Government College Rajahmundry

An Autonomous Institution since 2000

Affiliated to Adikavi Nannaya University

ESTD. 1853

NAAC 3.38/4.00 (RAF-2017) A+

B.COM (FINANCIAL SERVICES)

Introduced Year: 2023 (Single Major System) **In-Take: 60**

Programme Code: 223 **Course Code: 122301**

PROGRAMME SPECIFIC OUTCOMES

PSO1	Ability to understand practical applications of Banking, Insurance and Financial Services theories.
PSO2	To impart knowledge regarding the components of Indian Financial System
PSO3	To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services.
PSO4	To enable the students to understand the role & functioning of regulatory bodies in Financial Sector
PSO5	To equip the students with skills required to operate in competitive environment in the Financial Service Sector.

CREDIT FRAMEWORK

B.COM (Financial Services)																								
Semester	MAJOR			MINOR			LANAGUAGES			Multidisciplinary			SEC			OOTC			ENIVIRONMENTAL EDUCATION			TOTAL		
	C	H	CR	C	H	CR	C	H	CR	C	H	CR	C	H	CR	C	H	CR	C	H	CR	C	H	CR
I	2	8	8				2	8	6	1	2	2	2	4	4	-	-	-	-	-	-	7	22	20
II	2	8	8	1	4	4	2	8	6				2	4	4	-	-	-	-	-	-	7	24	22
Community Service project of 180 Hours with 4 Credits																								
III	4	16	16	1	4	4	-	-	-	1	2	2	1	2	2	-	-	-	-	-	-	7	24	24
IV	3	12	12	2	8	8	-	-	-	1	2	2	1	2	2	-	-	-	-	-	-	7	24	24
Short Term internship/Apprenticeship/OJT of 180 Hours with 4 Credits																								
V	4	16	16	2	8	8	-	-	-	-	-	-	-	-	-	-	-	-	1	2	2	7	26	26
VI	Semester Internship /apprenticeship/OJT with 12 Credits																							
																					IKS			
VII	3	12	12										2	8	8	1	2	2	1	2	0	6	24	22
VIII	3	12	12										2	8	8	1	2	2	1	2	0	6	24	22
Total	21		84	6		24	4		12	3	6	6	10	32	28	2	4	4	2	4	0	47		160
20 Additional Credits for 10 month mandatory Internship/OJT/apprenticeship																								

Note: C = Courses H = Hours CR = Credits

B.COM (Financial Services)

COURSE STRUCTURE W.e.f Admitted batch 2023-24

SEMESTER – I

S.No	Course Codes	Course Name	Anchoring Department	No. of Hours	Credits	Evaluation		
						CIA	SEE	Total
1	First Language	English	English	4	3	50	50	100
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	T/H/S	4	3	50	50	100
3	Multidisciplinary	Principles of Physical Science	Physics	2	2		50	50
4	Skill Enhancement Courses	Analytical skills	Commerce	2	2		50	50
5		Entrepreneurship Development	Commerce	2	2		50	50
6	122301	Fundamental of Commerce	Commerce & Management studies	4	4	50	50	100
7	122302	Business Organization		4	4	50	50	100

SEMESTER – II

S.No	Course Codes	Course Name	Anchoring Department	No. of Hours	Credits	Evaluation		
						CIA	SEE	Total
1	First Language	English	English	4	3	50	50	100
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	T/H/S	4	3	50	50	100
3	Skill Enhancement Courses	Business writing	Commerce & Management studies	2	2	-	50	50
4		Digital literacy	Computer science	2	2	-	50	50
5	222301	Financial Accounting	Commerce & Management studies	4	4	50	50	100
6	222302	Business Economics		4	4	50	50	100
7	Minor	Choice of the student		4	4	50	50	100

COMMUNITY SERVICE PROJECT

Duration		2 Months			
180 hours		4 Credits			
Assessment components	Project Log	Project Implementation	Project Report	Presentation	Total
Max. Marks	20	30	25	25	100

B.COM (Banking, Insurance and Financial Services)

w.e.f Admitted batch 2022-23

PROGRAM SPEIFIC OUTCOMES:

PSO 1: To understand the nature, scope and concepts of Accounting, Business Operations and Management.
PSO 2: To understand the nature, scope and concepts of financial services sector.
PSO 3: To equip the students with latest skills and knowledge required in banking, financial services and insurance sector.
PSO 4: To develop the students with leadership and entrepreneurial skills required by the BI&FS sector.
PSO 5: Understand the process of identifying business opportunities and threats.

SEMESTER – III

Sl. No.	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(50+50)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(50+50)100	3
3	Life Skills	**1. Environmental Education**	2	50	2
4		1. Personality Development and Leadership **2. Analytical Skills**	2	50	2
5	Skill Development Course	**1. Retailing** **2. Financial Markets**	2	50	2
5	COM307	Advanced Accounting	5	(50+50)100	4
6	COM308	Business Statistics	5	(50+50)100	4
7	COM306	Banking Theory and Practice	5	(50+50)100	4

SEMESTER – IV

Sl. No	Course Codes	Course	No. of Hours	Max. Marks	Credits
1	COM309	Marketing	5	(50+50)100	4
2	COM311	Cost & Management Accounting	5	(50+50)100	4
3	COM143	Business Laws & Income Tax	5	(50+50)100	4
4	COM277	Financial Institutions & Markets	5	(50+50)100	4
5	COM279	Banking Regulations & Practices	5	(50+50)100	4
6	COM315	Goods and Services Tax	5	(50+50)100	4

SHORT –TERM INTERNSHIP

Duration		2 Months			
180 hours		4 Credits			
Assessment components	Project Log	Project Implementation	Project Report	Presentation	Total
Max. Marks	20	30	25	25	100

B.COM (Banking, Insurance and Financial Services)

SEMESTER– V/VI (For Admitted Batch 2021-22)

Sl. No	Skill Enhancement Courses	Pairs	Course Codes	Course	No.ofHours	CIA	SEE	Total Marks	Credits
1	SERIES –A ACCOUNTANCY	I	COM331	Advanced Corporate Accounting	5	50	50	100	4
			COM332	Software Solutions to Accounting	5	50	50	100	4
		II	COM333	Management Accounting	5	50	50	100	4
			COM334	Cost Control Techniques	5	50	50	100	4
		III	**COM335**	**Stock Markets**	**5**	**50**	**50**	**100**	**4**
			COM336	**Stock Market Analysis**	**5**	**50**	**50**	**100**	**4**
2	SERIES – B SERVICES	I	COM178	Advertising and Media Planning	5	50	50	100	4
			COM337	Sales Promotion and Practice	5	50	50	100	4
		II	COM338	Logistics Services and Practice	5	50	50	100	4
			COM339	EXIM Procedure and Practice	5	50	50	100	4
		III	**COM340**	**Life Insurance with Practice**	**5**	**50**	**50**	**100**	**4**
			COM341	**General Insurance with Practice**	**5**	**50**	**50**	**100**	**4**
3	SERIES – C E-COMMERCE	**I**	**COM328**	**Financial Services**	**5**	**50**	**50**	**100**	**4**
			COM283	**Marketing of Financial Services**	**5**	**50**	**50**	**100**	**4**
		II	COM344	Income Tax Procedure &Practice	5	50	50	100	4
			COM273	GST Procedures& Practice	5	50	50	100	4
		III	COM345	E-Commerce	5	50	50	100	4
			COM346	E Filling		50	50	100	4

SEMESTER INTERNSHIP

Duration		4 Months					
180 hours		12 Credits					
Assessment components	Project Log	Project Implementation	Project Report	Presentation	Performance evaluation by Evaluation Committee	External Viva voce	Total
Internal assessment	10	20	10	10	-	-	50
External assessment	-	-	-	-	100	50	150
TOTAL							200

B.COM (Financial Services)
Admitted Batch 2023-24

Syllabus and
Model Question Papers

Semester – I

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(w.e.f. 2023-24 Admitted Batch)
I Year B Com – BIFS– Semester – I

122301: FUNDAMENTALS OF COMMERCE

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

At the end of the course, the student will able to
Identify the role commerce in Economic Development and Societal Development. Equip withthe knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

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Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized

suggestions.

Lab Exercise:

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

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GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)
I Year B Com (Computers) Semester – I

122301: FUNDAMENTALS OF COMMERCE

MODEL PAPER

Time: 2 ½ Hours. **Max Marks: 50**

SECTION – A

Answer any FIVE of the following. **(5×3 = 15Marks)**

1. Balance of Payment
2. WTO
3. Demand and Supply
4. GAAP
5. Accounting Cycle
6. CBDT
7. SEO
8. Digital marketing

SECTION –B

Answer ALL questions. **(5×7 = 35Marks)**

9 . Define Commerce. Explain the Role of commerce in economic development

Or

10. Explain the differences between International and Internal Trade

11. Explain the concepts of National Income

.

Or

12. What are the characteristics of perfect competition

.

