

# ప్రాచీన తెలుగు కవిత్వం

డిగ్రీ (జనరల్) / సెమిస్టర్

రచయితలు

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తెలుగు విభాగం

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## విజయోస్తు

మమ్మీ అన్న మాటలో మమకారం కన్న  
అమ్మ! అన్న మాటలో మాధుర్యం మిన్న  
అమ్మ నుండి అలవడే అమృత భాష  
ఆత్మీయతను పెంచే ఆంధ్ర భాష

మాధుర్యాన్ని పెంచే మాన్యభాష  
రాగసుధలను రంగరించే రాష్ట్ర భాష  
మమకారాన్ని పంచే మాతృభాష  
తేనెలోలుకు భాష మన తెలుగు భాష

తెలుగు భాషను గౌరవిద్దాం  
తెలుగు భాషలో మాట్లాడుదాం  
తెలుగు జాతికి వన్నెతెద్దాం  
ఇదే తెలుగుతల్లికి మనమిచ్చే నీరాజనాలు

- రచయితలు

# జనరల్ తెలుగు / సెమిస్టర్ - 1

## ప్రాచీన తెలుగు కవిత్వం

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ప్రాచీన తెలుగుసాహిత్యం యొక్క ప్రాచీనతను, విశిష్టతను గుర్తిస్తారు. తెలుగు సాహిత్యంలో ఆదికవి నన్నయ కాలంనాటి భాషానంకృతులను, ఇతిహాసకాలంనాటి రాజనీతి విషయాలపట్ల పరిజ్ఞానాన్ని సంపాదించగలరు.
2. శివకవుల కాలంనాటి మతపరిస్థితులను, భాషావిశేషాలను గ్రహిస్తారు. తెలుగు సుడికారం, సామెతలు, లోకోక్తులు మొదలైన భాషాంశాల పట్ల పరిజ్ఞానాన్ని పొందగలరు.
3. తిక్కన భారతంనాటి మత, ధార్మిక పరిస్థితులను, తిక్కన కవితాశిల్పాన్ని, నాటకీయతను అవగాహన చేసుకోగలరు.
4. ఎఱ్ఱన సూక్తివైచిత్రిని, ఇతిహాస కవిత్వంలోని విభిన్న రీతులపట్ల అభిరుచిని పొందగలరు. శ్రీనాథుని కాలం నాటి కవితావిశేషాలను, మొల్ల కవితా విశిష్టతను గుర్తించగలరు.
5. తెలుగు పద్యం స్వరూప-స్వభావాలను, సాహిత్యాభిరుచిని పెంపొందించుకుంటారు. ప్రాచీన కావ్యభాషలోని వ్యాకరణాంశాలను అధ్యయనం చేయడం ద్వారా భాషాసామర్థ్యాన్ని, రచనలో మెళకువలను గ్రహించగలరు.

### పాఠ్య ప్రణాళిక

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#### యూనిట్ - II

దక్షయజ్ఞం - నన్నెచోడుడు

కుమారసంభవం - ద్వితీయాశ్వాసం - (49 - 86 పద్యాలు)

### యూనిట్ - III

ధామ్య ధర్మోపదేశము - తిక్కన

మహాభారతం - విరాటపర్వం - ప్రథమాశ్వాసం - (116 - 146) పద్యాలు

### యూనిట్ - IV

పలనాటి బెబ్బలి - శ్రీనాథుడు (పలనాటి వీరచరిత్ర - ద్విపద కావ్యం పుట 108 - 112 'బాలచంద్రుడు భీమంబగు సంగ్రామం బొనర్చుట.. (108)..

వెఱగంది కుంది' (112) సం. అక్కిరాజు ఉమాకాంతం ముద్రణ. వి. కె. స్వామి, బెజవాడ 1911.

### యూనిట్ - V

సీతారావణ సంవాదం - మొల్ల

రామాయణము - సుందరకాండము - (40 - 87 పద్యాలు)

### వ్యాకరణం

**సంధులు:** ఉత్ప, త్రిక, ద్రుతప్రకృతిక, నుగాగమ, ద్విరుక్తటకారాదేశ, యణాదేశ, వృద్ధి, శ్చుత్వ, జశ్వ, అనునాసిక సంధులు.

**సమాసాలు:** అవ్యయిభావ, తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి.

**అలంకారాలు:**

**అర్థాలంకారాలు:** ఉపమ, ఉత్పేక్ష, రూపక, స్వభావోక్తి, అర్థాంతరవ్యాస, అతిశయోక్తి.

**శబ్దాలంకారాలు:** అనుప్రాస (వృత్త్యనుప్రాస, ఛేకామప్రాస లాటానుప్రాస, అంత్యానుప్రాస) ఛందస్సు

**వృత్తాలు:** ఉత్పలమాల, చంపకమాల, శార్దూలము, మత్తేభము;

**జాతులు:** కందం, ద్విపద; ఉపజాతులు: ఆటవెలది, తేటగీతి, సీసం మరియు ముత్యాలసరాలు

**విషయ సూచిక**  
**ప్రాచీన తెలుగు కవిత్వం**

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# *A Course in Communication and Soft Skills*

