



# Hindi Mahavidyalaya

(AUTONOMOUS & NAAC-REACCREDITED)

(Arts, Commerce, Science and P.G. Centre)

(Affiliated to Osmania University)

Nallakunta, Hyderabad - 500 044.

## *DEPARTMENT OF COMMERCE*

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(AUTONOMOUS)  
NALLAKUNTA, HYDERABAD  
B.Com III Year - V & VI Semester 2014-15

1. Chairperson  
Major K.Sarangapany  
Head Dept. of Commerce  
Hindi Mahavidyalaya, Hyderabad

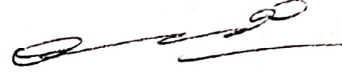


2. University Nominee  
Prof.G.Laxman  
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Osmania University, Hyderabad.

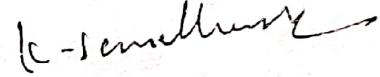


**Members of BOS**

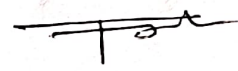
3. Prof. K.Shankaraiah  
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4. Dr.K.Someshwar Rao  
Principal,  
Badruka College of Commerce  
Kachiguda,  
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5. Sri. Mohan Rao  
Lecturer in Commerce,  
Pragathi Mahavidyalaya,  
Hanuman Tekdi,  
Hyderabad



6. Sri.P.Giridhar  
Lecturer in Commerce  
Hindi Mahavidyalaya,  
Hyderabad



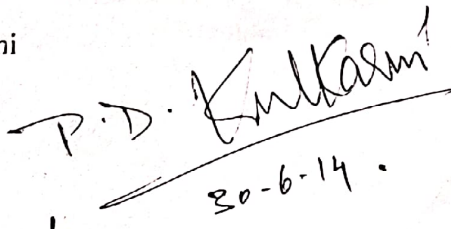
**Industrialist**

7. Sri. Rajesh Malani  
Proprietor  
Arun Electronics  
Hyderabad

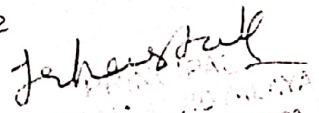


**Alumni**

8. Sri Praveen Kumar Kulkarni  
M.Com, ACA  
Chartered Accountant



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**(AUTONOMOUS)**

Department of Commerce  
Structure of 3<sup>rd</sup> Year V Semester 2014-15

**B.Com.**

S.No	Paper	Subject	PPW
1.	501	Corporate Accounting - I	4+1
2.	502	Cost and Management Accounting - I	4+1
3.	503	Business Law - I	4+1
4.	504	Auditing - I	4+1
		<b>Elective</b>	
5.	505	Principles of Marketing – I	4+1
6.	506	Rural Marketing – I	
		<b>OR</b>	
7.	505	Advance Corporate Accounting - I	4+1
8.	506	Management Accounting - I	

Note : Students are required to choose any one of the above 2 Elective.

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2014-15

**B.Com Final Year  
SEMESTER V - 2014-15  
CORPORATE ACCOUNTING – I**

Paper : 501  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objectives :** To impart to the students knowledge about accounting treatment of Corporate Undertakings.

**Unit I : Accounting Standards**

Accounting Standards: Need and importance – An overview of Indian Accounting Standards – International Financial Reporting Standards (IFRS) – International Accounting Standards (IAS) (Theory only)

**Unit II : Valuation of Goodwill**

Need – Methods: Normal Profit Method, Super Profits Method, Capitalization Method (Including problems)

**Unit III : Valuation of Shares**

Need for valuation – Methods of Valuation : Net Assets Method, Yield Basis Method, Fair Value Method (Including problems)

**Unit IV: Accounts of Life Insurance Companies**


Life Insurance Companies: Preparation of Revenue Account – Profit and loss account – Balance Sheet and Valuation Balance Sheet.

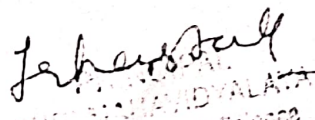
**Lab Work:** Computation of Problems using Excel/Accounting packages.

**Unit V : Accounts of General Insurance Companies**

General Insurance: Preparation of final accounts with special referenced to fire and marine insurance only (Including problems)

**Lab Work:** Computation of Problems using Excel/Accounting packages.

  
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B.Com & Finance  
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HYD-44



**Suggested Readings :**

1. Corporate Accounting : Jain and Narang: Kalyani Publishers.
2. Corporate Accounting : Sakshi Vasudeva: Himalaya Publishers.
3. Advanced Accountancy: Dr.M.A.Arulanandam, Dr.K.S.Raman,  
Himalaya Publishers.
4. Corporate Accounting : T. Joseph, Tata
5. Corporate Accounting : Goel V.K. Excel
6. Corporate Accounting : Varma K.K. Excel

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**Industrialist**

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Alumni

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**B.Com Final Year**  
**SEMESTER V - 2014-15**  
**COST and MANAGEMENT ACCOUNTING -I**

Paper : 502

P.P.W: 4+1=5

Max Marks : 30+10+10

**Objectives:**

1. To impart conceptual knowledge of costing and management accounting.
2. To train the students in finding the cost of products using different methods of costing.
3. To equip basic skills of analysis of financial information to be useful to the management.