13. Define Accounting. Explain the Objectives of Accounting

Or

14. Explain the differences between Financial accounting and Managrment accounting

15.Define taxation. What are the types of taxes

Or

16. Explain the differences between direct and indirect tax.

17. Explain the E-mail marketing. What are the advantages and disadvantages of E-mail marketing

Or

18. Define data analytics. and also explain the prediction of customer behaviour

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I Year B Com – Financial Services– Semester – II

122302: BUSINESS ORGANIZATION

Theory Credits: 4 4 hrs/week

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field ofBusiness Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerceand Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Reference Books:

1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olso

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)
I Year B Com – Financial Services– Semester – II

122302: Business Organization

MODEL PAPER

Time: 2 ½ Hours. **Max Marks: 50**

SECTION – A

Answer any FIVE of the following. **(5×3 = 15Marks)**

1. Classification of Industries
2. Difference between Business, Profession and Employment.
3. Partnership Deed
4. Types of Layout.
5. Size of Business Unit
6. Rationalization
7. The evolution of computers
8. Block diagram of computer.

SECTION –B

Answer ALL questions. **(5×7 = 35Marks)**

9.How does business contribute to economic development?

Or

10. Explain the Importance and Objectives of Business Organization.

11. Define Partnership Firm. Explain the merits and demerits of Partnership firm.

.

Or

12. What are the differences between Private Company and Public Company?

.

13. Discuss the significance of an optimum business size.

Or

14. Explain how factors like transportation and utilities influence plant location decisions.

15. What is rationalization in business combinations and why is it important?

Or

16. Explain Difference between Rationalization and Nationalization

17. Elaborate on the ethical and social implications of computer networks.

Or

18. Explain the role of firewalls in maintaining network security.

SKILL COURSE

w.e.f.2023-24

SEMESTER-I

ENTREPRENEURSHIP DEVELOPMENT

Theory Credits: 2 2 hrs/week

Course Objective: A Generic Course that is intended to inculcate an integrated personal Life Skill tothe student.

Learning Outcomes:

After successful completion of the course the student will be able to;

- Understand the concept of Entrepreneurship, its applications and scope.
- Know various types of financial institutions that help the business at Central, State and LocalLevel
- Understand Central and State Government policies, Aware of various tax incentives,concessions
- Applies the knowledge for generating a broad idea for a starting an enterprise/start up
- Understand the content for preparing a Project Report for a start up and differentiate betweenfinancial, technical analysis and business feasibility.

Syllabus:

Unit-I: Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics
– Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start-ups.

Unit-II: Idea Generation and Project Formulation: Ideas in Entrepreneurships – Sources of NewIdeas – Techniques for Generating Ideas – Preparation of Project Report –Contents; Guidelines for Report preparation – Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI,– State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi
2. Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, NewDelhi
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
7. Peter F. Drucker, Innovation and Entrepreneurship
8. A. Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges &Opportunities
9. Dr. B E V L Naidu, Entrepreneurship. Seven Hills Publishers

Suggested Co-Curricular Activities (As far as possible)

1. Group Discussion
2. Debate
3. Seminar
4. Visit to an SSI and preparing of an outline Report
5. Invited Lecture by a Bank Employee on the Bank Support to a Start Up.
6. Chart showing tax concessions to SSI, MSME both direct and indirect.

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2023-24 Admitted Batch)
I Year B Com(Gen) - Semester – I

ENTREPRENEURSHIP DEVELOPMENT

MODEL PAPER

Time: 2 Hours. **Max Marks: 50**

SECTION – A

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

1. Entrepreneur Vs Entrepreneurship
2. Classification of Entrepreneur
3. Contents of Project Reports
4. Financial Analysis
5. Generating Ideas
6. SIDBI
7. SFC
8. Government policy for MSMEs

SECTION –B

Answer ALL questions. **(3×10 = 30Marks)**

9. Define Entrepreneur and Explain characteristics of successful entrepreneurs.

Or

10. Explain the role of Entrepreneurship in Economic development.

11.. Discuss different sources of New Ideas in Entrepreneurship

Or

12. Explain various Project Appraisal Techniques.

.

13. Explain Functions of NABARD

Or

14. Discuss various Tax Incentives and Concessions to MSMEs by Government.

SKILL COURSE

w.e.f. AY 2023-24

SEMESTER-1

ANALYTICAL SKILLS

Theory Credits: 2 2 hrs/week

Course Objective: Intended to inculcate quantitative analytical skills and reasoning as an inherent abilityin students.

Course Outcomes:

After successful completion of this course, the student will be able to;

1. Understand the basic concepts of arithmetic ability, quantitative ability, logical reasoning, businesscomputations and data interpretation and obtain the associated skills.
2. Acquire competency in the use of verbal reasoning.
3. Apply the skills and competencies acquired in the related areas
4. Solve problems pertaining to quantitative ability, logical reasoning and verbal ability inside and outsidethe campus.

UNIT – 1:

Arithmetic ability: Algebraic operations BODMAS, Fractions, Divisibility rules, LCM & GCD (HCF).**Verbal Reasoning:** Number Series, Coding & Decoding, Blood relationship, Clocks, Calendars.

UNIT – 2:

Quantitative aptitude: Averages, Ratio and proportion, Problems on ages, Time-distance – speed.**Business computations:** Percentages, Profit & loss, Partnership, simple compound interest.

UNIT – 3:

Data Interpretation: Tabulation, Bar Graphs, Pie Charts, line Graphs. Venn diagrams.

Recommended Co-Curricular Activities

Surprise tests / Viva-Voice / Problem solving/Group discussion.

Text Book:

Quantitative Aptitude for Competitive Examination by R.S. Agrawal, S.Chand Publications

Reference Books

1. Analytical skills by Showick Thorpe, published by S Chand And Company Limited, Ramnagar,New Delhi-110055
2. Quantitative Aptitude and Reasoning by R V Praveen, PHI publishers.
3. Quantitative Aptitude for Competitive Examination by Abhijit Guha, Tata Mc Graw HillPublications.

Multidisciplinary Courses Offered for B.A./B.Com./BBA/BCA Majors

w.e.f. AY 2023-24

SEMESTER-I

PRINCIPLES OF PHYSICAL SCIENCES

Credits: 2 2 hrs/week

Course Objective:

The course "Principles of Physical Sciences " is designed to introduce arts students to fundamental concepts and principles of physical sciences, fostering a deeper understanding of the physical world and its interconnections with various disciplines.

Learning outcomes:

Upon completion of the course "Principles of Physical Sciences for Arts Students," students from arts backgrounds will be able to:

1. Understand the foundational principles of physical sciences: Students will develop a comprehensive understanding of the core principles and concepts in physical sciences.

2. Analyse and interpret scientific information: Students will acquire the ability to critically analyse scientific information and data related to physical sciences.

3. Apply physical science principles to real-world scenarios: Students will develop the skills to apply physical science principles to solve real-world problems and scenarios.

Syllabus:

Unit 1: Introduction to Physics

Nature of Physics: Overview of physics as a discipline, its scope, and its relationship to other sciences. Scientific Method in Physics: Introduction to the scientific method and its application in the study of physics. Measurement and Units: Understanding the principles of measurement, SI units, and the importance of accurate and precise measurements. Scalars and Vectors: Differentiating between scalars and vectors, understanding vector addition and subtraction.

Unit 2: Mechanics for Arts Students

Motion and Forces: Introduction to the principles of motion, including velocity, acceleration, and the laws of motion. Energy and Work: Understanding the concept of energy, different forms of energy, and the relationship between work and energy. Circular Motion: Exploring the principles of circular motion, centripetal force, and applications in real-world scenarios. Gravity: Introduction to theconcept of gravity, Newton's law of universal gravitation, and its implications.

Unit 3: Waves and Optics for Arts Students

Waves: Understanding the properties and characteristics of waves, including wave types, wave motion, and wave interference. Sound Waves: Exploring the nature of sound waves, including properties of sound, sound propagation, and the Doppler effect. Light and Optics: Introduction to the behavior of light, reflection, refraction, and the formation of images by mirrors and lenses. Wave Optics: Understanding the principles of interference, diffraction, and polarization of light waves.

Reference Books:

1."Principles of Physics" by David Halliday, Robert Resnick, and Jearl Walker: This textbook coversthe fundamental principles of physics, including mechanics, electromagnetism, thermodynamics, andmodern physics. It provides a comprehensive introduction to the subject and includes numerous examples and exercises for practice.

2. "University Physics" by Hugh D. Young and Roger A. Freedman: This textbook is widely used in university-level physics courses. It covers a wide range of topics in classical physics, modernphysics, and thermodynamics. It is known for its clear explanations and problem-solving approach.

3. "Concepts of Modern Physics" by Arthur Beiser: This book provides an introduction to the principles and concepts of modern physics, including quantum mechanics, atomic and nuclearphysics, and relativity. It is suitable for students with a basic background in physics and mathematics.

4. "The Feynman Lectures on Physics" by Richard P. Feynman, Robert B. Leighton, and Matthew Sands: This three-volume set is based on the famous lectures given by physicist Richard Feynman. Itcovers a wide range of topics in physics, including mechanics, electromagnetism, quantum mechanics, and statistical mechanics. The lectures are known for their engaging style and intuitive explanations.

5. "Physical Science" by Bill Tillery: This textbook provides a comprehensive introduction to the principles of physical science, covering topics such as motion, forces, energy, waves, electricity, and magnetism. It is designed for introductory-level courses and includes numerous examples, illustrations, and practice problems.

6. "Fundamentals of Physics" by Jearl Walker, David Halliday, and Robert Resnick: This textbook iswidely used in physics courses and covers the fundamental principles of classical physics. It includesa strong emphasis on problem-solving and conceptual understanding.

Student activities:

1. Conduct research on a famous physicist or a significant discovery in the field of physics. Write a short report highlighting the physicist's contributions or explaining the importance of the discovery. Include information about how the discovery impacted other scientific fields or technological advancements.

