

AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(AUTONOMOUS)

(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)

Commerce	CACC -101G/C C	2020-2021	<i>I.B.Com(gen/comp)</i>
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SEMESTER – I

SYLLABUS

Fundamentals of Accounting - I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

Unit –II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-IV- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

Reference Books

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books.

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SEMESTER – I

Fundamentals of Accounting - I

Model Question Paper

Time: 3 hrs

Max. Marks:70

SECTION – A

I. Answer any TWO of the following

2X5=10

1. Distinguish between Book- keeping and Accounting?
2. State different types of Subsidiary books?
3. Explain different types of errors?
4. Explain the various reasons for preparation of Bank reconciliation statement?

SECTION – B

II. Answer any FOUR of the following

4X15=60

5. Explain accounting concepts and conventions?
6. Pass necessary entries and prepare ledger for the following
 1. March 1st vishwanath started business with Rs.30, 000
 2. March 2nd purchased machinery for Rs.5000
 3. March 3rd purchased goods from madanlal for Rs.2500
 4. March 3rd sold goods to giri for Rs.4000
 5. March 4th purchased goods from jai for Rs.5000
 6. March 6th sales Rs.5000
 7. March 10th received interest from mukund Rs.2000

8. March 11th cash deposited at bank Rs.6000
9. March 14th paid to jai for final settlement Rs.2900
10. March 16th sold goods to Venkat Rs.4000
11. March 18th venkat paid Rs.3890 for final settlement
12. March 29th rent paid through cheque Rs.500

7. Enter the following transactions in a Three Column Cash Book:

2010 January :

- 01 Cash in hand Rs.14, 000; balance at bank Rs.5, 000
- 03 Cash sales Rs.6000
- 05 Paid Rs.7, 000 into bank
- 06 Received a cheque for Rs.700 from Suraj
- 08 Paid into bank Suraj's cheque Rs.700
- 10 Paid to Anurg by cheque Rs.980 in full settlement of
His account of Rs.1000
- 11 Withdrew from bank for office Rs.4, 000
- 12 Cash sales Rs.8,000
- 13 Received cheque from John for Rs.10,000 and lodged it into bank
For clearance
- 14 Paid commission to Ram by cheque Rs.500
- 15 John's cheque dishonored
- 29 Drew a cheque for Rs.800 for personal use.
- 31 Paid salaries by cheque Rs.1, 500 and by cash Rs.500
- 31 Bank charges Rs.20 and insurance premium Rs.520 as shown in Passbook

8. Prepare a Trial Balance from the following balances.

Capital	24,000
Drawings	4,500
Purchases	20,000
Sales	30,500
Returns inwards	1,500
Salaries	12,200
Wages	1,550
Bad debts	1,100
Debtors	14,000
Creditors	10,000
Provision for doubtful debts	1,900
Cash	6,200
Insurance	700
Plant & Machinery	7,150
Bills payable	2,500
Furniture	5,000
Land and buildings	7,000
Outstanding wages	2,000
Interest received	2,000
Bank overdraft	4,000
Other short term liabilities	4,000

9. From the following particulars ascertain the balance that would appear in the cash book of Brahmaji as at 31st December 2015, after making the necessary adjustments.

	Rs.
Overdraft as per pass book (31-12-15)	13,880
Interest on overdraft for six months ending 31-12-15 (not yet entered in cash book)	240
Bank charges for the above period (Not yet entered in the cash book)	60
Cheques drawn but not cashed by the customers Prior to 31-12-15	2,300
Cheques paid in to the bank but not cleared Before 31-12-15	4,340
A bills receivable (discounted with the bank in November 2015) dishonoured debited in the passbook	1,000

10. From the following Trial Balance of Hari and additional information prepare Trading and Profit and Loss Account for the year ended 31st March, 2015 and a Balance Sheet as on that date:

TRIAL BALANCE as on 31st March, 2015

PARTICULARS	Dr.(Rs.)	Cr.(Rs.)
Capital	--	1,00,000
Furniture	20,000	--
Purchases	1,50,000	--
Debtors	2,00,000	--
Interest earned	--	4,000
Salaries	30,000	--
Sales	--	3,21,000
Purchase Returns	--	5,000
Wages	20,000	--
Rent	15,000	--
Sales Returns	10,000	--
Bad Debt Written off	7,000	--
Creditors	--	1,20,000
Drawings	24,000	--
Provision for Bad Debts	--	6,000
Printing & Stationery	8000	--
Insurance	12,000	--
Opening Stock	50,000	--
Office Expenses	12,000	--
Provision for Depreciation	--	2,000
Total	5,58,000	5,58,000

Adjustments:

- (a) Depreciation Furniture by 10% on original cost
- (b) A provision for doubtful 5% on Sundry Debtors
- (c) Salaries for the month of March, 2010 amounting to Rs.1000 were unpaid
- (d) Insurance amounting to Rs.2, 000 is prepaid
- (e) Stock used for private purpose Rs.6, 000
- (g) Closing stock Rs.60, 000

11. Prepare a Bank Reconciliation statement from the following details as on 31st March 2009 and find out the balance as per pass book.