*As per Choice Based Credit System (CBCS)  
For Degree 1-Year/1-sem  
Common to all Branches*



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# *A Course in Communication and Soft Skills*

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## **Learning Outcomes**

*By the end of the course the learner will be able to:*

- Use grammar effectively in writing and speaking.
- Demonstrate the use of good vocabulary
- Demonstrate an understating of writing skills
- Acquire ability to use Soft Skills in professional and daily life.
- Confidently use the tools of communication skills

### **Unit-1: Listening Skills**

- i. Importance of Listening
- ii. Types of Listening
- iii. Barriers to Listening
- iv. Effective Listening

### **Unit-2: Speaking Skills**

- a. Sounds of English: Vowels and Consonants
- b. Word Accent
- c. Intonation

### **Unit-3: Grammar**

- a. Concord
- b. Modals
- c. Tenses (Present/Past/Future)
- d. Articles
- e. Prepositions
- f. Question Tags
- g. Sentence Transformation (Voice, Reported Speech & Degrees of Comparison)
- h. Error Correction

### **Unit-4: Writing**

- i. Punctuation
- ii. Spelling
- iii. Paragraph Writing

### **Unit-5: Soft Skills**

- a. SWOC
- b. Attitude
- c. Emotional Intelligence
- d. Telephone Etiquette
- e. Interpersonal Skills

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## *A Course in Communication and Soft Skills*

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Life Skill Course  
***Human Values and Professional Ethics***

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Human Values and Professional Ethics*

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## **Learning Outcome**

On completion of this course, the UG students will be able to:

- Understand the significance of value inputs in a classroom and start applying them in their life and profession
- Distinguish between values and skills, happiness and accumulation of physical facilities, the Self and the Body, Intention and Competence of an individual, etc.
- Understand the value of harmonious relationship based on trust and respect in their life and profession
- Understand the role of a human being in ensuring harmony in society and nature.
- Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

### **Unit-1: Introduction - Definition, Importance, Process & Classifications of Value Education**

- Understanding the need, basic guidelines, content and process for Value Education
- Understanding the thought provoking issues; need for Values in our daily life
- Choices making - Choosing, Cherishing & Acting
- Classification of Value Education: understanding Personal Values, Social Values, Moral Values & Spiritual Values.

### **Unit-2: Harmony in the Family - Understanding Values in Human Relationships**

- Understanding harmony in the Family- the basic unit of human interaction
- Understanding the set of proposals to verify the Harmony in the Family;

- Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
- Present Scenario: Differentiation (Disrespect) in relationships on the basis of body, physical facilities, or beliefs.
- Understanding the Problems faced due to differentiation in Relationships
- Understanding the harmony in the society (society being an extension of family): *Samadhan*, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
- Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyawastha* )- from family to world family.

### **Unit-3: Professional Ethics in Education**

- Understanding about Professional Integrity, Respect & Equality, Privacy, Building Trusting Relationships.
- Understanding the concepts; Positive cooperation, Respecting the competence of other professions.
- Understanding about Taking initiative and Promoting the culture of openness.
- Depicting Loyalty towards Goals and objectives.

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***Human Values and Professional Ethics***

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Skill Development Course  
***Office Secretaryship***

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Office Secretaryship*

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## **Learning Outcomes**

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

1. Understand the organizational hierarchy and outlines of functioning.
2. Comprehend the role of office secretaryship in a small and medium organization.
3. Acquire knowledge on office procedures and interpersonal skills.
4. Apply the skills in preparing and presenting notes, letters, statements, reports in different situations.

### **Unit-I: Introduction**

Introduction - Organisational structure of a small and medium organization - Types of offices - Kinds of secretaries - The scope of office secretaryship.

### **Unit-II: Office Secretary**

The role of an office secretary - Duties and responsibilities - Usage of different devices - Flowchart and office manuals - Coordinating different wings of an office/organisation - Arranging common meetings - Operations of banking and financial services - travel and hospitality management services.

### **Unit-III: Office Procedures**

Office procedures - Filing - Circulating files - Preparation of notes, circulars, agenda and minutes of meetings - Issue of press notes - Maintenance of files and records - Inventory, office, human resources, financial and confidential - maintaining public relations.

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## *Office Secretaryship*

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# *Business Organisation and Management*

*As per Choice Based Credit System (CBCS)*

**I - B.Com(Gen & CA) / I - Semester**



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# **I - Year / I - Semester as per CBCS**

## ***Business Organisation and Management***

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### **Learning Outcomes**

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

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

Business - Meaning, Definition, Features and Functions of Business - Trade Classification - Aids to Trade - Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization.