2. Watch videos or animations demonstrating circular motion, such as the motion of objects on a Ferris wheel or a car turning on a curved track. Identify the forces involved, including the centripetal force, and explainhow they contribute to the object's circular motion. Discuss real-world examples where circular motion is significant, such as satellites orbiting the Earth.

3. Set up a wave demonstration using a rope or a slinky to visualize the properties of waves, such as wavelength, frequency, amplitude, and wave speed. Observe how these properties change when altering the parameters of the wave, such as tension or length.

B.COM (Financial Services)
Admitted Batch 2023-24

Syllabus and
Model Question Papers

Semester – II

GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with "A^{+}" Grade)
(w.e.f. 2023-24 Admitted Batch)
I Year B Com – BIFS– Semester – II
222301: FINANCIAL ACCOUNTING

Theory Credits: 4 4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I: Introduction:- Need for Accounting - Definitions, objectives, functions, - Bookkeeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: **Final Accounts: -** Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-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).

Unit-V: Joint Venture Accounts: Joint Venture - 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).

Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these areprepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus .

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2023-24Admitted Batch)
I Year B Com –(Computers) – Semester – II

222301: Financial Accounting

MODEL PAPER

Time: 2 ½Hours **Max. Marks: 50**

SECTION – A

Answer any FIVE of the following. **(5×3 = 15 Marks)**

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

SECTION – B

Answer ALL questions **(5×7 = 35 Marks)**

9.January 1st 2014 machinery was purchased for rupees 10,500 and spend rupees 500 on its Erection. Find out the amount of depreciation at 10 % to be charged under fixed installment method every year and prepare the plant account for the 4 years assuming that it is sold away for Rs 8,500 at the end of 4th year.

(Or)

10 Nagesh purchased a Machine for Rs. 1, 00,000 on 1st April, 2014. He purchased a second Machine on 1st January, 2015 for Rs. 50,000. On 31st December, 2016 the second

Machine Was sold for Rs. 40,000. He closes his books on 31st December every year and charges Depreciation at 10% on written down value method. Show Machinery Account for 3 years.

11. Bala Ram Ltd. maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

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

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Bala Ram Ltd. for the year ending 31-12-2015.

(Or)

12. Write about the different types of reserves.

13. Pushpa purchases goods with Rs. 50,000 from Raghava on 1st August, 2014. She accepted A bill for Rs. 50,000 payable 2 months after due date. Raghava gets the bill discounted at 5% p.a. Pass Journal Entries in the books of Pushpa and Raghava.

(Or)

14. Sandhya has drawn a bill for 3 months on Surya for the amount due from him for Rs. 10,000. On due date Sandhya received Rs. 4,000 from him and drew a new bill for the balance of Rs. 6,000 for a further period of 2 months with an interest of 6% p.a. which bill was accepted by Surya. On the due date of the new bill Surya failed to pay and dishonoured it. Pass journal entries in both the parties.

15. Raju of Amaravathi Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Raju paid Rs.1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs.800 towards unloading charges. His other expenses were: Godown rent Rs. 1250 and Salesman's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor.

(Or)

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

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

(Or)

18. Distinguish between Consignment and Joint Venture.

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GOVERNMENT COLLEGE (AUTONOMOUS)
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(w.e.f. 2023-24 Admitted Batch)
I Year B Com – FS – Semester – II

222302: Business Economics

Hours – 4 (Teaching – 4), Credits: 4

Course Objectives:

- Understand the concept of economics and its relevance to business.
- Comprehend the concept of Demand analysis for making important business decisions
- Learn to apply the concepts of cost and Break-even analysis and learn various theories on production.
- Understand concepts of perfect competition and monopoly for fixation of prices.
- Understand the international business scenario and concepts of BOP.

Unit-I: INTRODUCTION

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

UNIT-II: DEMAND ANALYSIS

Meaning and Definition of Demand, Determinants to Demand. Demand Function, Law of Demand, Demand Curve, Exceptions to Law of Demand. Elasticity of Demand, Measurement of Price Elasticity of Demand.

UNIT – III: PRODUCTION, COST AND REVENUE ANALYSIS

Concept of Production Function, Law of Variable Proportion, Law of Returns to Scale. Concept of Total Revenue, Average Revenue and Marginal Revenue. Classification of Costs ,Break - Even Analysis, applications of Break- Even analysis.

UNIT-IV: MARKET STRUCTURE

Concept of Market – Classification of Markets. Perfect Competition–Characteristics, Equilibrium Price, Monopoly – Characteristics, Equilibrium under Monopoly.

UNIT-V: NATIONAL INCOME AND STRUCTURAL REFORMS

Concepts of National Income- Definition, Measurement of National Income. Trade cycles – Meaning, Phases. Benefits of International Trade, Balance of Trade, Balance of Payments. Concepts of Economic liberalization, Privatization, Globalization. WTO- Objectives, Functions.

Reference Books:

1. Aryasri and Murthy- Business Economics - Tata McGrawHill.
2. H.L Ahuja - Business Economics - Sultan Chand &Sons.
3. S.Sankaran - Business Economics - MarghamPublications.
4. P.C.Chopra - Business Economics –KalyaniPublications.

5. Deepasree - Business Economics - Himalaya Publishing House

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	**Short 3M**
I	**Introduction**	2	1
II	**Demand Analysis**	2	2
III	**Production, Cost and Revenue Analysis**	2	2
IV	**Market Structure**	2	1
V	**National Income and Structural Reforms**	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
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(w.e.f. 2023-24 Admitted Batch)
I Year B Com – FS – Semester – II
222302: Business Economics

MODEL PAPER

BUSINESS ECONOMICS

Time : 2 1/2 Hrs Max Marks:50

SECTION-A

Answer any FIVE Questions of the following 5x3=15

1. Definitions of business economics.
2. Demand Function.
3. Determinants of demand Function.
4. Concept of production function.
5. Law of variable proportion.
6. Monopoly Characteristics.
7. WTO Objectives.
8. Phases of trade cycle.

SECTION-B

Answer the following questions 5x7=35

9 Explain about nature and scope of business economics.

OR

10 Distinguish macroeconomics and microeconomics.

1 1 What is demand? Discuss about exceptions to law of demand.

OR

12 What is elasticity of demand? Discuss about measurement of price elasticity ofdemand.

13 Explain about law of variable proportion and law of returns to scale.

OR

14 What is break- even analysis? Determine the applications of break-even analysis.

15 Define market? Explain about classification of markets?

OR

16 Evaluate the characteristics of perfect competition and discuss about the equilibrium of firm under perfect competition.

17 Define national income and discuss about the methods of measuring national income.

Or

18 Explain the concepts of economic liberalisation, privatisation and globalisation.

SKILL COURSE

w.e.f. AY 2023-24

SEMESTER-II

BUSINESS WRITING

Theory Credits: 2 2 hrs/week

Course Outcomes:

By the end of this course, students will be able to:

1. Understand the fundamentals of business writing, including style, tone, and language.
2. Produce well-structured and concise business documents, such as emails, memos, and reports.
3. Apply principles of effective communication in business letters and interoffice correspondence.
4. Craft persuasive and well-organized business proposals and formal reports.
5. Cultivate a professional and ethical approach to business writing.

Unit 1. Introduction to Business Writing: Importance and purpose of effective business writing; Characteristics of good business writing; Common challenges and misconceptions. Writing Clear and Concise Emails: Appropriate email etiquette in the professional environment, organizing email content and using effective subject lines, Understanding tone and formality in email communication.

Unit 2. Memos and Interoffice Communication: Formatting and structure of memos, Writing memos for various purposes like updates, announcements, requests. Ensuring clarity and coherence in interoffice communication. Business Letters and Formal Correspondence: Structure and components of a business letter, writing persuasive and professional business letters, Responding to inquiries and complaints effectively.

Unit 3: Business Proposals and Reports: Crafting business proposals for projects and initiatives, Formal report writing - format, sections, and organization, Analyzing data and presenting findings in reports. Writing for Digital Platforms: Business writing for websites, social media, and online communication, Leveraging technology for efficient and impactful business writing

Activities:
1. Writing Assignments: Regular business writing tasks covering different document types.
2. Business Proposal Project: Crafting a comprehensive business proposal for a hypothetical scenario.
3. Reports and Presentations: Preparing formal reports and presenting findings to the class.
4. Quizzes and Tests: Assessing understanding of business writing principles and grammar.
5. Class Participation: Active engagement in discussions, peer reviews, and activities.