- a) Balance as per cash book Rs. 1,000
- b) Cheques paid in but not cleared Rs. 200
- c) Cheques paid in but dishonoured Rs. 300
- d) Cheques drawn but not cashed Rs. 2,000
- e) Interest credited in Pass book only Rs. 100
- f) Bank charges Rs.150 entered in cash book Rs. 510
- g) Cash book overcast by Rs.500

12. Why are final accounts prepared?.

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SEMESTER – I

Fundamentals of Accounting - I

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction to Accounting	Subsidiary Books	Trial balance & Rectification of Errors	Bank Reconciliation statement	Final Accounts
5 Marks questions	1	1	1	1	---
15 Marks questions	1T+1P	1P	1P	2P	1T+1P
Weight age	35	20	20	35	30

Commerce	CBOM-102G/ CC	2020-2021	I B.Com (Gen &Comp)
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SEMESTER – I

SYLLABUS

Business Organization and Management

Unit-I: Introduction: Concepts of Business, Trade , Industry and Commerce – Features of Business - Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

Unit-II: Forms of Business Organizations: Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

Unit-III: Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents –

Unit-IV: Management: Process of Management Planning; Decision-making; Fayol’s 14 Principles of Management, Administration VS Management

Unit-V: Functional Areas of Management: Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices.

Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi.
3. Koontz and Wehrich, Essentials of Management, McGraw Hill Education.
4. Basu, C. R., Business Organization and Management, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning.
6. Allen, L.A., Management and Organization; McGraw Hill, New York.

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Commerce	CBOM-102G/ CC	2020-2021	I B.Com (Gen&Comp)
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SEMESTER – I

MODEL PAPER

Business Organization and Management

Time: 3 hrs

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following

2X 5 = 10

1. Comparison between business, profession and Employment.
2. Explain the partnership deed?
3. Write about Prospectus.
4. Administration VS Management

SECTION - B

II. Answer any FOUR of the following

4 X 15= 60

5. Define business and explain the features of business.
6. Write the advantages and disadvantages of Sole Trading.
7. Distinguish between Public limited company and private limited company
8. Write about Memorandum of Association
9. Define Planning and Explain its Characteristics
10. Explain Henry Fayol's Principles of Management
11. What are the required Documents for in-corporation of Company
12. Write the functions of marketing management

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Commerce	CBOM-102G/ CC	2020-2021	I B.Com (Gen&Comp)
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SEMESTER – I

Business Organization and Management

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
5Marks Questions	1	1	1	1	-----
15 Marks Questions	1	2	2	2	1
Weight age	20	35	35	35	15

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Commerce	CBEN -103G/ C	2020-2021	<i>I.B.Com(gen)</i>
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SEMESTER – I

SYLLABUS

Business Environment

Unit-I: Overview of Business Environment

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

.

Unit-II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit-III: Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit-IV; Economic Policies

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

Unit-V : Social, Political and Legal Environment

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

Suggested Readings:

- 1 Rosy Joshi and Sangam Kapoor : Business Environment.
- 2 Francis Cherunilam : Business Environment.
- 3 S.K. Mishra and V.K. Puri : Economic Environment of Business.

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Commerce	CBEN -103G/C	2020-2021	<i>I.B.Com(gen)</i>
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SEMESTER – I

Business Environment

MODEL PAPER

Time: 3 hrs

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following

2 X 5 = 10

1. What is meant by Business Environment? And explain the Importance of Business Environment?
2. Explain the concept of Economic Growth
3. What are the types of planning?
4. Explain the objectives of Fiscal policy?

SECTION - B

II. Answer any FOUR of the following

4 X 15 = 60

5. Explain the Macro and Micro Dimensions of Business Environment
6. Explain the factors influencing Economic development?
7. Review the progress of five year plans in India?
8. What are the Rostow's stages of Economic development?
9. Explain new Industrial policy in India?
10. What is meant by Budget? And state the importance of union budget and what are the Important aspects in union budget?
11. Explain the causes for region imbalances?
12. Explain different Government schemes about social welfare?

