ప్రాచీన తెలుగు కవిత్వం

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రచయితలు

డా॥ బి. అశోక్

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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
తేనెలొలుకు భాష మన తెలుగు భాష

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

– రచయితలు

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ప్రాచీన తెలుగు కవిత్వం

ఈ కోర్సు విజయవంతంగా ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

1. ప్రాచీన తెలుగుసాహిత్యం యొక్క ప్రాచీనతను, విశిష్టతను గుర్తిస్తారు. తెలుగు సాహిత్యంలో ఆదికవి నన్నయ కాలంనాటి భాషానంన్క్ృతులను, 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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మహాభారతం - సభాపర్వం - ప్రథమాశ్వాసం - (26-57 పద్యాలు)

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యూనిట్ - IV

పలనాటి బెబ్బులి - 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: ఉత్వ, త్రిక, ద్రుతప్రకృతిక, నుగాగమ, ద్విరుక్తటకారాదేశ, యణాదేశ, వృద్ధి, శ్చుత్వ, జశ్త్వ, అనునాసిక సంధులు.

సమాసాలు: అవ్వయిభావ, తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి.

అలంకారాలు:

అర్థాలంకారాలు: ఉపమ, ఉత్ప్రేక్ష, రూపక, స్వభావోక్తి, అర్థాంతరవ్యాస, అతిశయోక్తి.

శబ్దాలంకారాలు: అనుప్రాస (వృత్యనుప్రాస, ఛేకానుప్రాస 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 I-Year/I-sem
Common to all Branches

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A Course in Communication and Soft Skills

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

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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

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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Skill Development Course

Office Secretaryship

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

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Office Secretaryship

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/organisaton - 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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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

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 Demits 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 Demits 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

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.
- 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 – BookKeeping 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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Information Technology

As per Choice Based Credit System (CBCS)

I - B.Com(Computer Applications) / I - Semester

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

Information Technology

Outcomes

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.
2. Understand the difference between an operating system and an application program, and what each is used for in a computer.
3. Use technology ethically, safely, securely, and legally.
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

B. Explains (Understanding)

5. Apply standard statistical inference procedures to draw conclusions from data.
6. Retrieve information and create reports from databases.
7. Interpret, produce, and present work-related documents and information effectively and accurately.

C. Critically examines, using data and figures (Analysis and Evaluation**).

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data.
9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity (Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

Unit-1: Introduction

Computer Definition - Characteristics and Limitations of Computer Hardware - Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories - Input and Output Devices- Operating System- Function of Operating System- Types of Operating System- Languages and its Types

Unit-2: MS Word

Word Processing - Features - Advantages and Applications - Parts of Word Window-Toolbar-Creating, Saving, Closing, Opening and Editing of a Document - Moving and Coping a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge-Macros.

Unit-3: MS Excel

Features - Spread Sheet-Workbook - Cell - Parts of a window - Saving, Closing, Opening of a Work Book - Editing - Advantages - Formulas - Types of Function - Templates - Macros - Sorting- Charts - Filtering - Consolidation - Grouping- Pivot Table.

Unit-4: MS Power Point

Introduction - Starting - Parts - Creating of Tables - Create Presentation - Templates-Auto Content Wizard - Slide Show-Editing of Presentation - Inserting Objects and charts.

Unit-5: MS Access

Orientation to Microsoft Access - Create a Simple Access Database - Working with Table Data - Modify Table Data - Sort and Filter Records - Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create Basic Access Forms - Work with Data on Access Forms - Create a Report - Add Controls to a Report - Format Reports.

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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 కవితలక్ష్యాలను గూర్చిన జ్ఞానాన్ని 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

j ãÖ' { Ù I: ఆధునిక కవిత్వం

1.	ఆధునిక కవిత్వం	:	పరిచయం
2.	కొండవీడు	:	దువూరి రామిరెడ్డి (కవికోకిల గ్రంథావళి ఖండకావ్యాలు నక్షత్రమాల 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)	:	కాళీపట్నం రామరావు
7.	స్వేదం ఖరీదు....(కథ)	:	రెంటాల నాగేశ్వరరావు

యూనిట్ - III: నవల

8. తెలుగు నవల : పరిచయం

9. రథచక్రాలు (నవల) : మహీధర రామ్మోహన రావు (సంక్షిప్త ఇతివత్తం మాత్రం)

10. రథచక్రాలు (సమీక్షా వ్యాసం) డా.॥యల్లాప్రగడ మల్లికార్జునరావు

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11. తెలుగు నాటకం : పరిచయం

12. యక్షగానము (నాటిక) : ఎం.వి.ఎస్. హరనాథరావు

13. అపురూప కళారూపాల విధ్వంసదశ్యం యక్షగానము (సమీక్షా వ్యాసం) డా.॥ కందిమళ్ళ సాంబశివరావు

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విషయ సూచిక

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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

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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A Course in Reading & Writing Skills

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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

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 GurramJashua (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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Indian Culture & Science

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Skill Development Course

Advertising

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

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Advertising

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.