Text Books:

1. Business Writing Basics by Jane Watson (Author) Publisher: Self Counsel Press Inc; 2nd edition (1 August 2002) ISBN-10: 1551803860 ISBN-13: 978-1551803869
2. Successful Business Writing - How to Write Business Letters, Emails, Reports, Minutes and for Social Media - Improve Your English Writing and Grammar: of Exercises and Free Downloadable Workbook by Heather Baker Publisher: Universe of Learning Ltd; Illustrated edition (1 March 2012) ISBN-10 : 1849370745 ISBN-13 : 978-1849370745
3. Business Correspondence and Report Writing, 6th Edition by R C Sharma, Krishna Mohan, Virendra Singh Nirban. Publisher: McGraw Hill Education (India) Private Limited. ISBN-10: 9390113008 ISBN-13 : 978-9390113002

Reference Books:

1. "The Essential Business Handbook: The Nuts & Bolts of Getting Up and Running Fast" by John Storey and Amelia Storey (Indian Edition)
2. "The AMA Handbook of Business Writing: The Ultimate Guide to Style, Grammar, Punctuation, Usage, Construction, and Formatting" by Kevin Wilson and Jennifer Wauson

SKILL COURSE

w.e.f. AY 2023-24

SEMESTER-II

DIGITAL LITERACY

Theory Credits: 2 2 hrs/week

By undergoing the Digital Literacy course, one should acquire basic knowledge on Computer and he/she is able to

CO1: Perform operations on the computer
CO2: Access the Internet and finding information of interest
CO3: Register for an E-mail account and operating it
CO4: Make bill payments and use other applications of Internet
CO5: Create, edit and format documents using a word processor

Course Duration: 30 Hours

Credits: 2

Unit-1: operate the elements of a computer and performing operations on the computer

Operate the elements of a computer including power cord, power switch, network connecting cable, USB ports, Mouse operations, Keyboard operations, interface icons, GUI elements, Editing options, perform operations including switching on the computer, logging in, locating a file, opening a file, printing a document, storing a file with proper extension, creating a folder/ sub folder in a volume on hard disk and desktop, shifting files from one folder to another, shutting off the computer

Unit-2: Access the Internet to browse information and E-mail operation

Access the Internet, use a search engine, find information on the topic of interest, register for a web-based E-mail account, access E-mail with attachments, reply to an E-mail, forward an E-mail and delete an E-mail message

Unit-3: Make bill payments, other applications using Internet and word processing

Make utility bill payments, booking bus/train tickets, bank transactions, personal transactions, job search through employment portals, mobile/DTH recharge, word processing basics, creating, editing and formatting of text, saving and printing of word document

Prescribed readings:

1. Appreciation of Digital Literacy Handbook published by Department of Electronics & Information Technology, Ministry of Communications & Information Technology, Government of India

Web Resources:

1. https://youtu.be/b2X_j5Bz-VM
2. https://youtu.be/jln3-P6L2ro
3. https://youtu.be/cfDisqUMIyw
4. https://youtu.be/3h_PyURcdrc
5. https://youtu.be/EqN0LBcydBg

Note: Digital Literacy course should be taught by blending the practical demonstration of concepts with hands-on experience by learners using desktop/laptop computer and mobile handset devices

B.Com (BIFS)

Admitted Batch 2022-23

Syllabus and Model Question Papers

Semester- III

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – III

COM307: ADVANCED ACCOUNTING

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

Course Outcomes:

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

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Employ critical thinking skills to understand the difference between the dissolution of the firmand dissolution of partnership and prepare financial statements.

UNIT I:

Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages ofSingle Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:

Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

UNIT IV:

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

Blue Print

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Accounting for Non Profit Organizations	1	1	1	1
II	Single Entry System	1	--	1	1
III	Hire Purchase System	2	1	--	1
IV	Partnership Accounts - I	2	1	--	1
V	Partnership Accounts - II	1	--	1	1

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – III
COM307: ADVANCED ACCOUNTING
MODEL QUESTION PAPER

Time: 2 ½ Hours **Max Marks: 50**

PART-A

Answer Any FIVE Questions **5x3=15M**

1. Entrance Fee
2. Ascertain the paid for stationery during 2019:
   i. Expenditure towards stationery as per
   ii. Income and Expenditure account for 2019 Rs. 6,400
   iii. Stock of stationery 31-12-2019 Rs.1,200
   iv. Stock of stationery 1-1-2019 Rs. 640
3. Statement of Affairs
4. Features of Hire Purchase System
5. Ravi purchased a T.V. on Hire Purchase System. The Cash price of the T.V. was Rs.7,200. He agreed to pay in four quarterly installments of Rs. 2,000 each at the end of each quarter. Calculate interest for each quarter.
6. Fixed and Fluctuating Capitals
7. A and B share profit in the ratio of 5:3. They admit C as a partner. Their new profit-sharing ratio is 7:5:4. Calculate the Sacrificing Ratio.
8. Realization Account

Part-B

Answer ALL Questions **5x7=35M**

9. Distinguish between Receipts and payments Account and Income and Expenditure Account.

(Or)

10. Following are the summary of Receipts and payments of **Pattabhi Memorial Trust** for the year ended 31st December 2008:

Receipts	Rs.	Payments	Rs.
Balance at bank on 1-1-2008:		Salaries	7,150
Building Fund	19,000		
Current Account	1,260		
Members Subscription	12,900	Books	2,100
Fees from non-members	1,200	Rent and taxes	900
Donation for Building	5,000	Electricity	600
Interest on Deposit for Building Fund	1,140	Telephone	400
Misc. Receipts	2,500	General Expenses	1,700
		Scooter Expenses	350
		Cost of Old Scooter	3,860
		Balances on 3-12-2008:	
		Deposit in Building Fund	25,140
		Current account	800

Additional Information:

(i) In 2008, they purchased a plot for Rs. 8,000.

(ii) Fees from non-members include Rs. 50 as fees received in advance for 2009.

(iii) Rent of Rs. 50 for January, 2009 was paid on 15th of December, 2008.

(iv) Salaries of Rs. 650 for December, 2008 were not paid up to 15th of January, 2009.

Prepare Income and Expenditure Account for the year ended 31st December, 2008 and a Balance Sheet as on that date.

11. Distinguish between Single Entry System and Double Entry System.

OR

12. Mr. Ramlal keeps his books under single entry system.

Particulars	1-1-2017	31-12-2017
	Rs	Rs
Bank overdraft	10,000	12,000
Furniture	20,000	20,000
Land and Building	70,000	70,000
Investments	----	10,000
Sundry Debtors	20,000	30,000
Sundry Creditors	30,000	40,000
Stock	45,000	50,000
Motor Car (1-7-2017)	----	20,000
Cash	10,000	20,000
Plant and Machinery	40,000	40,000

During the year he withdraw Rs.10,000 for personal use. On 1-7-2017 he introduced further capital of Rs. 20,000 by selling his private house.

Adjustments:

a) Appreciate Land and Building by 20%.

b) Debtors include Rs. 1,000 from a customer who is insolvent and is irrecoverable.

c) Maintain RDD at 5% on Debtors.

d) Depreciate Plant and Machinery at 10%, Furniture at 5%, and Motor car at 10%.

Prepare a statement showing profit or loss for the year 2017.

13. A mini bus is purchased for Rs.1,60,000 under hire-purchase arrangement on 1.1.2006. The amount payable is Rs. 40,000 on 1.1.2006 on entering the agreement and the balance in three annual installments of Rs.50,000 each at the end of each year. Depreciation is charged at 10% on written down value method. Pass the necessary journal entries in the books of both the parties.

OR

14. On 1st Jan. 2018 a company purchased wagons on the Hire purchase System. The each price of the wagons was Rs.59,600 and the payment was to be made as follows: Rs.16,000 was to paid on agreement and the balance in 3 installments of Rs.16,000 each at the end of each year. 5% interest per annum is charged by the wagon company. The buyers have decided to write off 10% annually on the diminishing cash value. Prepare necessary ledger accounts in the books of the buyer.

15. A and B are partners in a firm sharing profits and losses 60% and 40% respectively. Their Balance Sheet as on 31.12.2002 was as follows.

Liabilities		Rs	Assets	Rs
Creditors		40,000	Cash at bank	2,000
Capitals			Debtors	25,000
A	40,000		Stock	40,000
B	30,000	70,000	Plant and Machinery	43,000
		1,10,000		1,10,000

The partners agree to take **C** as partners on the following terms.

(a) That C will pay Rs.20,000 as capital for 40% of future profits of the firm.

(b) The assets are to be re-valued before his admission. The stock can be reduced to Rs.35,000 and

plant and Machinery be depreciated by 10%.
(c) That a provision of 2 ½ % be created against debtors.
(d) As the new partner is unable to pay anything for goodwill, a goodwill accountcan be raised in the books of the firm for Rs.30,000.

Prepare necessary ledger accounts to record the above transactions and prepare the resultant balance sheet.

OR

16. P,Q and R partners sharing profits and losses equally. The Balance Sheet at 31st Dec. 2008 is as follows:

Liabilities	Rs	Assets	Rs
Sundry Creditors	5,000	Cash at Bank	3,000
Current Accounts:		R's current account	2,500
P	2,000	Bill's receivable	5,000
Q	3,000	Sundry debtors 20,000	
Reserve	6,000	Less : Bad debts provision 1,000	19,000
Capitals : P	10,000	Stock	18,000
Q	15,000	Fixtures	3,500
R	10,000		
	51,000		51,000

R reties on the data and the following adjustments are to be made for the purpose

1) Goodwill is valued at Rs.12,000
2) Fixtures to be depreciated by 5%
3) Stock to be appreciated by 10%
4) Bad debts provision to be increased by Rs.500

Find out the amount due to R and transfer it to his loan account. Pass journal entries, open partners capital accounts and revaluation account, and prepare the opening Balance Sheet of the continuing partners.