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Commerce	CBEN -103G/ C	2020-2021	<i>I.B.Com(gen)</i>
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SEMESTER – I

Business Environment

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
5Marks Questions	1	1	1	1	-----
15Marks Questions	1	2	2	2	1
Weight age	20	35	35	35	15

Commerce	CIP-102G/C C	2020-2021	I.B.Com(gen&comp)
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SEMESTER –I

SYLLABUS:

INSURANCE PROMOTION
Skill Development Course

Unit-I: Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions

Unit-II: Life Insurance plans. Health insurance plans. Products and features. Contents of documents– Sales Promotion methods - Finding prospective customers –Counselling – Helping customers in filing - Extending post-insurance service to customers.

Unit- III : General Insurance - It's products (Motor, Marine, Machinery, Fire, Travel and Transportation) and features. Contents of documents. Dealing with customers – Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records.

Reference books:

- 1. Principles of Insurance, Himalaya publishing House**
- 2. Principles and Practice of Insurance,**
- 3. Fundamentals of insurance,**
- 4. Life and General Insurance Management,**
- 5. Financial services, Tata McGraw hill**
- 6. Insurance Principles and Practices, Sultan Chand & Son**

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Commerce	CIP-102G/C C	2020-2021	I.B.Com(gen&comp)
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SEMESTER –I

Model Paper

INSURANCE PROMOTION
Skill Development Course

DURATION: 2 HOURS

SECTION – A

Max:50

ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS

(4x5=20M)

- 1. Define Insurance?**
- 2. Explain about IRDA**
- 3. Endowment plan**
- 4. What are the advantages of Health Insurance.**
- 5. Write about Sales Promotion methods**
- 6. Reserve for unexpired risks.**
- 7. What is marine Insurance**
- 8. Customer loyalty**

SECTION – B

ANSWER ANY THREE OF THE FOLLOWING QUESTIONS

(3x10=30M)

- 9. Explain different types of Insurance?**
- 10. What are the differences between General insurance and life insurance?**
- 11. What are the differences between Endowment policies and Term policies.**
- 12. Explain post insurance services to customer.**
- 13. What are the features of General insurance?**
- 14. Explain different types of General insurance.**

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Commerce	CIP-102G/C C	2020-2021	I.B.Com(gen&comp)
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SEMESTER -I

Guidelines

INSURANCE PROMOTION
Skill Development Course

Marks	UNIT-I	UNIT-II	UNIT-III
	Introduction of Insurance	Life Insurance plans.	General Insurance
5Marks	2	3	3
10Marks	2	2	2
Weight age	30	35	35

Commerce	CCA-301G/C C	2020-2021	II.B.Com(gen/comp)
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SEMESTER –III

SYLLABUS

Corporate Accounting

Unit -I:

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

Unit -II:

Profits prior to incorporation -Nature –need- ascertainment - treatment of profit /loss. (Including problems).

Unit –III:

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

UNIT – IV:

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

Unit –V

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

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian

Commerce	CCA-301G/C C	2020-2021	II.B.Com(gen/comp)
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SEMESTER –III

Corporate Accounting

Model Question Paper

Time: 3 hours

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following questions

2 x 5 =10M

1. Explain the re-issue of Forfeited shares
2. How do you Ascertain Profits Prior to in Corporation.
3. What are the factors considered while calculating goodwill?
4. Book building

SECTION - B

II. Answer any FOUR of the following questions

4 x15 =60M

5. Chandana Co. Ltd. Offered to pay the public 40,000 equity shares of rs.100 each at a premium of Rs.10 per share .The payment was as follows.

	Rs.
On Application	20
On Allotment	40 (including premium)
On first call	25
On final call	25

Applications received total for 70,000 shares, applications for 20,000, shares were rejected. The directors made both the calls. One share holder holding 1,000 shares failed to pay the two calls as a consequent his shares were forfeited.400 of these shares were reissued as fully paid at Rs.80 per share. Pass journal entries and prepare balance sheet on the basis of information given above.

6 A limited company purchased a business on 1st April 2012. The company obtained certificate of commence business on 31st July 2012. Following particulars are given for the year ending 31st March 2013, ascertain profit prior to incorporation and divisible profits.