### **Unit –II: Forms of Business Organizations**

Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

### **Unit-III: Company Incorporation**

Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

### **Unit-IV: Management**

Meaning Characteristics - Fayol's 14 Principles of Management - Administration vs Management - Levels of Management

### **Unit-V: Functions of Management**

Different Functions of Management - Meaning - Definition - Characteristics Merits and Demerits of Planning - Principles of Organisation - Line and staff of Organisation

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# *Fundamentals of Accounting*

*As per Choice Based Credit System (CBCS)*  
**I - B.Com (Gen & CA) / I - Semester**



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# I - Year / I - Semester as per CBCS Fundamentals of Accounting

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## Learning Outcomes

At the end of the course, the student will be 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.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

### Unit-I: Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions –GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

### Unit-II: Subsidiary Books

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

### Unit-III: Trial Balance and Rectification of Errors

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

### **Unit-IV: Bank Reconciliation Statement**

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

### **Unit -V: Final Accounts**

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

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# ***BUSINESS ENVIRONMENT***

*As per Choice Based Credit System (CBCS)*

**I - B.Com(Gen) / I - Semester**



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## ***Business Environment***

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### **Objectives**

The purpose of this course is to acquaint students with the business environment in terms of various laws, forces and regulatory measures governing business operations in India.

#### **Unit-1**

Business concept mission – Business Environs and Economic Environment – Responsibility of Business – Professionalism in India – Ethics.

#### **Unit-2**

Non Economic Environment – Political, Legal, Demographic, technological, Natural Environment – Pollution – Trade unions

#### **Unit-3**

Social change – Wave front analysis – Third wave practices and implications in organization – Cultural dynamics – Cultural process and lags – secular outlook – Community development – Consumerism.

#### **Unit-4**

Economic systems – the Role of Government in Economic development – Indian Economic planning – Five year plans in brief – Current Plan – Industrial policy – Liberalisation, Privatisation and Globalisation – Public, Private joint sectors – Industrial development and regulation.

#### **Unit-5**

Monetary and Fiscal Policies – Budget – Money and Capital markets – Stock Exchanges and regulations – Industrial financing – Industrial sickness – Exim policy – Multinational corporations

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# ఆధునిక తెలుగు సాహిత్యం

డిగ్రీ (జనరల్) / సెమిస్టర్ - II

రచయితలు

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## జనరల్ తెలుగు / సెమిస్టర్ - II

### ఆధునిక తెలుగు సాహిత్యం

#### అభ్యసన ఫలితాలు

ఈ కోర్సు విజయవంతం ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ఆంగ్లభాష ప్రభావం కారణంగా తెలుగులో వచ్చిన ఆధునిక సాహిత్యాన్ని, అని విశిష్టతను గుర్తిస్తారు.
2. సమకాలీన ఆధునిక సాహిత్య ప్రక్రియలైన వచన కవిత్వం, కథ, నవల, నాటకం, విమర్శ లపై అవగాహన పొందుతారు.
3. భావకవిత, అభ్యుదయ కవితలక్షణాలను గూర్చిన జాన్డాన్ని పొందుతారు. అస్తిత్వవాద ఉద్యమాలపుట్టుకను, అవశ్యకతను గుర్తిస్తారు.
4. కథాసాహిత్యం ద్వారా సామాజిక చైతన్యాన్ని పొందుతారు. సిద్ధాంతాల ద్వారా కాకుండా, వాస్తవ పరిస్థితులను తెలుసుకోవడం ద్వారా సిద్ధాంతాన్ని సమీక్షించగలరు.
5. ఆధునిక తెలుగు కల్పనాసాహిత్యం ద్వారా సామాజిక, సాంస్కృతిక, రాజకీయ చైతన్యాన్ని పొందుతారు.

#### పాఠ్య ప్రణాళిక

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(కవికోకిల గ్రంథావళి ఖండకావ్యాలు సక్షత్రమాల సంపుటి నుండి)
3. మాతృసంగీతం : అనిసెట్టి సుబ్బారావు (అగ్నివీణ కవితాసంపుటి నుండి)
4. తాతకో నూలుపోగు : బండరు ప్రసాదమూర్తి (కలనేత కవితాసంపుటి నుండి)

##### యూనిట్ - II: కథానిక

5. తెలుగు కథానిక : పరిచయం
6. భయం (కథ) : కాశీపట్నం రామరావు
7. స్వేదం ఖరీదు....(కథ) : రెంటాల నాగేశ్వరరావు

**యూనిట్ - III: నవల**

8. తెలుగు నవల : పరిచయం
9. రథచక్రాలు (నవల) : మహీధర రామ్మోహన రావు (సంక్షిప్త ఇతివృత్తం మాత్రం)
10. రథచక్రాలు (సమీక్షా వ్యాసం) డా.||యల్లాప్రగడ మల్లికార్జునరావు

**యూనిట్ - IV: నాటకం**

11. తెలుగు నాటకం : పరిచయం
12. యక్షగానము (నాటిక) : ఎం.వి.ఎస్. హరనాథరావు
13. అపురూప కళారూపాల విధ్వంసదశ్యం యక్షగానము (సమీక్షా వ్యాసం) డా.|| కందిమళ్ళ సాంబశివరావు

**యూనిట్- V: విమర్శ**

14. తెలుగు సాహిత్యం విమర్శ: పరిచయం
15. విమర్శ స్వరూప స్వభావాలు ఉత్తమ విమర్శకుడు లక్షణాలు

**విషయ సూచిక**  
**ఆధునిక తెలుగు సాహిత్యం**

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# *A Course in Reading & Writing Skills*

*As per Choice Based Credit System (CBCS)  
For Degree I-year / II-sem  
Common to all Branches*



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# *A Course in Reading & Writing Skills*