17. Distinguish between dissolution of partnership and dissolution of a Firm.

OR

18. The Balance Sheet of A, B and C sharing profit and loss as 3:2:1 respectively stood as follows on 30th June 2004.

Liabilities	Rs	Assets	Rs
Creditors	50,400	Cash at Bank	3,700
Reserve fund	22,000	Stock	20,100
Capital Accounts:		Debtors	62,600
A	30,000	Investments	16,000
B	20,000	Furniture	6,500
C	10,000	Building	23,500
	1,32,400		1,32,400

The firm was dissolved as on that date. For the purpose of dissolution, the investments were valued at Rs.18, 000 and stock at Rs.17, 500. An agreed to take over the investments and B to take over the stock. C took over the furniture at book value. Debtors and Buildings realized Rs.57, 000 and Rs.25,000 respectively. Expenses of realization amounted to Rs.450. In addition one bill for Rs.500 under discount was dishonoured and had to be taken up by the him. Give necessary ledger accounts to close the books of the firm.

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GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – III

COM308: BUSINESS STATISTICS

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

Course Outcomes:

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

- Identify transactions and events that need to be recorded in the books of accounts.
- Develop the skill of recording financial transactions and preparation of reports inaccordance with GAAP.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.
- Understand the Accounting treatment of Share Capital

Unit 1: Introduction to Statistics:
Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:
Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of Dispersion:
Properties of dispersion – Range - Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation

Unit 4: Measures of Correlation:
Meaning and use of correlation – Types of correlation-Karl Pearson's correlation coefficient – Spearman's Rank correlation-probable error

Unit 5: Analysis of Index Numbers:
Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

Reference Books:

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

Blue Print

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

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
Model Question Paper

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

II B.Com (BIFS) III SEMESTER

COM308::BUSINESS STATISTICS

Time: 2 1/2Hours **Max Marks: 50**

PART - A

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

1. What are the differences between Primary and Secondary data?
2. Find the Arithmetic Mean of the following data.

X	5	10	15	20	25	30	35	40
F	5	9	13	21	20	15	8	3

3. Calculate the Mean Deviation from Mean from the following data.

Sl. No.	1	2	3	4	5	6	7
Numbers	3000	4000	4200	4400	4600	4800	5800

4. Explain the features of Good Average.
5. Importance of Index Numbers
6. Explain the types of Correlation
7. Explain the objectives of Dispersion.
8. Calculate PE from the following data

No. of pairs = 10, Coefficient of Correlation value 0.72

PART-B

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

9. Define Statistics, Explain the importance and limitations.

(or)

10. Draw Histogram and find out the Mode from the following Data.

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

11. Find the Arithmetic Mean from the following data.

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

(Or)

12. Calculate the Mode from the following data.

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

13. Calculate Co-efficient of Quartile Deviation from the following data

Marks	20-30	30-40	40-50	50-60	60-70	70-80
Students	5	10	25	45	10	5

(Or)

14. Calculate Co-efficient of Standard Deviation from the following data

Marks	10-20	20-30	30-40	40-50	50-60	60-70
Students	4	6	8	10	9	4

15. Calculate Co-efficient of Correlation from the following data.

X	11	7	9	5
Y	10	8	6	5

(Or)

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

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

17. Calculate the Price Index from the following Data and Check whether Time Reverse test is satisfied:

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

(Or)

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

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

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GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – III

COM306::Banking Theory and Practice

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

Course Outcomes :

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.

SYLLABUS

Unit-I: Introduction:
Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - 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- NEFT – Mobile Banking

Unit-III: Types of Banks:
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.

References:

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
3. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
4. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

Blue Print

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Introduction	2	1
II	Banking Systems	2	2
III	Types of Banks	2	1
IV	Banker and Customer	2	2
V	Collecting Banker and Paying Banker	2	2

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

II Year B Com (BIFS) – Semester – III

COM306::Banking Theory and Practice

MODEL PAPER

Time: 2 ½ Hours **Max. Marks: 50**

SECTION – A

Answer any FIVE of the following. **(5×3 = 15 Marks)**

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

SECTION – B

Answer ALL questions **(5×7 = 35 Marks)**

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

(Or)

10. Differentiate between Reserve Bank and Commercial Banks activities.

11. Define Branch Banking. Explain the advantages and Disadvantages of Branch Banking?

(Or)

12. Explain the Recent Innovations in Indian Banking Sector.

13. Discuss the Role and Importance of Co-operative Banks in India.

(Or)

14. Explain the Role of NABARD in agricultural development.

15. Define Banker and Customer. Explain about various types of customers.

(Or)

16. Explain about general relationship between Banker and Customer.

17. Explain the Duties and Responsibilities of Collecting Banker.

(Or)

18. Explain about Statutory Protection to Collecting Banker.

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B.Com (BIFS)
Admitted Batch 2022-23
Syllabus and Model Question Papers

Semester- IV

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(w.e.f. 2020-21 Admitted Batch)
II Year B Com- (BIFS) – Semester – IV

COM309:: MARKETING

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

Course Outcomes:

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the 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.

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.

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
3. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
4. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
5. C N Sonanki, Marketing, Kalyani Publications.

Blue Print

Unit	Name of the Topic	Theory	
		Essay 7M	Short 3M
I	Introduction	2	2
II	Consumer Behaviour and Market Segmentation	2	1
III	Product Management	2	1
IV	Pricing Decision	2	2
V	Promotion and Distribution	2	2

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(w.e.f. 2020-21 Admitted Batch)
II Year B Com- (BIFS) – Semester – IV
COM309::MARKETING
MODEL PAPER

Time: 2 ½ Hours **Max. Marks: 50**

SECTION-A

Answer any FIVE of the following **(5x3 = 15M)**

1. Selling Concept
2. Marketing Environment
3. Consumer Behaviour
4. Packaging and Labeling
5. Penetration Pricing
6. Online Marketing
7. Publicity
8. Objectives of Pricing

SECTION-B

Answer ALL the Questions. **(5x7 = 35M)**

9. What is the different concept of marketing?

(OR)

10. What is marketing mix variables?

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

(OR)

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

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

(OR)

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

15. Explain the importance and factor influencing pricing

(OR)

16. Explain the different pricing strategies? What are new product pricing methods?
17. Explain Promotion mix.

(OR)

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

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(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – IV

COM311:: COST AND MANAGEMENT ACCOUNTING

Course Outcomes:

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

- 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.

UNIT 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)

UNIT 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 Methods only (including problems)

UNIT III: Process 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 IV: Financial Statement Analysis: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT 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 BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
3. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
4. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
5. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.

Blue Print

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Introduction	1	--	1	2
II	Material and Labour Cost	2	1	--	1
III	Process Costing	1	--	1	1
IV	Financial Statement Analysis	1	1	1	--
V	Marginal Costing	2	1	--	1

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(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – IV
COM311:: COST AND MANAGEMENT ACCOUNTING
MODEL PAPER

Time: 2 ½ Hours **Max Marks: 50**

SECTION - A

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

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

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

6. Limitations of Marginal Costing
7. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

Year	**Sales**	**Stocks**	**Profit before tax**
2013	1,881	709	321
2014	2,340	781	435
2015	2,655	816	458
2016	3,021	944	527
2017	3,768	1,154	672

8. Abnormal Loss

SECTION - B

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

9. What is Cost Accounting? Explain the advantages of Cost Accounting.

(OR)

10. From the following particulars prepare Cost sheet as on 31st December 2016

	Rs.		Rs.
Direct material	1, 00,000	Depreciation:	
Direct wages	30,0000	Factory plant	500
Wages of foreman	2,500	Office premises	1,250
Electric power	500	Consumable stores	2,500
Lighting:		Manager's salary	5,000
Factory	1,500	Director's fees	1,250
Office	500	Office stationery	500

Storekeeper's wages	1000	Telephone charges	125
Oil and water	500	Postage and telegrams	250
Rent : Factory	5,000	Salesmen's salaries	1,250
Office	2,500	Travelling expenses	500
Repairs and Renewals:		Advertising	1,250
Factory plant	3,500	Warehouse charges	500
Office premises	500	Sales	1,89,500
Transfer to reserves	1,000	Carriage outward	375
Discount on shares written off	500	Income- tax	10,000
Dividend	2,000		

11. A worker produced 100 articles during 44 hours in a week.

Hourly wage rate is Rs.19. The estimated time to produce 1 Article in 30 minutes. Under incentive scheme this time is allowed is increased by 20%.

Calculate Gross wage under:

(a) Time rate (c) Piece rate

(b) Halsey plan (d) Rowan plan

(OR)

12. From the following particulars prepare Store Ledger by Weighted average price method..

January 1st 2016 Balance 100 units at Rs.10 per unit

Purchases

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

Issues

Date	Units
January 20th	80 units
February 20th	30 units
March 10th	40 units

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

		Process – I		**Process – II**		**Process – III**	
Passed on to the next process		75%		50%		--	
Send to warehouse for sale		25%		50%		100%	
Expenses incurred:	Rs.	Tons	Rs.	Tons	Rs.	Tons	
Raw Materials	1,20,000	1000	28,000	140	1,07,840	1348	
Manufacturing wages	20,500	--	18,520	--	15,000	--	
General Expenses	10,300	--	7,240	--	3,100	--	

Prepare process cost accounts.

(OR)

14. What is Job Costing? Explain the features and advantages of Job Costing?

15. The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	1,03,100	1,03,200		1,03,100	1,03,200

You are required to prepare Comparative Balance Sheet.

(OR)

16. Discuss about the advantages and limitation of Financial Statement Analysis.
17. The sales and profit during the years were as follows.