- Total sales up to 30st March 2013 Rs.10,00,000. sales from 1st April 2012 to 31st July 2012 Rs.2,50,000
- Gross profit for the year Rs.2, 12,000
- Expenses debited to profit and loss account

Particulars	Rs.	Particulars	Rs.
Rent	6,000	Depreciation on machinery	30,000
Insurance	1,500	Commission on sales	12,600
Salaries	27,000	Bad debts (Rs.850 related to prior to incorporation)	2400
Selling expenses	9,000	General expenses	4800
Advertisement	8000	Directors fees	2600
Interest on Debentures	4,000	Preliminary expenses	7200
Audit fees	1,200	Interest paid to vendors up to 1 st Sept.2012	4,200
Printing and Stationery	5,000		

7. A business concern had earned profits for the past 3 years as follows

2007 –Rs50, 000 2008-Rs, 60, 000, 2009 –Rs70000.

Average capital employed in the business Rs.4, 00,000.

Reasonable rate of return expected in a similar business is 10%

From the above, calculate the value of goodwill under,

- 2 years purchase of the average profits of last three years
- four years purchase of super profits the basis of average profits of previous three years

8. The Balance sheet of Deepak Ltd. as on 31.03.2014 was as under.

Liabilities.	Rs.	Assets.	Rs.
4,000 Equity shares of Rs.100 each	4,00,000	Land and buildings	2,50,000
General Reserve	50,000	Machinery	1,20,000
Profit and loss Account	50,000	Investment at cost (market value Rs.60,000)	70,000
Creditors	90,000	Debtors	100,000
Provision for taxation	40,000	Stock	80,000
		Cash at bank	10,000
	6,30,000		6,30,000

Additional Information:

- a) Land and Buildings and machinery are valued at Rs.2,40,000 and Rs.95,000
 - b) Of the total debtors Rs.5, 000 are bad.
 - c) Good will is to be taken at Rs.50, 000
 - d) The normal rate of dividend declared by such type of companies is 15% on paid up capital
 - e) The average rate of dividend declared and paid by this company is 20% on its paid up capital. Calculate fair value of equity shares
9. The following Trial Balance has been extracted from the book of XYZ LTD .as on 31st march2014. You are required to prepare profit and loss Account and Balance sheet as on the date.

Debit Balance.	Rs.	Credit Balance	Rs.
Land and Buildings	34,000	Share capital	1,00,000
Furniture	6,000	General reserve	5,000
Plant &Machinery	15,000	10%debentures	40,000
Stock on 31 st March 2001	75,000	Sundry Creditors	4,000
Salaries	25,000	Gross profit	75,000
Debtors	10,000	Interest on investments	1,000
5% Investments	20,000	Profit and loss Account-1 ST April	35,000
Bank	5,000		
Advance Income tax	2,000		
Debentures interest	2,000		
Directors fee	7,000		
Rent ,rates and insurance	24,000		
Good will	35,000		
	2,60,000		2,60,000

1. Depreciate the following assets

Land and Buildings at 10% P.a. Plant and Machinery 8% P.a.

2. Provision for bad debts at6%.

3. The Director have recommended

- (a) Transfer .Rs 3,000 to General Reserve Account.
- (b)Equity dividend at 10% on the paid up capital.
- (c)Provision for income tax for Rs 4,000.

10. Rajan Ltd. has the following items in the balance sheet

- (a) 1,00,000 Equity shares of Rs. 50 each Rs.40 each
- (b) General Reserves Rs.11,00,000
- (c) Share Premium Rs.5,00,000
- (d) Capital Reserve Rs.7,00,000

The company decided

- 1. To capitalise its general reserve
- 2. To convert the existing shares into fully paid up
- 3 To issue 20,000 bonus shares of Rs.50 each at a premium of Rs.10 per share out of share premium and Capital Reserve

Pass journal entries in the books of the company

- 11. What is a Share? Explain different types of Shares?
- 12. Explain the legal provisions relating to issue of Shares as per Companies Act 2013

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<i>Commerce</i>	<i>CCA-301G/C C</i>	<i>2020-2021</i>	<i>II.B.Com(gen/comp)</i>
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SEMESTER –III

Corporate Accounting

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Accounting for Share Capital	Profits prior to incorporation	Valuation of Goodwill and Shares:	Company Final Accounts:	Provisions of the Companies Act, 2013
5Marks	1	1	1	0	1
15Marks	1T+2P	1P	2P	1P	1T
Weight age	50	20	35	15	20

Commerce	CBS-302G/C C	2020-2021	II.B.Com(gen/comp)
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SEMESTER –III

SYLLABUS

Business Statistics

Unit 1: Introduction to Statistics:

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

Unit 2: Measures of Central Tendency:

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

Unit 3: Measures of dispersion and Skewness:

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

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson’s correlation coefficient –Spearman’s Rank correlation-probable error

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

Suggested Readings:

1. Business Statistics Reddy, C.R Deep Publications.
2. Statistics-Problems and Solutions Kapoor V.K.

Commerce	CBS-302G/C C	2020-2021	II.B.Com(gen/comp)
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SEMESTER –III

Business Statistics

Model Question Paper

Time: 3 hours

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following questions

2× 5 = 10 M

1. Explain the characteristics of Statistics.
2. What are the Required essential of a Good average
3. What is meant by Correlation?
4. Explain the features of Index Numbers?

