certain skills and fields of knowledge are more appropriate than the others. Some approaches are better suited to certain student backgrounds, learning styles and abilities.Effective pedagogical practice promotes the wellbeing of students, teachers and the community - it improves students' and teachers' confidence and contributes to their sense of purpose for being at college.

Although it is the privilege of the teacher to choose or design his/her own pedagogical methods it is also his/her responsibility to ensure proper learning by all students in the class. A few pedagogical methods designed and implemented in the last several decades remain time-tested and popular across the world. The effectiveness of ICT and other educational technologies as a support to pedagogy in the recent years was found to be immense.

The following are some of the pedagogical methods commonly practiced. They are given Pedagogical Strategy or method(PS) Numbers for common use in academic and teaching plans.

1. **Common Strategies**: Common pedagogical strategies suggested to be used for preparing teaching plan (preferably in circles and matrices) for each unit of subject syllabus.

Table-1:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Sno* | *PS* | *Pedagogic Strategy/Method* | *Practice* | *Advantages* |
| 1 | P**1** | Lecture | Continuous teaching by a teacher to a large number of students for about one hour | Useful in transmitting organised knowledge in a systematic way |
| 2 | P**2** | Demonstration | Showing a process with the help of real, dummy or simulated material | Applied for learning a practical aspect along with skills |
| 3 | P**3** | Question & Answer | Teacher asks questions before, during or after lecture or demo | Feedback on student level of understanding. Useful in assessing teacher’s own progress. |
| 4 | P**4** | Discussion, Debate or Collaboration | Student activity after the lecture, video or other teacher activity. Small groups (Pair-learning: with two students) to large groups. | Spreads knowledge and ideas in students under group learning and consolidates basic learning. . Communication skills are inculcated. |
| 5 | P**5** | Audio & Video | Play ready-made or teacher made audio/video on the topic | Brings in external expertise and better understanding through visuals or animations |
| 6 | P**6** | Virtual or Online learning | Students work with computer simulated models and processes. Stored or online. Learning directly through internet utilizing standard resources | Well crafted three dimensional models and processes give inside information and real time feelings. Access to vast and highly qualitative learning resources on the internet. A computer skill is inculcated. |
| 7 | P**7** | Assignment or Case Study | Easy, medium and critical assignments include compiling of information from standard books to preparing creative solutions and models to problems | Independent learning, critical thinking, judging and creativity are promoted.  Writing skills are enhanced. |
| 8 | P**8** | Study (Research) Project | Students undertake a local problem and make research study on it towards its solution or betterment | Inculcates habit of learning by research. Trains in traits such as identifying problem, survey, collecting compiling and analyzing of information, drawing conclusions, report writing etc.  Spoken and written communication skills are enhanced. |
| 9 | P**9** | Hands on Study | Students work in a field, industry, organization or under a professional for covering especially a practical part of syllabus | Provides on real time experience to students. Gives professional training. Trained in job/work skills. |
| 10 | P**10** | Class Seminar | Student teaches a part of the unit as a supplement to the lecturer | Student independent learning will be consolidated and inculcates such traits as comprehension, teaching skills, interaction , public speaking etc. . Communication skills are enhanced. |

1. **Test**: Teaching learning every Unit shall end with a test. This can be denoted as **PT .** Test can be used not only as an assessment and measurement tool but also as an effective learning strategy. Questions shall be designed in such a way that the student needs to learn in several dimensions from test to test to answer the questions.
2. **Additional Strategies**: Fifteen more Additional Strategies are given in Table -2. These may be employed by the individual Lecturer based on the subject, unit, classroom situation etc. The teacher may mark **Px** for any of these additional strategies in the teaching plans, cycles and matrices.

Table-2:

|  |  |  |  |
| --- | --- | --- | --- |
| *Sno* | *Pedagogic Strategy/Method* | *Practice* | *Advantages* |
| 1 | Quiz | Small student teams compete to answer random questions from the quiz master | Best used for extracting precise but dispersed information |
| 2 | Brainstorming | A small or large group of students gather their ideas on new concepts or aspects | Useful in preparing curious background for a new item of learning. . A soft skill is inculcated. |
| 3 | Role Play | Students take the role of actual persons in the field and enact the process | Creates a sense of understanding leading to responsible learning. . A soft skill is inculcated. |
| 4 | Modeling | Students prepare models of the existing and futuristic situations, real and imaginary. Includes problem solving, physical models, maps, figures and virtual models | Useful in developing skills integrated with knowledge in practical situations. One of the best ways of problem solving. Use of ICT will enhance the outcomes. |
| 5 | Peer review | A group of students reviewing the work of other students and also that of authors | Trains in developing insights for better understanding and judging |
| 6 | Games & Puzzles | Students solving subject related problems through available game models of designing their own models | Strengthens problem solving traits and invokes use of intelligence |
| 7 | Tutorial | Teacher interacting with small groups of students for reviewing the performance of both teacher and students | A good mechanism for obtaining feedback and midway corrections |
| 8 | News paper presentation | Teacher or a student presenting the day’s matters related to the subject and on-going chapter resulting a discussion for a while | Relates theory to practice, especially the latest practice, a much needed regular intervention |
| 9 | Invited lecture | An expert or a faculty teaching a part of the unit in the classroom or at his/her place | Covers the in-house shortages and the students get the advantage of listening to an expert on that topic |
| 10 | Panel discussion | Discussing a topic by a panel of teachers, experts or students. | A variety of angles and solutions emerge for a single problem broadening of the minds of students. . A soft skill is inculcated. |
| 11 | Bulletin board | Students pin the papers they worked out on curricular topics for sharing with others | Motivates students to express themselves, promotes comprehension, writing abilities and freedom of expression. |
| 12 | Open text book study | Students study, discuss or answer a test (specially designed) by openly using a standard text book in a session | Motivates a relationship between students and standard books, a life long benefit. Helps in preparing assignments |
| 13 | Student magazine | A student magazine is periodically published with academic articles contributed by students | The art of scientifically expressing is encouraged which has both present and future value. It enhances understanding of a standard book or research paper. . A soft skill is inculcated. |
| 14 | Report/Review writing | Students write reports or reviews on case studies, projects, books or material | Promotes critical writing and reporting among students. A soft skill is inculcated. |
| 15 | Others |  |  |

1. **Outline Model Pedagogic Strategy Cycle:**

There may be one or more Pedagogic cycles for a single unit depending on the number and nature of the topics in it.

**Figure-1: Model, Fig-1: Unit- xx of Paper yyy of Subjcet zzz**

P1: Lecture

P3: Question & Answer

P4: Discussion

P5: Video on AAA

P7: Case Study on BBB

Px: Invited lecture on CCC

PT: Test

1. **Model Pedagogic Strategy Cycle:**

I BA – Sub: History (CBCS) – Paper –1: Unit-III: Maurya Kingdom

Syllabus: A brief survey of political conditions in Ancient India – Mahajanapadas – Rise and Expansion of Magadha – Alexander’s Invasions – Causes and its effects on India – The Maurya Empire; Origin – Chandragupta Maurya – Ashoka’s Dharmma. Its nature and propagation – Mauryan Administration Society, Economy, Religion, Art and Architecture – Downfall of the Mauryan Empire.

Requirements:

1. Prior knowledge of Indian political scene before Mauryan onset
2. Awareness on the early European history
3. Ability to recognize features of maps of that time and
4. Basic knowledge of social systems of that time in India

**Table-2: Example for one model cycle of the Unit**

**P5**: Video on Alexander’s invasion of India (film or documentary)

**P4**: Group Discussion on the prevailing conditions in Europe and India in 3rd Century BC

**P1**: Lectures on topics in the unit

**P6**: Animated maps and videos on Internet related to the then Europe and India

**Px**: Drawing of period-wise maps by students

**P7**: Assignments on Evolution of Kingdoms from Janapadas, Rise and decline of Magadha, Establishment of Maurya Kingdom, Ashoka, the man-1 Kalinga war, Ashoka, the man-2, Expansion of Buddhism, Impact on Indian thought and culture etc.