Year	**Sales**	**Profit**
2015	2,40,000	30,000
2016	2,70,000	42,000

Calculate:-

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

(OR)

18. Explain the advantages and limitations of Marginal Costing.

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II Year B Com (BIFS) – Semester – IV

COM143 – Business Laws and Income Tax

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

Course Outcomes:

- To identify the fundamental legal principles behind contractual agreements.
- To make the students understand various provisions of Income Tax Act, 1961 and Calculation part of Income Tax.
- situations, like general contracts and the Sale of Goods Act 1930
- To Educate the students about Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.

Unit – I: Contract

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

Unit – II: Offer and Acceptance

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

Unit – III: Capacity of Parties and Contingent Contract

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

Unit – IV: Income Tax Law

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

Unit – V: Income from Salary

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

Reference Books:

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

Blue Print

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

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(W.e.f. 2020-21 Admitted Batch)
II Year B Com (BIFS) – Semester – IV
COM143 – Business Laws and Income Tax
MODEL PAPER

Time: 2 1/2 Hours **Max. Marks: 50**

SECTION – A

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

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

SECTION – B

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

9. Explain the essential elements of a Valid Contract.

(OR)

10. Explain various types of Contracts.

11. Define Acceptance. What are the essential elements of a Valid Acceptance?

(OR)

12. "No Consideration, No Contract" – Explain.

13. Discuss about the Minor's Contracts.

(OR)

14. Explain different Modes of Discharge of Contract.

15. How do you determine the Residential Status of an Individual?

(OR)

16. Define Salary. Explain the main characteristics of Salary.

17. Define Agricultural Income and Non-Agricultural Income and give examples.

(OR)

18. Mr. Karthik an employee of Ranchi (population 15 Lakhs) based company provides the following particulars of his salary income:

i. Basic Salary Rs. 12,000 pm

ii. Bonus Rs. 12,000

iii. Commission on Turnover achieved by Mr. Pandu Rs. 42,000

iv. Entertainment Allowance Rs. 2,000pm

v. Club facility Rs. 6,000

vi. Transport Allowance Rs. 1,000pm

vii. Free use of car of more than 1.6lt. Capacity for both personal and office purpose. Expenses are met by employer

viii. Rent Free House provided by employer. Lease rent paid by employer Rs. 6,000 pm

ix. Education Allowance for three children of the employee Rs. 22,500

x. Gas, water and electricity bill issued in the name of employee but, paid by employer Rs. 16,800

Compute Income under the head salary for the assessment year 2020-21.

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II B.Com (BIFS) IV Semester
(For Admitted Batch 2020-21)
Syllabus

COM277::FINANCIAL INSTITUTIONS AND MARKETS

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

UNIT-I: Indian Financial System

Indian Financial System- Objectives, Functions and Structure of Indian Financial System. Role of Financial System for the development of Economy- Functions and Structure of Financial Institutions, Financial Markets and Financial Instruments.

UNIT-II: Financial Institutions

Origin – Concept – Definition – Structure and Role of Financial Institutions. Non-Bank Financial Companies –Concept and Scope and Role, Structure – Growth – Regulation of NBFCs.- An Overview of the Present Position of NBFCs.

UNIT-III : Financial Markets – An overview

Financial Markets- Introduction, Types of Financial Markets, Components of Money Market, Components of Capital Markets, Differences between Money Market and Capital Market, Differences between Primary Market and Secondary Market

UNIT-IV: Money Market and Capital Market:

Money Market Instruments and Capital Market Instruments- Equity & Bond Market: Issue of Shares- Types of Equity- Stock Exchanges in India- Different Types of Bonds Available in the Market – Various Innovations in the Equity & Bond Market.

UNIT-V: Stock Exchange:

Functions and Objectives of Stock Exchange, BSE and NSE- Securities and Exchange Board of India – Powers and Functions of SEBI – Regulatory Framework in India. Role of SEBI in Investor Protection**.** Financial Sector Reforms and Problems.

Reference Books:

1. Bhole, L.M – Financial Institutions and Markets, Tat McGraw – Hill Publishing Company Limited, New Delhi, 2005.
2. Khan, M.Y – Indian Financial System, Tat McGraw Hill Publishing Company Limited, New Delhi, 2004
3. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai.
4. Vasant Desai, Indian financial system, Himalaya Publisher.

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Units	Essay- 7 Marks	Short – 3 Marks
Unit-I	**2**	**1**
Unit-II	**2**	**2**
Unit-III	**2**	**1**
Unit-IV	**2**	**2**
Unit-V	**2**	**2**

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II B.Com (BIFS) IV Semester
(For Admitted Batch 2020-21)
Model Question Paper
COM277: FINANCIAL INSTITUTIONS AND MARKETS

Time: 2 ½ Hrs Max. Marks: 50

SECTION-A

Answer any **FIVE** from the following questions 5 x3 = 15 M

1. Indian Financial System.
2. Financial Markets.
3. Non-Bank Financial Companies.
4. Role of Financial Institutions.
5. Differences between Primary Market and Secondary Market.
6. Types of Financial Markets.
7. Capital Market Instruments.
8. BSE and NSE

SECTION- B

Answer **All** the questions 5 X 7 = 35 M

9. Define Indian Financial System. Explain the various functions of Indian Financial System and Structure of Indian Financial System.

OR

10. Functions and Structure of Financial Institutions and Financial Markets.

11. Structure and Role of Financial Institutions .

OR

12. Explain Role and Structure of Non-Bank Financial Companies.

13. Types of Financial Markets, Components of Money Market, Components of Capital Markets.

OR

14. Differences between Money Market and Capital Market.

15. Define Discuss Money Market Instruments and Capital Market Instruments.

OR

16. Explain the Different Types of Bonds Available in the Market.

17. Functions and Objectives of Stock Exchange.

OR

18. Explain Role of SEBI in Investor Protection.

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II B.Com (BIFS) IV Semester
(For Admitted Batch 2020-21)
COM279::Banking Regulations and Practices

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

Course Outcomes:

- To understand the Indian banking system and regulatory practices
- To study the role and functions of Reserve Bank of India.
- To analyze the Non-Performing Assets of Indian Commercial banks

UNIT-I: Overview of Indian Banking System:

Indian Banking System – Evolution; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs. Banking Sector Reforms.

UNIT-II: Regulatory Framework of Banks :

Constitution, Objectives, Functions & powers of RBI; Tools of Monetary Control; Regulatory Restrictions on Lending; Business of Banking; Constitution of Banks; RBI Act, 1934; Banking Regulation Act, 1949;; Govt. as a Regulator of Banks;

UNIT-III: Regulation of Banking Business :

Power of RBI to Issue Directions; Acceptance of Deposits; Nomination; Loans and Advances; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Reserve Funds; Maintenance of CRR, SLR; Assets in India.

UNIT-IV: Non-Performing Assets :

Definition; Income Recognition; Asset Classification; Provisioning Norms; Calculation of Interest and Annuities: Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Installments; Fixed and Floating Interest Rates; Calculation of Annuities;

UNIT- V: Securities for Banker's Loans:

Types of Securities; Assignment; Lien; Set-off; Hypothecation; Pledge; Mortgage; Indemnities and Guarantees; Factoring; Bill discounting; Letter of Credit; Commercial Papers; Bank Guarantees; Book debts; Corporate Securities; Charges. Documentation: Types of Documents; Procedure; Stamping; Securitization.

Reference Books:

1.Guru Swamy, " Banking Theory and Practice" Tata Mc Graw Hill

2.Krishna, Raju and Manjusha, Priya, " Banking Theory and Practice" Pragathi Prakashan educational Publishers.

3.E.Gordon & K.Natarajan, "Banking Theory and Practice", Himalaya Publishing House

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Units	Essay – 7 Marks	Short – 3 Marks
Unit-I	**2**	**1**
Unit-II	**2**	**2**
Unit-III	**2**	**1**
Unit-IV	**2**	**2**
Unit-V	**2**	**2**

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A^{+}" Grade)
II B.Com (BIFS) IV Semester
(For Admitted Batch 2020-21)
Model Question Paper
COM279: Banking Regulations and Practices

Time: 2 ½ Hrs Max. Marks: 50

SECTION-A

Answer any **FIVE** from the following questions 5 x 3 = 15 M

.

1. Indian Banking System.
2. Banking Sector Reforms..
3. Tools of Monetary Control.
4. CRR & SLR.
5. Internet Banking Guidelines.
6. Non-Performing Assets.
7. Asset Classification.
8. Letter of Credit.

SECTION- B

Answer **All** the questions 5 x 7 = 35 M

9. Define Indian Banking System. Explain the Banking Sector Reforms.

OR

10. Evolution and Structure of Indian Banking System in India.

11. Objectives, Functions & powers of RBI.

OR

12. Explain the Tools of Monetary Control.

13. Regulation of Payment Systems.

OR

14. Regulation of Money Market Instruments.

15. Define Non-Performing Assets and explain Income Recognition & Asset Classification.

OR

16. Explain the Provisioning Norms of Non-Performing Assets.

17. Explain Types of Securities.

OR

18. Explain concepts of Hypothecation; Pledge; Mortgage; Indemnities and Guarantees.

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RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2020-21 Admitted Batch)
II Year B Com (General) – Semester – IV

COM315::GOODS AND SERVICE TAX

Course Outcomes:

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- 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.