SECTION - B

II. Answer any FOUR of the following

4×15 =60 M

5. Explain the characteristics of a good average
6. Calculate Geometric Mean.

C.I	10-20	20-30	30-40	40-50	50-60	60-70
F	4	7	16	20	15	8

7. Calculate Mean deviation.

C.I	10-15	15-20	20-25	25-30	30-35	35-40	40-45	45-50
F	8	10	12	15	10	7	8	5

8. Calculate Bowley's Skewness

X	6	12	18	24	20	16	6
F	4	7	9	18	15	10	5

9. Construct a Histogram.

Marks	325-350	350-375	375-400	400-425	425-450
No.of students	30	45	75	60	35

10. Calculate Karl Pearson's coefficient of correlation from the following.

A	44	80	76	48	52	72	68	56	60
B	48	75	54	60	63	69	72	51	57

11. From the following given data compute trend line by method of Least Squares.

Years (X)	2003	2004	2005	2006	2007
Y	4	11	17	20	26

12. From the following data given Find fishers Index Number.

Commodity	Base year		Current year	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

<i>Commerce</i>	<i>CBS-302G/C C</i>	<i>2020-2021</i>	<i>II.B.Com(gen/comp)</i>
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SEMESTER –III

Business Statistics

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction to Statistics	Measures of Central Tendency	Measures of dispersion and Skewness	Measures of Relation	Analysis of Time Series & Index Numbers
5Marks	1	1	0	1	1
15Marks	1P	1P+1T	2P	1P	2P
Weight age	20	35	30	20	35

Commerce	CBTP-303G C	2020-2021	II.B.Com(gen)
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SEMESTER –III

SYLLABUS

Banking Theory & Practice

Unit-I: Introduction

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

Unit-II: Banking Systems

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

Unit-III: Banking Development

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

Unit-IV: Banker and Customer

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

Unit-V: Collecting Banker and Paying Banker

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

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

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SEMESTER –III

BANKING THEORY & PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2 x 5= 10M

1. Industrial Bank
2. Offshore banking
3. Regional Rural Bank
4. KYC Norms

SECTION- B

II. Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe the functions of commercial banks.
6. What are the various weapons of credit control available to R.B.I
7. Discuss the recent trends and innovations in banking system?
8. Elucidate the Merits and demerits of Branch Banking?
9. What are the functions of NABARD?
10. What are the special features of relationship between banker and customer?
11. Discuss in detail the statutory protection granted to a collecting banker in India
12. Discuss the duties and liabilities of a paying banker.

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Commerce	CBTP-303G C	2020-2021	H.B.Com(gen)
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SEMESTER –III

BANKING THEORY & PRACTICE

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Banking Systems	Banking Development	Banker and Customer	Collecting Banker and Paying Banker
5Marks	1	1	1	1	0
15Marks	2	2	1	1	2
Weight age	35	35	20	20	30

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Commerce	CBL-501(U)	2020-2021	III B.Com(gen/ comp)
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SEMESTER –V

SYLLABUS

Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications

Commerce	CBL-501(U)	2020-2021	III B.Com(gen/ comp)
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SEMESTER –V

Model paper

Business Leadership

Time: 2 hrs

Max. Marks: 50

SECTION- A

I. Answer any FOUR of the following questions

4 x 5= 20M

1. Leadership
2. Trait
3. Power
4. Influence
5. Aditya Birla
6. Azim Premji

SECTION- B

II. Answer any THREE of the following questions

3 x 10 = 30M

7. Explain the qualities of Good leader
8. Explain Different types of leader ship Practices
9. Explain the leadership in Business Organizations
10. Explain the Profiles of Jemshedji Tata
11. Explain the different Styles of Leadership
12. Explain the Profiles of Narayana Murthy

<i>Commerce</i>	<i>CBL-501(U) G/C C</i>	<i>2020-2021</i>	<i>III B.Com(gen/comp)</i>
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SEMESTER –V