Content

Advertising

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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

Learning Outcomes:

At theend of the coursethe student will 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 - Delcredere 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

JointVenture - Features - Difference between Joint-Venture and Consignment - Accounting Procedure - Methods of Keeping Records - One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

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Financial Accounting

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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

Learning Outcomes

At the end of the course, the student will 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 firmsbehaviour.
- 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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E - Commerce and Web Designing

As per Choice Based Credit System (CBCS)

I - B.Com(CA) / II - Semester

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

E - Commerce and Web Designing

Unit I: Introduction

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce.

Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution and Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

Unit-II: E-payment System

Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

Unit-III: On-line Business Transactions

Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services (Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment} Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.)

Unit-IV: HTML

Website designing, Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images and Pictures, Lists and Their Types, Nested Lists, Table Handling.

Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

Unit V: Security and Encryption

Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope of E-Security), Security Threats in the E-Commerce Environment (Security Intrusions and Breaches, Attacking Methods Like Hacking, Sniffing, Cyber- Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients).

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డిగ్రీ (జనరల్) / సెమిస్టర్ - III

రచయితలు

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తెలుగు విభాగం

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సృజనాత్మక రచన

అభ్యసన ఫలితాలు

ఈ కోర్సు విజయవంతం ముగించాక, విద్యార్థులు క్రింది అభ్యసన ఫలితాలను పొందగలరు.

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

   తెలుగుభాషలోని కీలకాంశాలైన 'వర్ణం–పదం–వాక్యా'ల ప్రాధాన్యాన్ని గుర్తిస్తూ, వాగ్రూప– లిఖితరూప వ్యక్తీకరణ ద్వారా భాషానైపుణ్యాలను మొరుగుపరచుకోగలరు.
3. భాషానైపుణ్యాలను అలవరుచుకోవడంతోపాటు వినియోగించడం నేర్చుకుంటారు. రచనా, భాషణానైపుణ్యాలను 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: వ్యక్తీకరణ నైపుణ్యం

1. భాషా ప్రాథమిక అంశాలు

1.1 ఉద్దేశ్యం **3**
1.2 పాఠ్యభాగం **3**
1.3 పాఠ్యభాగ పరిచయం **10**
1.4 పాఠ్యభాగ సారాంశము **10**
1.5 **వ్యాసరూప ప్రశ్నలు** **12**
1.6 సంగ్రహ ప్రశ్నలు **14**

2. వర్ణం, పదం, వాక్యం

2.1 ఉద్దేశ్యం **17**
2.2 పాఠ్యభాగం **17**
2.3 పాఠ్యభాగ పరిచయం **21**
2.4 పాఠ్యభాగ సారాంశము **21**
2.5 **వ్యాసరూప ప్రశ్నలు** **21**
2.6 సంగ్రహ ప్రశ్నలు **23**

3. భాషా నిర్మాణంలో వర్ణం, పదం, వాక్యం

3.1 ఉద్దేశ్యం **25**
3.2 పాఠ్యభాగం **25**
3.3 పాఠ్యభాగ పరిచయం **32**
3.4 పాఠ్యభాగ సారాంశము **32**
3.5 **వ్యాసరూప ప్రశ్నలు** **32**
3.6 సంగ్రహ ప్రశ్నలు **38**
3.7 విద్యార్థులకు అభ్యాసం **42**

యూనిట్ - II : సృజనాత్మక రచనలు

4. కవితా రచన

4.1 ఉద్దేశ్యం **45**
4.2 పాఠ్యభాగం **45**
4.3 పాఠ్యభాగ పరిచయం **48**

4.4 పాఠ్యభాగ సారాంశము 48
4.5 వ్యాసరూప ప్రశ్నలు 49
4.6 సంగ్రహ ప్రశ్నలు 52

5. కథారచన

5.1 ఉద్దేశ్యం 55
5.2 పాఠ్యభాగం 55
5.3 పాఠ్యభాగ పరిచయం 60
5.4 పాఠ్యభాగ సారాంశము 61
5.5 వ్యాసరూప ప్రశ్నలు 61
5.6 సంగ్రహ ప్రశ్నలు 66
5.7 విద్యార్థులకు అభ్యాసం 70

6. వ్యాస రచన

6.1 ఉద్దేశ్యం 55
6.2 పాఠ్యభాగం 55
6.3 పాఠ్యభాగ పరిచయం 60
6.4 పాఠ్యభాగ సారాంశము 61
6.5 వ్యాసరూప ప్రశ్నలు 61
6.6 సంగ్రహ ప్రశ్నలు 66
6.7 విద్యార్థులకు అభ్యాసం 70
6.8 ప్రాజెక్టు వర్క్ 80