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

UNIT II: GST Principles –Vijay KelkarSha 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

UNITIII: 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, GSTR2A, GSTR-3, GSTR3B-Annual Returns GSTR-9, GSTR9A, GSTR9B &GSTR9C Records to be maintained under GST.

REFERENCES BOOKS:

1. T.S.Reddyand 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. GoodsandServicesTaxinIndia -Notificationsondifferentdates.GSTBill2012.

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Name of the Topic	Short 3M	Essay 7M
Introduction to GST	2	2
GST Principles	2	2
Tax Invoice	2	2
Time of Supply of Goods & Services	1	2
GST Returns	1	2

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2020-21 Admitted Batch)
II Year B Com (General) – Semester – IV
COM 315:: GOODS AND SERVICE TAX
MODEL PAPER

Time: 2 ½ Hours **Max. Marks: 50**

Section-A

Answer any FIVE of the following **5x3=15M**

1. VAT
2. Octroi Duty
3. Dual GST
4. Services Tax
5. Transaction Value
6. Bill of Supply
7. Input Tax Credit
8. GSTR 9B.

Section-B

Answer ANY FIVE of the following **5x7=35M**

9. Explain the various taxes subsumed under GST

(OR)

10. Explain the provisions regarding registration of Supplier under GST.

11. Briefly explain the structure of GST model in India

(OR) Briefly explain the taxation reforms in India.

12. Explain the reverse charge mechanism under GST

(OR)

13. Briefly explain the provisions relating to Composite Supply and Mixed Supply?

14. Explain the cross utilization of input tax credit between CGST and SGST.

(OR)

16. State the provisions relating to time of supply under GST.

17. Explain the procedure for filing of various returns under GST.

(OR)

18. Briefly explain the process relating to filing of GSTR-9.

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B.Com (BIFS)
Admitted Batch 2021-2022
Syllabus and Model Question Papers
Semester-V

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f. 2020-21 Admitted Batch)
III BIFS - Semester – V

Code 335: STOCK MARKETS

SYLLABUS

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

Course Outcomes:

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

1. Expose to theory and functions of the Share Market in Financial Sector as job careers
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements

Course with focus on Employability / Entrepreneurship / Skill Development Modules:

Entrepreneurship		**Employability**		**Skill Development**	

UNIT1: Introduction:

Nature – Scope and basics of stock market - Introduction of Investments-Need of Investment-Short and Long Term investment-Money market Vs. Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares-Forward Contract and Future Contract-Types of Investors- Speculators, Hedgers, Arbitragers.

UNIT2: Capital Markets:

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India – Qualified Individual/Institutional Buyers-Under writers.

UNIT3: Financial Intermediaries:

Depositories--BuyBackofShares--ForwardContractand FutureContract-differences–Participants in Future Contract-Clearing of Mechanism.

UNIT4: Stock Indices:

Index and its types -SENSEX-Calculation Methodology-Types of Clearing Members .BSE-NSE-Difference between BSE and NSE - NASDAQ.

UNIT5: Regulatory Mechanism:

Security and Exchange Board of India (SEBI)-Powers, functions,-Over the Counter Exchange (OTCE)of India-Functions and Mechanism.

References Books:

1. I.M.Pandey.,Financial Management,VikasPublishingHouse
2. PrasannaChandra,Fincial ManagementTaTaMcGrawHill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. KhanMY,JainPK,Financial Management,Tata McGrawHill

Co-Curricular Activities:

- Training of students by a related field expert.
- Assignments,(including technical assignments like identifying the investors and their activities in share markets)
- Quiz, E-Assignments, Group Discussions etc.
- Seminars, conferences, discussion by inviting concerned institutions.
- Invited lecturers and presentations on related topics by field experts.
- Visits to local Investment Institutions, offices,

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Unit	Name of the Topic	7 Marks	3 Marks
I	Introduction	2	2
II	Capital Markets	2	2
III	Financial Intermediaries	2	2
IV	Stock Indices	2	1
V	Regulatory Mechanism	2	1

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
III BIFS - Semester – V
COM335: STOCK MARKETS
MODEL PAPER

Time: 2 ½Hours **Max Marks: 50**

SECTION - I

Answer any FIVE of the following Questions. **5 X 3 = 15 Marks**

1. Hedgers
2. Secondary Market
3. Types of Mutual Funds
4. Under writers
5. Buy Back of Shares
6. Depositories
7. SENSEX
8. SEBI

SECTION – II

Answer ALL the Questions. **5 X 7 = 35 M**

9. Define the term Investment. Discuss the different Avenues available to an Investor for making an Investment.

OR

10. Explain the difference between the Capital Market and Money Market.
11. Define Secondary Market. Explain the major players in the secondary market.

OR

12. Discuss different instruments of the Capital Market.
13. List out and explain the Participants in the Future Contract.

OR

14. Distinguish between Forward Contract and Future Contract.
15. Explain the different types of Clearing Members in the Stock Market.

OR

16. Distinguish between BSE and NSE.
17. Explain the Role and Functions of SEBI.

OR

18. Discuss about functions of OTCE.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(w.e.f. 2020-21 Admitted Batch)
III BIFS - Semester- V
COM 336: STOCK MARKETS ANALYSIS
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Course Outcomes:

By the completion of the course, the students are able to

1. Expose theory and functions of the monetary and Financial Sector as job careers
2. Study the functioning of local Capital markets and
3. Create awareness among the public by giving reporting after analysis
4. Acquire knowledge on operations of Share Market and Research skills
5. Enhance their skills by involving activities of Share Market analysis

SYLLABUS

UNIT 1: Introduction, Nature, Scope and basics of stock market analysis: `Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, and Quantity Analysis.

Activity: Seminar on security analysis

UNIT 2: Fundamental Analysis-Based on Company's Records and Performance-EPS Ratio Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value

Activity: Preparation of report on fundamental analysis

UNIT 3 –**Technical Analysis**- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

Activity: Group discussion on share price movement

UNIT 4- **Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

Activity: Assignments (including quantity analysis of focus groups)

UNIT 5: – **Mutual Funds:** Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis

Activity: Hands on experience with the help of field visits

References:

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing Hous
3. Prasanna Chandra,Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodaran Aswath, Valuation: Security Analysis for Investment and corporate Finance.,Johnwiely, Newyork

Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of local financial institutions,
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
5. Invited lectures and presentations on related topics by field experts.

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Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Introduction	-	–	2	2
II	Fundamental Analysis	1	–	1	2
III	Technical Analysis	–	–	2	1
IV	Quantity Analysis	–	--	2	1
V	Mutual Funds	–	--	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2020-21 Admitted Batch)

III BIFS - Semester – V

COM 336: STOCK MARKET ANALYSIS

MODEL PAPER

Time: 2 ½ Hours. **Max Marks: 50**

SECTION – A **(5×3 = 15 Marks)**

Answer any FIVE of the following.

1. Stock Market
2. Security Analysis
3. Fundamental Analysis
4. Bullish Pattern
5. Market Trends
6. Dow Theory
7. Mutual Fund
8. Asset Management

SECTION – B **(5×7 = 35 Marks)**

Answer ALL questions.

9. Define Investment. What are the characteristics of investment?

Or

10. Describe the need and importance of Security Analysis.
11. Explain the Fundamental Analysis based on the company's records and performance.

Or

12. To find out the approximate dividend payment ratio to have the share price Rs 56 by using Walter's model , based on following information available for a company.

Net Profit	Rs 50 lakhs
Out standing 10 % Preference Shares	80 lakhs
Number of Equity Shares	5 lakhs
Return On Investment	15 %
Cost of Capital (after tax) (ke)	12 %

Describe the Technical analysis based on share price movement.

Or

13. Explain the Overview of Bullish and Bearish Patterns.
14. Explain the Quantity Analysis based on data for special Research purpose

Or

15. Describe the Descriptive, Correlation and Comparative in Quantity Analysis.
16. Explain the importance and the role of Mutual Fund.

Or

17. Define Mutual Funds and explain various schemes in India

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
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(W.e.f. 2022-23 Admitted Batch)
III BIFS – Semester – V

COM340 LIFE INSURANCE WITH PRACTICE

Time: 2 ½ Hours **Max. Marks: 50**

Course Outcomes

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance , schemes and policies and insurancecompanies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

	Skill Development		Entrepreneurship		Employability

Unit-I: Features of Life insurance contract

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - GroupSuperannuation Schemes, Social Security Schemes- Life Insurance companies in India.

Unit-II: Plans of Life Insurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back- Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

Unit-III: Principles of Life Insurance

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

Unit-IV: Policy Claims

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

Unit-V: Regulatory Framework and Middlemen

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance –Agency services – Development Officers and other Officials.

References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.

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UNITS	NAME OF THE TOPICS	Theory	
		Essay 7M	Short 3M
I	**Features of Life insurance contract**	2	1
II	**Plans of Life Insurance Policies**	2	1
III	Principles of Life Insurance	2	2
IV	Policy Claims	2	2
V	Regulatory Framework and Middlemen	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A^{+}" Grade)
(W.e.f. 2021-22 Admitted Batch)
III B**IFS –** Semester –V
COM340:: LIFE INSURANCE WITH PRACTICE
MODEL PAPER

Section-A

Answer any FIVE of the following **5x3=15M**

1. Life insurance
2. Group insurance
3. Endowment
4. Joint life polices
5. Premium payment
6. Maturity claims
7. IRDAI
8. Agency Services.