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## **Learning Outcomes**

**By the end of the course the learner will be able to:**

- Use reading skills effectively
- Comprehend different texts
- Interpret different types of texts
- Analyse what is being read
- Build up a repository of active vocabulary
- Use good writing strategies
- Write well for any purpose
- Improve writing skills independently for future needs

### **Unit-1**

**Prose** : 1. How to Avoid Foolish Opinions Bertrand Russell

**Skills** : 2. Vocabulary: Conversion of Words

: 3. One Word Substitutes

: 4. Collocations

### **Unit-2**

**Prose** : 1. The Doll's House

Katherine Mansfield

**Poetry** : 2. Ode to the West Wind

P B Shelley

**Non-Detailed Text** : 3. Florence Nightingale

Abrar Mohsin

**Skills** : 4. Skimming and Scanning

### **Unit-3**

**Prose** : 1. The Night Train at Deoli Ruskin Bond

**Poetry** : 2. Upagupta Rabindranath Tagore

**Skills** : 3. Reading Comprehension

: 4. Note Making/Taking

**Unit-4**

**Poetry** : 1. Coromandel Fishers Sarojini Naidu

**Skills** : 2. Expansion of Ideas

: 3. Notices, Agendas and Minutes

**Unit-5**

**Non-Detailed Text** : 1. An Astrologer's Day R K Narayan

**Skills** : 2. Curriculum Vitae and Resume

: 3. Letters

: 4. E-Correspondence

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Life Skill Course  
***Indian Culture & Science***

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Indian Culture & Science*

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## **Learning Outcomes**

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

1. Understand the evolution of India's culture.
2. Analyze the process of modernization of Indian society and culture from past to future.
3. Comprehend objective education and evaluate scientific development of India in various spheres.
4. Inculcate nationalist and moral fervor and scientific temper.

### **Unit-I: Unity in Diversity in India**

Coexistence of various religions since ancient times - Hinduism, Buddhism, Jainism and Atheism, and later Sikhism, Islam and Christianity

The Bhakti (Vishnavite and Saivaite) and Sufi Movements

The concepts of seela, karuna, kshama, maitri, vinaya, santhi and ahimsa Achievements in Literature, Music, Dance, Sculpture and Painting - Craftsmanship in cloth, wood, clay, metal and ornaments

Cultural diversity, Monogamy, Family system, Important seasonal festivals

### **Unit-II: Social Reforms and Modern Society**

Reforms by Basaveswara - Raja Rama Mohan Roy - Dayananda Saraswathi - Swamy Vivekananda - Mahatma Gandhi - B. R. Ambedkar - Reforms in Andhra by Vemana, Veerabrahmam, Gurajada, Veeresalingam and GurrarnJashua (only reforms in brief, biographies not needed)

**Modern Society:** Family unity, Community service, Social Harmony, Civic Sense, Gender Sensitivity, Equality, National Fervor

### **Unit-III: Science and Technology**

Objectivity and Scientific Temper - Education on Scientific lines (Bloom's Taxonomy) - Online Education

Developments in Industry, Agriculture, Medicine, Space, Alternate Energy, Communications, Media through ages

## **Co-curricular Activities Suggested**

1. Assignments, Group discussions, Quiz etc
2. Invited Lecture by a local expert
3. Visit to a scientific institutions, local heritage sites, museums, industries etc

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Skill Development Course

# *Advertising*

*As per Choice Based Credit System (CBCS)*

*Common to all Branches*



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# *Advertising*

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## **Learning Outcomes**

After Successful completion of this course, the students are able to;

1. Understand the field of Advertising
2. Comprehend opportunities and challenges in Advertising sector
3. Prepare a primary advertising model
4. Understand applying of related skills
5. Examine the scope for making advertising a future career

### **Unit-1**

Introduction of advertising concepts- functions - Types of advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

### **Unit-2**

Role of advertising agencies and their responsibilities - scope of their work and functions - Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

### **Unit-3**

Types of advertising - Basic characteristics of a typical advertisement - Reaching target groups - Local advertising - Feedback on impact of advertisement - Business promotion.

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# *Financial Accounting*

*As per Choice Based Credit System (CBCS)*  
**I - B.Com (Gen & CA) / II - Semester**



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# I - Year / II - Semester as per CBCS

## Financial Accounting

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### Learning Outcomes:

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

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

### Unit-I: Depreciation

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

### Unit-II: Provisions and Reserves

Meaning - Provision vs. Reserve - Preparation of Bad Debts Account - Provision for Bad and Doubtful Debts - Provision for Discount on Debtors - Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

### Unit-III: Insurance Claims

Meaning of Claim - Memorandum Trading A/c - Average Clause - Loss of Stock - Amount of Claim (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).

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# *Business Economics*

*As per Choice Based Credit System (CBCS)*

**I - B.Com(Gen & CA) / II - Semester**



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# I - Year / II - Semester as per CBCS

## *Business Economics*

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### Learning Outcomes

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

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms' behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision-making tools to be applied for business.

#### **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 - Measurements 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 - Classification of Costs - Break Even Analysis - Advantages

#### **Unit-IV: Market Structure**

Concept of Market Classification of Markets - Perfect Competition - Characteristics - Equilibrium Price - Monopoly - Characteristics - Equilibrium Under Monopoly.