Business Leadership

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III
	Introduction	Decision making and Leadership	Special Topics
5 Marks questions	2	2	2
10 Marks questions	2	2	2
Weight age	30	30	30

Commerce	CCOA-502 G/C C	2020-2021	III B.Com(gen/comp)
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SEMESTER –V

SYLLABUS

Cost Accounting

Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

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

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

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

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

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

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SEMESTER –V

Model paper

Cost Accounting

TIME -3hrs

SECTION-A

Max. Marks: 70

I. Answer any TWO of the following:

2x5=10M

1. Define Cost Accounting? Explain its Advantages.
2. Explain about FIFO Method .
3. What are the essential features of a good wage system?
4. Explain about BEP Analysis.

SECTION-B

II. Answer any FOUR of the following:

4x15=60M

5. Distinguish between cost accounting and financial accounting

6. From the following particulars you are required to prepare a cost sheet for the year ending 31.12.2009.

Rs.

Stock of finished goods 31-12-2008	72,800.
Stock of raw materials on 31-12-2008	33,280.
Purchase of raw materials	7,59,200.
Wages	5,16,880.
Sales	15,39,200.
Stock of finished goods on 31-12-2009	78,000.
Stock of Raw materials on 31-12-2009	35,360
Works overhead charges	1,29,220
Office overheads	70,161

The company is intending to send a quotation for a large plant. The estimated material cost is Rs. 52,000 and wages Rs. 31,200. The quotation is to make a profit of 20% on selling price. Show the amount of quotation price.

7. X Ltd has purchased and issued the material in the following order

Jan	1	Purchased	300 units @Rs.3/-per units
	4	purchased	600 <u>units@Rs.4/-per</u> units
	6	Issue	500 units
	10	Purchased	700 <u>units@Rs.4/</u> per units
	15	Issue	800 units
	20.	purchased	300 units @Rs.5/per units
	23.	issue	100 units

Ascertain the quantity of closing stock as on 31st January and state what will be its value (in each case) if issues are made under the First in first out method:

8. From the following information relating to a worker. Calculate which of the following methods of wage payment is beneficial to the worker:

- (a)Time rate
- (b)Piece rate
- (c)Halsey plan.
 - (I) Standard Time in a week 45 hrs
 - (ii) Standard weekly production 450 units.
 - (III) Actual time taken by the worker 40hrs.
 - (Iv) Piece rate Rs.2 per units
 - (v)Hourly rate Rs.25.

9. Product x is obtained after it is processed through three distinct process. The following cost information is available for the operations:

particulars	Total	I	II	III
Material	5,625	2,600	2,000	1,025
Direct wages	7,330	2,250	3,680	1,400
Production over heads	7,330	–	–	–

500 units at Rs.4per unit were intro ducted in process .production over head to be distributed at 100% on Direct wages

The actual output and normal loss of the respective processes are:

	Output unit	Normal loss on input	Value of scrap per unit
Process-I	450	10%	Rs.2
Process-II	340	20%	Rs.4
Process-III	270	25%	Rs.5

There is no stock or work-in-progress in any process.

Prepare process accounts.

10. From the following information pertaining to the two years, calculate.

- P/V ratio
- Amount of sales to earn profit of Rs40,000
- profit on sales Rs.1,20,000.

Years	Sales	Profit
1996	1,40,000	15,000
1997	1,60,000	20,000

11. You are required to calculate from the following data:

- Material price variance
- Material cost variance
- Material usage variance

Standard material cost to produce one tone of chemical “P” is

- 500 kg of material X @Rs.15 per kg.
- 750 kg of material Y @Rs.10 per kg.
- 1000 kg of material Z @Rs.12 per kg.

During the period 100 tons of Chemical P wear produced from the usage of

- 6000 kg of material X@Rs.14 per kg.
- 8000 kg material Y @Rs .12 per kg.
- 10,500 kg materialZ@Rs.15 per kg.

12. The Costing records of Gopi Engineering Company for job 777 reveals Materials Rs 6,015

Wages: Dept .X : 100 Hours @ Rs 4.50 per hour
 Dept .Y : 65 Hours @ Rs 3.00 per hour
 Dept .Z : 35 Hours @ Rs 7.50 per hour

Over head expenses for these three departments were estimated as follows.

Variable overheads :

 Dept .X : Rs 10,000 for 2,500 labour hours
 Dept .Y Rs 6,000 for 2,000 labour hours
 Dept .Z : Rs 4,000 for 500 labour hours

Fixed overheads: estimated at Rs 40,000 for 10,000 Normal Working Hours .your are required to calculate the cost of job No 777.