యూనిట్ - III: అనువాద రచన

7. అనువాదం

7.1 ఉద్దేశ్యం 83
7.2 పాఠ్యభాగం 83
7.3 పాఠ్యభాగ పరిచయం 86
7.4 పాఠ్యభాగ సారాంశము 86
7.5 వ్యాసరూప ప్రశ్నలు 86
7.6 సంగ్రహ ప్రశ్నలు 91
7.7 విద్యార్థులకు అభ్యాసం 92

8. అనువాద సమస్యలు

8.1 ఉద్దేశ్యం 93
8.2 పాఠ్యభాగం 93

8.3 పాఠ్యభాగ పరిచయం 104
8.4 పాఠ్యభాగ సారాంశము 104
8.5 వ్యాసరూప ప్రశ్నలు 104
8.6 సంగ్రహ ప్రశ్నలు 117
8.7 విద్యార్థులకు అభ్యాసం 118

9. అభ్యాసం

9.1 ఉద్దేశం 119
9.2 ఆంగ్లం నుండి తెలుగుకు అనువాదం చేయుట 119
9.3 తెలుగు నుండి ఆంగ్లంకు అనువాదం చేయుట 120
9.4 విద్యార్థులకు అభ్యాసం 120

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

10. ముద్రణామాధ్యమం

10.1 ఉద్దేశ్యం 123
10.2 పాఠ్యభాగం 123
10.3 పాఠ్యభాగ పరిచయం 126
10.4 పాఠ్యభాగ సారాంశము 126
10.5 వ్యాసరూప ప్రశ్నలు 127
10.6 సంగ్రహ ప్రశ్నలు 129
10.7 విద్యార్థులకు అభ్యాసం 130

11. వివిధ రకాల పత్రికలు

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11.2 పాఠ్యభాగం 131
11.3 పాఠ్యభాగ పరిచయం 137
11.4 పాఠ్యభాగ సారాంశము 138
11.5 వ్యాసరూప ప్రశ్నలు 138
11.6 సంగ్రహ ప్రశ్నలు 142
11.7 విద్యార్థులకు అభ్యాసం 144

12. పత్రికా రచన

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12.2 పాఠ్యభాగం 145
12.3 పాఠ్యభాగ పరిచయం 149

12.4 పాఠ్యభాగ సారాంశము 149
12.5 వ్యాసరూప ప్రశ్నలు 150
12.6 సంగ్రహ ప్రశ్నలు 152
12.7 విద్యార్థులకు అభ్యాసం 154

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

13. ప్రసార మాధ్యమాలు

13.1 ఉద్దేశ్యం 157
13.2 పాఠ్యభాగం 157
13.3 పాఠ్యభాగ పరిచయం 159
13.4 పాఠ్యభాగ సారాంశము 159
13.5 వ్యాసరూప ప్రశ్నలు 159
13.6 సంగ్రహ ప్రశ్నలు 161
13.7 విద్యార్థులకు అభ్యాసం 162

14. శ్రవణ మాధ్యమాలు

14.1 ఉద్దేశ్యం 163
14.2 పాఠ్యభాగం 163
14.3 పాఠ్యభాగ పరిచయం 170
14.4 పాఠ్యభాగ సారాంశం 170
14.5 వ్యాసరూప ప్రశ్నలు 170
14.6 సంగ్రహ ప్రశ్నలు 175
14.7 విద్యార్థులకు అభ్యాసం 176

15. దృశ్య మాధ్యమాలు

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15.2 పాఠ్యభాగం 177
15.3 యాంకరకు ఉండాల్సిన లక్షణాలు 182
15.4 పాఠ్యభాగ పరిచయం 184
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15.7 సంగ్రహ ప్రశ్నలు 191
15.8 విద్యార్థులకు అభ్యాసం 192

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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Eluru, Andhra Pradesh, India

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A Course in Conversational Skiils

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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Life Skill Course

Environmental Education

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

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Environmental Education

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

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

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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Disaster Management

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ADVANCED ACCOUNTING

As per Choice Based Credit System (CBCS)

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

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IIIrd *Semester* as per CBCS
Advanced Accounting

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 if 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

Comapny 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

Valution 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

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II- Degree/ III- Semester

Business Statistics

Unit 1: Introduction to Statistics

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data 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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Programming in 'C'

II - B.Com(CA) / III - Semester

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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

Learning Outcomes

At the end of the course, the student will 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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Cost & Management Accounting

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Cost & Management Accounting

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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TAXATION

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

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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Database Management Systems

As per Choice Based Credit System (CBCS)

II - B.Com(CA) / IV - Semester

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