#### **Unit-V: National Income**

Meaning - Definition - Measurements of National Income - Concepts of National Income - Components of National Income - Problems in Measuring National Income

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# ***BANKING THEORY AND PRACTICE***

*As per Choice Based Credit System (CBCS)*

**I - B.Com (Gen) / II - Semester**



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# I - B.Com / II- Semester

## Banking Theory and Practice

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### **Unit-I: Introduction**

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

### **Unit-II: Banking Systems**

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

### **Unit-III: Banking Development**

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

### **Unit-IV: Banker and Customer**

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

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

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

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# సృజనాత్మక రచన

డిగ్రీ (జనరల్) / సెమిస్టర్ - III

రచయితలు

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## సృజనాత్మక రచన

### అభ్యసన ఫలితాలు

ఈ కోర్సు విజయవంతం ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. తెలుగు సాహిత్య అభ్యసన ద్వారా నేర్చుకున్న నైపుణ్యాలను, సృజనాత్మక నైపుణ్యాలుగా మార్చుకోగలరు.
2. విద్యార్థులు భాషాతత్వాన్ని, భాష యొక్క ఆవశ్యకతను, భాష యొక్క ప్రాధాన్యాన్ని గుర్తిస్తారు. మనిషి వ్యక్తిగత జీవనానికి, సామాజిక వ్యవస్థ పటిష్ఠతకు భాష ప్రధానమని తెలుసుకుంటారు.

తెలుగుభాషలోని కీలకాంశాలైన 'వర్ణం-పదం-వాక్యాల ప్రాధాన్యాన్ని గుర్తిస్తూ, వాగ్రూప- లిఖితరూప వ్యక్తీకరణ ద్వారా భాషానైపుణ్యాలను మొరుగుపరచుకోగలరు.

3. భాషానైపుణ్యాలను అలవరుచుకోవడంతోపాటు వినియోగించడం నేర్చుకుంటారు. రచనా, భాషానైపుణ్యాలను సృజనాత్మక రూపంలో వ్యక్తీకరించగలరు.
4. ప్రాచీన పద్యరచనతో పాటు ఆధునిక కవిత, కథ, వ్యాసం మొదలైన సాహిత్యప్రక్రియల నిర్మాణాలకు సంబంధించిన సిద్ధాంతవిషయాలను నేర్పడంతో పాటు వారిలో రచనా నైపుణ్యాలను పెంపొందించుకోగలరు.
5. సృజన రంగర, ప్రసారమాధ్యమ రంగాల్లో ఉపాధి అవకాశాలను అందిపుచ్చుకోగలరు.
6. అనువాద రంగంలో నైపుణ్యం సంపాదించగలరు.

### పాఠ్య ప్రణాళిక

#### యూనిట్ - 1: వ్యక్తీకరణ నైపుణ్యం

1. భాషా ప్రాథమిక అంశాలు : (భాష- నిర్వచనం, లక్షణాలు, ఆవశ్యకత ప్రయోజనాలు)
2. వర్ణం, పదం, వాక్యం : (లక్షణాలు, సామాన్య- సంయుక్త- సంశ్లిష్ట వాక్యాలు)
3. భాషా నిర్మాణంలో వర్ణం, పదం, వాక్యం

#### యూనిట్ - II : సృజనాత్మక రచనలు

4. కవితా రచన : ఉత్తమ కవితా - లక్షణాలు
5. కథారచన : ఉత్తమ కథ - లక్షణాలు
6. వ్యాస రచన : ఉత్తమ వ్యాసం లక్షణాలు

**యూనిట్ - III: అనువాద రచన**

7. అనువాదం- నిర్వచనం, అనువాద పద్ధతులు
8. అనువాద సమస్యలు - భౌగోళిక, భాషా, సంస్కృతిక సమస్యలు, పరిష్కారాలు
9. అభ్యాసం - ఆంగ్లం నుండి తెలుగుకు, తెలుగు నుండి ఆంగ్లానికి ఒక పేరును అనువదించడం

**యూనిట్ - IV: మాధ్యమాలకు రచన - 1 (ముద్రణామాధ్యమం/ ప్రింట్ మీడియా)**

10. ముద్రణామాధ్యమం: పరిచయం - పరిధి - వికాసం
11. వివిధ రకాల పత్రికలు , పరిశీలన - పత్రికా భాష - శైలి - వైవిధ్యం
12. పత్రికా రచన : (వార్తా రచన, సంపాదకీయాలు, సమీక్షలు - అవగాహన)

**యూనిట్ - V: మాధ్యమాల రచన - 2 (ప్రసార మాధ్యమం/ ఎలక్ట్రానిక్ మీడియా)**

13. ప్రసార మాధ్యమాలు : (నిర్వచనం, రకాలు, విస్తృతి ప్రయోజనాలు)
14. శ్రవణ మాధ్యమాలు : (రచన, రేడియో రచన, ప్రసంగాలు, నాటికలు, ప్రసార సమాచారం)
15. దృశ్య మాధ్యమాలు : (రచన, వ్యాఖ్యానం(యాంకరింగ్), టెలివిజన్ రచన)