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Commerce	CCOA-502G/C C	2020-2021	B.Com(gen/comp)
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Cost Accounting

SEMESTER –V

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Elements of Cost	Labour and Over heads	Methods of Costing	Costing Techniques
5 Marks questions	1	1	1	0	1
15 Marks questions	2(1T+1P)	1	1	2	2
Weight age	35	20	20	30	35

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SEMESTER –V

*TAXATION
SYLLABUS*

Unit-I: Introduction: Objectives - Principles of Taxation - Brief History - Basic Concepts; Capitaland Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.

Unit-II: Direct and Indirect Taxes – Service Tax – VAT – Central Sales Tax – Latest Developments.

Unit-III: Computation of income under different heads: Income from Salary; Income from HouseProperty; Deductions u/s 80C to 80U - Income from Capital Gains; Income from Other Sources(simples problems).

Unit-IV: Taxation System in India: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-V: Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income TaxAuthorities.

References:

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

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<i>Commerce</i>	<i>CTAX-503C C</i>	<i>2020-2021</i>	<i>III.B.Com(comp)</i>
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SEMESTER –V

TAXATION
Model Question Paper

Time: 3 Hrs

Max. Marks: 70

SECTION – A

I. Answer any TWO of the following

2X 5 = 10M

1. Explain the principle of Taxation
2. What is VAT
3. U/S 80c
4. Tax Evasion

SECTION – B

II. Answer any Four of the following

4 x15 =60M

5. Give 10 Examples of Incomes Exempted u/s 10.
6. What is Service tax ? Explain different taxable service
7. From the following particulars of sriram, a manger of a firm, compute his taxable income from salary for the A.Y 2017-18
 - a) Basic pay Rs 6000 P.M
 - b) Dearness allowance Rs 400 P.M
 - c) Own contribution to R.P.F Rs 3000 P.M
 - d)Employee’s contribution to R.P.F Rs 3000 P.M
 - e) Interested credited to R.P.F 13% P.A Rs 4680
 - f) House rent allowance Rs 7200P.M rent paid in Delhi Rs5000 P.M
 - g) Medical allowance Rs100 P.M
 - h) Entertainment allowance Rs. 300 P.M

8. Compute income from House property for the assessment year 2016-17

Municipal valuation 16,000 P A. Fair rent 1,80,000 P.A ,Standard rent 1,50,000 P.A , Rent received 1,72,000 P A Municipal taxes 10% Municipal taxes are borne by the owner. Fire insurance Rs 3000, Interest on money borrowed for construction of House property paid Rs .36, 000 The House is let-out throughout the previous year.

9. Mr. Prasad submits the following particulars about sale of assets during 2016-17.

<u>Particulars</u>	<u>Jewellery</u>	<u>Plot</u>	<u>Gold</u>
Sale Price	12, 00,000	50, 80,000	10,20,000
Expenses on sale	10,000	36,000	Nil
Cost of Acquisition	90,000	4, 20,000	1,30,000
Year of Acquisition	1989-90	1986-87	2003-04
CII	172	140	463

He has purchased a house for Rs.27, 00,000 on 1-3-2017.

Calculate the amount of taxable capital gain. CII for 2016-17 is:272

10 .Explain the Modes of Tax Recovery

11. Difference between Tax Planning and Tax Evasion

12. Mention the different Kinds of Incomes Specifically mentioned as Chargeable to tax under the head “Income from Other Sources

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Commerce	CTAX-503C C	2020-2021	III.B.Com(comp)
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SEMESTER –V

TAXATION
Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Direct and Indirect taxes	Computation of income under different heads	Taxation System in India	Tax Planning
5Marks	1	1	1	0	1
15Marks	1T	1T	3P+1T	1T	1T
Weight age	20	20	65	15	20

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<i>Commerce</i>	CGST-503G/C	2020-2021	<i>III.B.Com(gen)</i>
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SEMESTER –V

GOODS & SERVICE TAX FUNDAMENTALS

SYLLABUS

GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – Bagchi Poddar - Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: 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.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

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<i>Commerce</i>	CGST-503G/C	2020-2021	<i>III.B.Com(gen)</i>
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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

MODEL PAPER

TIME -3hrs

Max. Marks: 70

SECTION-A

I. Answer any TWO of the following

2x5=10M

1. What is GST?
2. Dual GST
3. Subsumed under GST
4. Central GST

SECTION-B

II. Answer any FOUR of the following

4x15=60M

5. What are the advantages of Goods and Services Tax
6. What is the Comprehensive Structure of GST in India?
7. Write about Australian Model of GST
8. Explain the Taxes and Duties outside the Purview of GST
9. What are the advantages of IGST?
10. Explain about interstate transactions under GST
11. What is Time supply of goods and services?
12. What is input tax credit and explain it with suitable examples.