Section-B

Answer ANY FIVE of the following **5x7=35M**

9. What is life insurance? Features of life insurance?

(OR)

10. Explain Life insurance companies in India
11. Explain Education annuity plans?

(OR)

12. Types of Insurance plans ?
13. Discuss about the principals of life insurance

(OR)

14. Surrender and fore closer of life insurance
15. Consumer protection Act relating to life insurance

(OR)

16. Problem in climes settlement?
17. Explain the role IRDAI

(OR)

18. Explain the Mediators in Life Insurance

GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f 2022-23)
III BIFS - V - Syllabus
COM 341:: General Insurance and Practice
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4
SYLLABUS

Learning outcomes:
Upon the completion of the course the student will be able to
1. Apprehend the various products and their significance of General Insurance
2. Realize the statutory requirements and procedure to be followed while filling the various General Insurance policy forms and documents
3. Examine the process and documents necessary for different types of claims

Unit 1: Introduction to General insurance: Introduction of Indian Insurance Market – Structure, Classification, Salient features of Indian general insurance market

Unit 2: Policy Documents and forms*:* Insurance contract & elements – Components of an insurance policy - Interpretation of policies – Contents of insurance proposal form - Certificate of Insurance – Claim forms

Unit 3: Fire, Motor Liability and Personal Accident Insurance*:* *Fire* insurance Coverage – Exclusions – Conditions of fire insurance policy – Coverage under special polices - Motor insurance policy – Important documents – Types of policies – Liability – Motor claims & procedures - - Personal Accident insurance.

Unit 4: General insurance Products – Part 3 (Engineering & other Insurances): Classes of Engineering insurance - Burglary insurance – Baggage insurance – Fidelity Guarantee insurance – Jeweller's Block insurance – Crime insurance.

Unit 5: Claims*:* Preliminary procedure – Loss minimization – Procedure – Process of claim management – Arbitration - Modes of settlement – Recoveries - Identifying claim

References:

1. General Insurance, John Magee & David Bicklhaupt

2. Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R.D.Samarth

3. Study on Distribution Functions in General Insurance & Role of Intermediaries, Arun Agarwal / P R Rao

Co-curricular Activities:

1. Students can do classroom activities like group discussions, question-answer sessions, examination and evaluation work, follow-up work programmes etc.
2. Seminars, conferences, discussions by inviting concerned institutions
3. Field work/project work

UNIT	Name of the topic	Theory Essay 7 M	Short 3M
I	Introduction to General insurance	**2**	**2**
II	Policy documents and forms	**2**	**2**
III	Fire, Motor Liability and Personal Accident insurance	**2**	**2**
IV	General Insurance products	**2**	**1**
V	Claims	**2**	**1**

GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
(W.e.f 2022-23)
III BIFS - Semester V-Model Paper
COM 341: General Insurance and Practice

Time: 2 ½ Hours **Maximum Marks: 50**

Section-A

Answer any 5 of the following **(5× 3 =15)**

1. Insurance Market Structure.
2. Classification of Insurance Market
3. Components of Insurance Policy
4. Claim Forms
5. Fire Insurance Coverage
6. Liability
7. Crime Insurance
8. Arbitration

Section-B

Answer the following **(5× 7= 35)**

9.Explain the salient features of Indian General Insurance Market

(OR)

10 Explain the structure of Indian Insurance Market

11 What do you mean by Insurance Contract? Explain the elements in an insurance contract.

(OR)

12. Explain the contents of an insurance proposal form.

13.Define fire insurance and state the conditions of fire insurance.

(OR)

14.What are the important documents for Motor Insurance Policy?

15.Explain various General Insurance products.

(OR)

16 Explain different classes of engineering insurance

17. Explain the preliminary procedure of a claim.

(OR)

17 Explain the process of claim management

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GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM

(Re-Accredited by NAAC with "A+" Grade)

III B.COM (BIFS) w.e.f 2020-21

Semester V Syllabus

COM 328: FINANCIAL SERVICES

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

Course Outcomes::

1. Students will understand the operations and structure of different financial institutions.
2. Students will be able to assess risk and return for assets and portfolios.
3. Students are able to identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates.
4. Describe the general structure of various financial markets
5. Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: **Credit Rating**: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

Reference Books:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

Unit	Name of the Topic	Essay 7M	Short 3M
I	Financial Services	2	2
II	Merchant Banking Services	2	2
III	Leasing and Hire-Purchase	2	1
IV	Credit Rating	2	1
V	Other Financial Services	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with "A^{+}" Grade)
III B.COM (BIFS) w.e.f 2020-21
Semester V Model Paper
COM328::FINANCIAL SERVICES

Time: 2 ½ Hours **Max. Marks: 50**

SECTION–A

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

1. Non Banking Institutions
2. Kinds of Financial Services
3. Functions of Merchant Banks
4. Features of Venture Capital
5. Difference between Leasing and Hire Purchase
6. Objectives of Credit Rating
7. Limitations of forfeiting
8. NSDL, CSDL

SECTION-B

Answer the following questions **5 x 7 = 35 M**

9. Explain the role played by the Financial Services in promoting a country's economy.

(OR)

10. Describe Fee Based Service.

11. Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them.

(OR)

12. What is Securitization? What are the benefits of Securitization?

13. Define Leasing and explain Legal aspects of Leasing.

(OR)

14. Write an essay on Housing Finance

15. Explain the advantages and limitation of Credit Rating

(OR)

16. Discuss the role of Mutual Funds in Indian Economy.

17. What are the types of Factoring?

(OR)

18. What do you mean by depository system? Explain the advantages of depository system.

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GOVERNMENT COLLEGE (AUTONOMOUS),
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)
III B.COM (BIFS) V – SEMESTER SYLLABUS
(For the Admitted Batch 2020-21)
COM283::MARKETING OF FINANCIAL SERVICES
Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Course Outcomes:

- Describe a financial service organizations marketing-critical internal and external environments.
- Apply marketing theories models and frameworks appropriate to a financial service organizations marketing environment.
- To understand the practical applications of statistical techniques.

Unit – I: Introduction- Marketing Function- Role of marketing in financial services -. Difference between product marketing and services marketing; - Characteristics of services - changing trends in macro and micro environment of financial services marketing - Understanding customer behaviour – Customer Segmentation strategies.

Unit – II: Services marketing mix - Augmented marketing mix-Developing the service /intangible product- Financial service product planning- Financial service pricing strategy- methods- Role of communication in service marketing; People and internal communication- Role of technology in services marketing.

Unit – III: Services Promotion-The role of advertising - advertising channels- the contribution of advertising and communications to marketing programmes of financial institutions-Personal financial services selling & marketing strategy-Personal financial services selling and salesmanship.

Unit – IV: Distribution of financial services – direct marketing channels – cross selling distribution channels - Sales Force Management in financial services-Planning Executing and Evaluating Sales Training Programme. Motivating and Compensating Sales Personnel. Managing Expenses of Sales Personnel. Sales Meetings and Contests, - Evaluating and supervising sales force performance.

Unit – V:Brand – significance of brand in financial services – brand image – Brand building – strategies for sustaining brand image - brand loyalty – factors influencing brand loyalty – Role of information technology in financial services market – service quality-importance of service quality in financial services – Customer Relationship Management in financial services.

Reference Books:

1) Baron S and Harris K- Services Marketing: Text and Cases (Palgrave, 2003)
2) Zeithaml, V. A and Bitner, M. J. - Services Marketing (Tata McGraw-Hill).

3) S. L. Gupta Marketing of Services (Sultan Chand). Page 35 of 36
4) Rama Mohana Rao K Services Marketing (Pearson Education)

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Unit	Name of the topic	Essay 7M	Short 3M
I	**Product Vs. Services Marketing**	**2**	**1**
II	**Services Marketing Mix**	**2**	**2**
III	**Services Promotion**	**2**	**1**
IV	**Distribution of Financial Services**	**2**	**2**
V	**Branding in Financial Services**	**2**	**2**

Co-Curricular Activities:

- Training of students by a related field expert.
- Assignments, Quiz, E-Assignments, Group Discussions etc.
- Seminars, conferences, discussion by inviting concerned institutions.
- Invited lecturers and presentations on related topics by field experts.
- Visits to local companies.

GOVERNMENT COLLEGE (AUTONOMOUS),
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A^{+}" Grade)
III B.COM (BIFS) V – SEMESTER
(For the Admitted Batch 2022-23)
COM283::MARKETING OF FINANCIAL SERVICES

MODEL QUESTION PAPER

Time: 2 ½ Hrs **Hours** **Max Marks: 50**

SECTION – A

Answer any FIVE of the following **5 x 3 = 15**

1. Characteristics of Services
2. Macro Environment of Financial Services
3. Product Development in Financial Services
4. Role of Communication in Services Marketing
5. Personal financial services marketing strategy
6. Cross selling Distribution channel
7. Service quality in financial services
8. Brand Image in marketing financial services

SECTION – B

Answer the following questions **5 x 7 = 35**

9. Distinguish between product and services marketing

Or

10. Explain the recent trends in financial services marketing

11. Explain the role of communication in services marketing

Or

12. Explain briefly the services marketing mix

13. Describe the strategies for selling personal financial services

Or

14. Explain the role of advertising for marketing of financial services

15. Explain the various types of distribution channels for financial services

Or

16. Briefly explain the evaluation of performance of sales force persons

17. Explain the various strategies for sustaining brand image of financial services

Or

18. Explain the role of technology in marketing of financial services