# విషయ సూచిక సృజనాత్మక రచన

## యూనిట్ - 1: వ్యక్తికరణ నైపుణ్యం

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*A Course in*  
***Conversational Skills***

*As per Choice Based Credit System (CBCS)  
For Degree I - Year / III - Semester  
Common to all Branches*



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# *A Course in Conversational Skills*

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## **Learning Outcomes**

By the end of the course the learner will be able to:

- Speak fluently in English
- Participate confidently in any social interaction
- Face any professional discourse
- Demonstrate critical thinking
- Enhance conversational skills by observing the professional interviews

### **Unit-I**

**Speech:** 1. Tryst with Destiny Jawaharlal Nehru

**Skills:** 2. Greetings

3. Introductions

### **Unit-II**

**Speech:** 1. Yes, We Can Barack Obama

**Interview:** 2. A Leader Should Know How to Manage Failure Dr.A.P.J.Abdul Kalam/ India  
Knowledge at Wharton

**Skills:** 3. Requests

### **Unit-III**

**Interview:** 1. Nelson Mandela's Interview With Larry King

**Skills:** 2. Asking and Giving Information

3. Agreeing and Disagreeing

### **Unit-IV**

**Interview:** 1. JRD Tata's Interview With T.N.Ninan

**Skills:** 2. Dialogue Building

3. Giving Instructions/Directions

### **Unit-V**

**Speech:** 1. You've Got to Find What You Love Steve Jobs

**Skills:** 2. Debates

3. Descriptions

4. Role Play

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## *A Course in Conversational Skills*

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Life Skill Course

# *Environmental Education*

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Environmental Education*

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## **Learning outcomes**

On completion of this course the students will be able to .....

1. Understand the nature, components of an ecosystem and that humans are an integral part of nature.
2. Realize the importance of environment, the goods and services of a healthy biodiversity, dependence of humans on environment.
3. Evaluate the ways and ill effects of destruction of environment, population explosion on ecosystems and global problems consequent to anthropogenic activities.
4. Discuss the laws/ acts made by government to prevent pollution, to protect biodiversity and environment as a whole.
5. Acquaint with international agreements and national movements, and realize citizen's role in protecting environment and nature.

### **Unit-1: Environment and Natural Resources**

1. Multidisciplinary nature of environmental education; scope and importance.
2. Man as an integral product and part of the Nature.
3. A brief account of land, forest and water resources in India and their importance.
4. Biodiversity: Definition; importance of Biodiversity - ecological, consumptive, productive, social, ethical and moral, aesthetic, and option value.
5. Levels of Biodiversity: Genetic, species and ecosystem diversity.

### **Unit-2: Environmental Degradation and Impacts**

1. Human population growth and its impacts on environment; land use change, land degradation, soil erosion and desertification.
2. Use and over-exploitation of surface and ground water, construction of dams, floods, conflicts over water (within India).
3. **Deforestation:** Causes and effects due to expansion of agriculture, firewood, mining, forest fires and building of new habitats.
4. Non-renewable energy resources, their utilization and influences.
5. A brief account of air, water, soil and noise pollutions; Biological, industrial and solid wastes in urban areas. Human health and economic risks.
6. Green house effect - global warming; ocean acidification, ozone layer depletion, acid rains and impacts on human communities and agriculture.

7. **Threats to biodiversity:** Natural calamities, habitat destruction and fragmentation, over exploitation, hunting and poaching, introduction of exotic species, pollution, predator and pest control.

### Unit-3: Conservation of Environment

1. Concept of sustainability and sustainable development with judicious use of land, water and forest resources; afforestation.
2. Control measures for various types of pollution; use of renewable and alternate sources of energy.
3. **Solid waste management:** Control measures of urban and industrial waste.
4. **Conservation of biodiversity:** In-situ and ex-situ conservation of biodiversity.
5. **Environment Laws:** Environment Protection Act; Act; Wildlife Protection Act; Forest Conservation Act.
6. **International agreements:** Montreal and Kyoto protocols; Environmental movements: Bishnois of Rajasthan, Chipko, Silent valley.

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## *Environmental Education*

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Life Skill Course

# *Personality Enhancement & Leadership*

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Personality Enhancement & Leadership*

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## **Learning Outcomes**

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

- Develop comprehensive understanding of personality
- Know how to assess and enhance one's own personality
- Comprehend leadership qualities and their importance
- Understand how to develop leadership qualities

### **Unit-I**

Meaning of Personality – Explanations of Human Personality – Psychodynamic Explanations – Social Cognitive Explanation – Big Five traits of Personality

### **Unit-II**

Assessment of Personality - Projective & Self Report Techniques - Building Self-Confidence – Enhancing Personality Skills

### **Unit-III**

Leadership Characteristics – Types of Leaders – Importance of Leadership – Leadership Skills – Building and Leading Efficient Teams – Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Prakasam Pantulu, Dr. B. R. Ambedkar & J.R.D. Tata

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## *Personality Enhancement & Leadership*

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Skill Development Course  
***Disaster Management***

*As per Choice Based Credit System (CBCS)  
Common to all Branches*



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# *Disaster Management*

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## **Learning Outcomes**

After successful completion of the course, the students are able to;