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<i>Commerce</i>	CGST-503G/C	2020-2021	<i>III.B.Com(gen)</i>
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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Inrtoduction	GST:Princip les	Taxes and Duties	Inter-State Goods and Services Tax	Time of Supply of Goods & Services
5Marks	1	1	1	0	1
15Marks	1	2	1	2	2
Weight age	20	35	20	30	35

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Commerce	CCG-504G/C C	2020-2021	III.B.Com(gen/ comp)
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SEMESTER –V

SYLLABUS

Commercial Geography

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

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

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

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

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

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

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Commerce	CCG-504G/C C	2020-2021	III.B.Com(gen/ comp)
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SEMESTER –V

Model paper

Commercial Geography

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any Two of the following questions

2 x 5= 10M

1. Global warming
2. Non-food crops
3. Singareni Coal Mines
4. Krishna River

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

5. Explain the internal structure of the Earth
6. What are the measures to be taken to protect the Earth
7. Explain about different types of soils.
8. Explain forest conservation Act 1980.
9. Describe the need for protection of forests
10. Explain renewable and non renewable minerals
11. Explain the importance of interlinking of rivers
12. What are the problems facing by the farmers in India?

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Commerce	CCG-504G/C C	2020-2021	III.B.Com(gen/ comp)
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SEMESTER –V

Commercial Geography

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	The Earth	India-Agriculture	India-Forestry	India-Minerals and Mining	India-Water resources-Rivers
5 Marks questions	1	1	0	1	1
15 Marks questions	2	2	2	1	1
Weight age	35	35	30	20	20

Commerce	CCB 505CE G/C	2020-2021	III.B.Com(gen)
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SEMESTER –V

SYLLABUS

Central Banking

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

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

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

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

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

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..

Commerce	CCB 505CE G/C	2020-2021	III.B.Com(gen)
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SEMESTER –V

Model paper
Central Banking

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2 x 5= 10M

1. Evolution of Central Bank
2. RBI Act 1934
3. Statutory liquidity Ratio
4. Exchange Rate

SECTION- B

II. Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe the functions Central Bank.
6. Explain the differences between RBI and Commercial banks
7. State the Role of RBI in Economic Development
8. What are the various weapons of credit control available to RBI
9. What is Cash Reserve Ratio? Explain its importance
10. Bring out Clearly the Exchange Control Function of the RBI
11. Explain Basle Norms and Prudential Norms.
12. Explain the Checking of Money laundering and frauds.

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(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)

Commerce	CCB 505CE G/C	2020-2021	III.B.Com(gen)
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SEMESTER –V

Guidelines to the paper setter

Central Banking

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Central banking in India	Monetary and Credit policies	Inflation and price control by RBI	Supervision and Regulation
5Marks	1	1	1	1	0
15Marks	1	2	2	1	2
Weight age	20	35	35	20	30

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(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)

Commerce	CRC-506 CE G/C	2020-2021	III.B.Com(gen)
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SEMESTER –V

SYLLABUS

Rural and Farm Credit

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

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

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

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

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

References:

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

Project Work: Rural Credit survey/Banking operations/Credit Appraisal

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SEMESTER –V

Model paper

Rural and Farm Credit

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions

2x 5= 10M

1. Rural Credit
2. Self Help Groups
3. Kisan Credit Card
4. Repayment Capacity

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

5. Describe the significance of Rural Credit
6. Explain Classification of Rural Credit
7. What are Institutional agencies for Financing Agricultural?
8. Explain advantages and disadvantages of Self-Help Groups
9. Explain the principles of Farm Credit
10. Write about NABARD
11. Explain the role of Regional Rural Banks in Farm Credit
12. What is the Analysis of 3C'S of Credit?

Commerce	CRC-506 CE G/C	2020-2021	III.B.Com(gen)
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SEMESTER –V

Guidelines to the paper setter

Rural and Farm Credit

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Rural Credit	Rural Credit Agencies	Farm Credit	Sources of Farm Credit	Farm Credit Analysis
5Marks	1	1	1	0	1
15Marks	2	2	1	2	1
Weight age	35	35	20	30	20