**P8**: Study Project: impact of Buddhism and Ashoka on Indian freedom movement constitutionand society.

**Pt**: Test

**P10**: Seminars: on different subunits of the syllabus unit.

**Expected Outcomes**: the students will be able to;

1. Differentiate between janapadas and kingdoms and evolution of kingdoms in ancient India
2. Understand the fall of Greece and rise of Macedonia and Alexander
3. Describe the Alexander’s campaign and its lasting impact on India in its thoughts and culture
4. Explain Ashoka’s Kalinga war and its consequences on India, including non-violence and value of human life
5. Elucidate the result of expansion of Buddhism across the world
6. Recognize the changes in India’s International trade
7. Identify the locations and kingdoms of that time in the maps

**Critical Outcomes**: Students shall be able to assess and explain

What would have happened if;

1. Alexander had returned from Persia
2. Kalinga war had not taken place
3. **Preparing a Pedagogical Matrix for each paper:**

A matrix of unit-wise pedagogical strategies shall be prepared for each paper for a consolidated plan. A model is shown hereunder.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sno* | *Unit* | *Pedagogical Strategies (P****1*** *toPx)* | | | | | | | | *5 Marks* | *5*  *Marks* | *Remarks* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* |
| 1 | I | P1 | P4 | P7 | Px | P2 | P5 | P1 | P3 |  |  |  |
| 2 | II | P5 | P1 | P3 | P1 | Px | P6 | Pt | P10 | P10 |  |  |
| 3 | III | P1 | P3 | P5 | P2 | Px | Pt | P7 | P3 |  | Pt |  |
| 4 | IV | P2 | P4 | P7 | Px | P2 | P5 | Pt | P9 |  | Pt |  |
| 5 | V | P1 | P3 | P6 | P7 | P1 | Px | Pt | P8 | P8 |  |  |

1. **Other aspects:**
2. The subject pedagogy development committee members shall examine each unit of each paper of their subject under CBCS and prepare pedagogic strategies for facilitating effective teaching and learning of the unit.
3. The pedagogic strategies can be adopted from the tables 1 & 2 above. If necessary, they may add more strategies suitable to their subject to table -2.
4. They shall prepare teaching plans for each unit and give explanation foot notes so that teachers across the state will understand the intentions of the committee members
5. A cycle of Pedagogic Strategies shall be given for each unit with relevant footnotes. A model cycle is given below.
6. A list of suggested suitable topics shall also be given for strategies like case study, assignments, models, project work, class seminar, videos and their open online sources (such as Swayam or NPTEL), websites for online learning etc.
7. It is intended to publish the subject-wise teaching plans and circulate them among colleges. Hence, the teaching plans with pedagogic strategies shall be prepared in the best possible way.

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**BLOOMS REVISED TAXONOMY**

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A group of cognitive psychologists, curriculum theorists and instructional researchers, and testing and assessment specialists published in 2001 a revision of Bloom’s Taxonomy with the title [*A Taxonomy for Teaching, Learning, and Assessment*](http://acorn.library.vanderbilt.edu/cgi-bin/isbn-search/0321084055). This title draws attention away from the somewhat static notion of “educational objectives” (in Bloom’s original title) and points to a more dynamic conception of classification.

The authors of the revised taxonomy underscore this dynamism, using verbs and gerunds to label their categories and subcategories (rather than the nouns of the original taxonomy).



These “action words” describe the cognitive processes by which thinkers encounter and work with knowledge:

* **Remember**
  + Recognizing
  + Recalling
* **Understand**
  + Interpreting
  + Exemplifying
  + Classifying
  + Summarizing
  + Inferring
  + Comparing
  + Explaining
* **Apply**
  + Executing
  + Implementing
* **Analyze**
  + Differentiating
  + Organizing
  + Attributing
* **Evaluate**
  + Checking
  + Critiquing
* **Create**
  + Generating
  + Planning
  + Producing

In the revised taxonomy, knowledge is at the basis of these six cognitive processes, but its authors created a separate taxonomy of the types of knowledge used in cognition:

* Factual Knowledge
  + Knowledge of terminology
  + Knowledge of specific details and elements
* Conceptual Knowledge
  + Knowledge of classifications and categories
  + Knowledge of principles and generalizations
  + Knowledge of theories, models, and structures
* Procedural Knowledge
  + Knowledge of subject-specific skills and algorithms
  + Knowledge of subject-specific techniques and methods
  + Knowledge of criteria for determining when to use appropriate procedures
* Metacognitive Knowledge
  + Strategic Knowledge
  + Knowledge about cognitive tasks, including appropriate contextual and conditional knowledge
  + Self-knowledge

Mary Forehand from the University of Georgia provides [a guide to the revised version](https://cft.vanderbilt.edu/wp-content/uploads/sites/59/BloomsTaxonomy-mary-forehand.pdf) giving a brief summary of the revised taxonomy and a helpful table of the six cognitive processes and four types of knowledge.

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