1. Understand the nature, cause and effects of disasters
2. Comprehend the importance of Disaster Management and the need of awareness
3. Acquire knowledge on disaster preparedness, recovery remedial measures and personal precautions
4. Volunteer in pre and post disaster management service activities

### **Unit-I**

Introduction of Disaster - Different types of disasters- Natural- (flood, cyclone, earthquake, Famine and pandemic) - Accidental- (Fire, Blasting, Chemical leakage, Rail, Aviation, Road boat tragedies and nuclear pollution) - Disaster Management Act 2005

### **Unit-II**

Causes and immediate effects of Disasters - Preparedness of disasters –Precautions – Dissemination of information - Nature and concepts - Role of National Disaster Management Authority and Role of Government and non governmental organizations in protecting human livestock and natural resources.-Use of technology -Role of Citizens and Youth in the prevention.

### **Unit-III**

Post disaster effects - short term - Procedures for Rehabilitation and Recovery - Role of volunteers and Safety Precautions - Long term remedial and preventive measures – Collection, filing and storage of information - Case studies.

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# ***ADVANCED ACCOUNTING***

*As per Choice Based Credit System (CBCS)*  
**II - B.Com(Gen & CA) / III - Semester**



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## **III<sup>rd</sup> Semester as per CBCS**

### **Advanced Accounting**

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#### **UNIT-I**

**Partnership Accounts-I:** Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

#### **UNIT-II**

**Partnership Accounts-II:** Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

#### **UNIT-III**

**Issue of Shares, Debentures, Underwriting and Bonus Shares:** Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

#### **UNIT-IV**

**Company Final Accounts and Profit Prior to Incorporation:** Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

#### **UNIT-V**

**Valuation of Goodwill and Shares:** Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)



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# ***BUSINESS STATISTICS***

**II - B.Com(Gen & CA) / III - Semester**

*As per Choice Based Credit System (CBCS)*



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## II- Degree/ III- Semester

### Business Statistics

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#### Unit 1: Introduction to Statistics

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

#### Unit 2: Measures of Central Tendency

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

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

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

#### Unit 4: Measures of Relation

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

#### Unit 5: Analysis of Time Series & Index Numbers

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

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# MARKETING

*As per Choice Based Credit System (CBCS)*  
**II - B.Com(Gen) / III - Semester**



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# III<sup>rd</sup> Semester as per CBCS

## MARKETING

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### UNIT - 1

**Definition of Marketing** – Marketing concepts – concept of customer value – Marketing environment – Marketing Strategy -Formulation of Marketing Strategy, Different Marketing Strategies, Status of firms in the target market, Mode of Strategy, Meaning of Market Nicher.

### UNIT - 2

**Consumer Behavior** – Factors influencing consumer behavior – Market Segmentation Criteria for successful segmentation, Suitable strategies for market segmentation, Choosing a Market Coverage Strategy, Bases for Market Segmentation-Customer Relationship management.

### UNIT - 3

**Product Management:** Types of products – Product mix and Product line – Introducing new products - Product life cycle – Positioning –Positioning Strategies, Positioning Strategy Process - Packaging – Branding.

### UNIT - 4

**Distribution Management:** Marketing Channels – Retailing – Distribution logistics and supply chain management – Direct and on-line marketing-Online facilities to marketers, Consumers Empowered, The Scope and Range of Goods and Services.

### UNIT - 5

**Pricing Methods** – Marketing Communications - Advertising management – Sales promotion and personnel selling.

References:

1. V.S. Ramaswamy and S. Ramakumar : Marketing Management (Macmillan)
2. Philip Kotler :Marketing Management(Prentice-Hall)
3. Rajiv Lal, John A. Emelch and Kasturi Rangan: Marketing Management (McGraw-Hill)
5. M.J. Kavier : Marketing in the new Millennium (Vikas)



# Detailed Contents

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# *Corporate Accounting*

*As per Choice Based Credit System (CBCS)*  
**II - B.Com (Gen & CA) / IV - Semester**



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## II - Year / IV - Semester as per CBCS

# *Corporate Accounting*

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### Learning Outcomes

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

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

#### Unit-I

**Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

#### Unit-II

**Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

#### Unit-III

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

#### Unit-IV

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

#### Unit-V

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

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13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

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# *Cost & Management Accounting*

*As per Choice Based Credit System (CBCS)*

**II - B.Com(Gen & CA) / IV - Semester**



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***Cost & Management Accounting***

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**Unit-I: Introduction**

Cost Accounting: Definition-features-Objectives-Function-scope-Advantages and Limitations.

Management accounting- nature-scope-functions- Distinguish between financial accounting and cost accounting and Management accounting

**Unit-II: Elements of Cost**

Materials: Material control, selective control, ABC techniques-Valuation of Material Issue: FIFO-LIFO-Simple and Weighted Average Methods.

Labor: Direct and Indirect Labor cost-time keeping- time booking- idle time-Methods of Payment of Wages-Incentive Schemes- Time rate period-piece rate Method- Halsey-Rowan and Taylor methods.

**Unit-III: Costing Techniques**

Marginal Costing: Meaning and features of Marginal costing- Cost classification- difference between marginal costing and absorption costing-marginal cost equation- contribution- PV ratio-Breakeven point- Margin of Safety-Estimation of profits and Estimation of sales.

**Unit-IV: Financial Statement Analysis and Interpretation**

Financial Statements: Meaning- Features-Limitations-Need- Objectives and Process of Financial statement Analysis- comparative analysis -common size Analysis- Trend Analysis.

**Unit-V Job Costing and Batch Costing**

Definition and features of Job costing- Economic Batch Quantity (EBQ)- Preparation of Job Cost sheet- Problems on Job Cost Sheet and Batch Costing.

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***Cost & Management Accounting***

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# **TAXATION**

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**Dr. B. R. Ambedkar Open University**

**Eluru, Andhra Pradesh, India**

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## II - Year / IV - Semester as per CBCS

# TAXATION

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### UNIT 1

Taxes – Meaning – Need for and Rationale of taxes – Direct and Indirect Taxes - Constitutional Provisions on Taxation – Union List - State List – Tax Rates – Blanket Rate Method – Slab Rate Method – Surcharge – Cess – Progressive v/s Regressive Taxes. – An Overview of Taxation System in India.

### UNIT 2

Income Tax Act 1961- Important Definitions - Residential Status – Incidence of Tax – Exempted Incomes – Agricultural Income – An overview of five heads of income - .Deduction – Set off and Carry Forward of losses – Assessment of Individual - Computation of Taxable Income – Return Filing and Assessment thereof. – Collection and Recovery of Taxes – Tax Deducted at Source – Advance Tax. – (Including Problems)

### UNIT 3

Wealth Tax Act 1957 – Charge of Wealth Tax – Valuation Date – Location of Assets - Assets – Meaning – Deemed Assets – Exempted Assets – Net Wealth – Computation of Net Wealth – Valuation of Assets - Return of Wealth and Procedure of Assessment – Time Limit for Completion of Assessment. (Including Problems)

### UNIT 4

Central Sales Tax : Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover – Inter State Trade or Commerce – Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

APVAT Act, 2005 – Statement of Objectives and Reasons – Definitions: Business Casual Trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice, Total Turnover, Turnover Tax. – Computation of Taxable Turnover – Registration Procedure (Including Problems)

Service Tax Act, 1994 – Introduction – Meaning of Service – Classification of Taxable Services – Valuation of Taxable Services - Registration – Assessment Procedure.

### UNIT 5

Central Excise Duty – Definitions – Taxable Event under Central Excise – Types of Duties – Classification – Valuation - Registration Procedure - CENVAT Credit.

Customs Duty – Important Definitions – Goods, Import, Export, Importer, Exporter, Territorial Waters, India, Bill of Entry - Import and Export Procedure – Various Documents used in Foreign Trade - Baggage – Stores – Valuation Rules.

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# *Business Law*

*As per Choice Based Credit System (CBCS)*

**II - B.Com(Gen & CA) / IV - Semester**



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## II - Year / IV - Semester as per CBCS

### *Business Law*

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#### **Learning Outcomes**

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

#### **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, Acceptance and Consideration:** Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

#### **Unit-III**

**Capacity of the Parties and Contingent Contract:** Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

#### **Unit-IV**

**Sale of Goods Act 1930 and Consumer Protection Act 2019:** Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

#### **Unit-V**

**Cyber Law:** Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

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## **Our Reference Book**

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# AUDITING

*As per Choice Based Credit System (CBCS)*

**II - B.Com(Gen) / IV - Semester**



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## II - Year / IV - Semester as per CBCS

# AUDITING

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### **Unit-I: Introduction to Auditing**

Auditing: Meaning-Definition-Evolution-Objectives-Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)-Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

### **Unit-II: Planning of Audit and Control**

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities.

Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control –(Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.

### **Unit-III: Vouching and Audit of Financial Statements**

Vouching: Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation.

Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

### **Unit-IV: Audit of Institutions**

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

### **Unit-V: Report Writing**

Business Correspondence and Report writing: Basic principles – Business letters.

Business reports: Structure – Preparation of Routine reports and special reports.

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# *Training and Developement*

*As per Choice Based Credit System (CBCS)*

**II - B.Com(Gen) / IV - Semester**



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## II - Year / IV - Semester as per CBCS *Training and Development*

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### Unit-I

**Meaning and Definition-** Need for Training- Importance of training, Objectives of Training, Responsibility for training (38)

### Unit-II

**Steps in Training Programs,** Training Policy, Training courses, support materials for training, Training period, Training for Different employees' principles of learning.

### Unit-III

**Training methods:** on the job, vestibule training, Training by Experience Workman, Training by supervisors, Demonstrations and examples, Simulation, Apprenticeship. Off the job: Lecturers, Conference method, Seminars or Team Discussion. Case studies, Role playing, Programmed instruction. T- Group training, Audio visual aids, Retraining.

### Unit-IV

**Development:** Importance of Development- Management Development-Purpose and objectives of Development, Stages in development programs, Components of development program, Factors inhibiting Development

### Unit-V

**Coaching and Counselling:** Methods, Management syndicate, Incident process, In basket, Sensitivity counselling- Special Projects, Committee assignments conferences, Management games.

*Content*  
***Training and Development***

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