**Unit-I : Introduction**

Cost Accounting: Definitions, features, objectives, functions, scope, advantages and limitations-Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations- Relationship between cost, management and financial accounting- Cost concepts – Cost classification – Preparation of cost sheet – Relationship of costing department with other departments. (Theory only)

**Unit-II : Elements of Costs: Material Cost**

Direct and Indirect material cost – Inventory control techniques – Stock levels – EOQ – ABC analysis. Issue of material to production – Pricing methods: FIFO, LIFO with Base Stock, Average Methods. (Including practical problems)

**Lab work:** Computation of stores ledgers using Excel or accounting package

**Unit-III : Labor Cost**

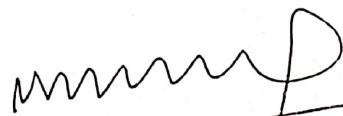
Direct and Indirect Labor Cost – Methods of payment of wages including incentive plans, Halsey and Rowan plans, and Taylor's Piece Rate method. (Including practical problems)

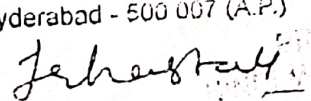
**Lab work:** Computation of labor cost / payment of wages using Excel or accounting package.

**Unit-IV : Overheads**

Features, classification, methods of allocation and apportionment of Overheads. (Including practical problems)

**Lab work :** Computation of Overheads using accounting package or Excel

  
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## Unit-V : Methods of Costing

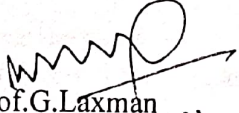
Single or Output Costing-Costing Procedure-Preparation of Statement of Cost and Profit-Job and Contract costing- Features, costing process – Computation of cost (Including practical problems)

**Lab work:** Preparation of Cost sheet and computation of problems on job and contract costing using accounting package or Excel.

### Suggested Readings :

1. Cost and Management Accounting : Jain and Narang, Kalyani Publishers
2. Cost Accounting : P.K.Ghosh, Tata McGrawHill & Co.
3. Cost and Management Accounting : M.N.Arora, Himalaya Publishers
4. Cost Accounting : Dutt, Pearson Education
5. Management Accounting : Sarma and Gupta, Kalyani Publishers
6. Management Accounting : S.P.Gupta, S.Chand & Co.
7. Cost Accounting : Jawahar Lal, Kalyani Publishers

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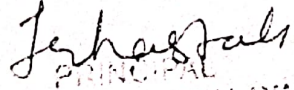
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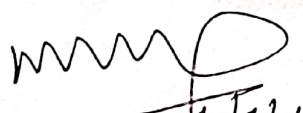
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Sri.P.Giridhar  
Member

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Industrialist

Sri.Praveen Kumar Kulkarni  
Alumni

  
Sri. Rajesh Malani  
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**B.Com Final Year  
SEMESTER V - 2014-15  
BUSINESS LAW – I**

Paper : 503

P.P.W:  $4+1=5$

Max Marks : 30+10+10

**Objective :** To introduce the students to the statutory provisions, that affects the business decisions.

## Unit – I : Contract Act – I

Agreement and Contract: Definition and Meaning – Essentials of a valid Contract – Types of Contract – Offer and Acceptance: Definition – Essentials of a valid Offer and Acceptance – Communication and Revocation of Offer and acceptance – Consideration: Definition and Importance – Essentials of a valid consideration – Doctrine of “Stranger to Contract” and “No Consideration – No Contract”.

**Lab work:** Students are expected to know the cases of Contract Act and able to create a written contract. Students are advised to refer to internet website and prepare the assignments.

## Unit – II : Contract Act – II

Capacity to Contract – Special Rules regarding: Minor's Agreement, Lunatics, Drunkards, etc.  
– Consent: Free Consent – Flaw in Consent – Coercion – Undue Influence – Fraud –  
Misrepresentation – Mistake

**Lab work:** Students are expected to know the cases of Contract Act and able to create a written contract. Students are advised to refer to internet website and prepare the assignments.

### Unit – III : Discharge of a Contract – I

Legality of Objects and Consideration – Illegal and Immoral Agreements – Agreements opposed to public policy – Agreements expressly declared to be void – Wagering Agreements and Contingent Contracts like Lotteries, Puzzles, Games, etc.

## Unit – IV : Discharge of a Contract – II

Discharge of a Contract – Various modes of Discharge of a Contract – Performance of a contract – Executed and Executor – Breach of a Contract: Types – Remedies for breach of contract.

## Unit – V : Special Contracts

Quasi Contracts: Concept – Types – Contract of Indemnity and Guarantee: Definition – Distinction – Rights and Liabilities of Surety – Discharge of Surety – Bailment – Bailee's Lien – Finder of Lost Goods – Discharge of Bailment Contract

**Lab work:** Students are advised to refer to internet website and prepare the assignments.

**Suggested Readings :**

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and prepare the assignments.

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**B.Com Final Year  
SEMESTER V - 2014-15  
AUDITING - I**

Paper : 504

P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective**

1. To impart knowledge pertaining to basic concepts of Auditing
2. To acquaint oneself with Auditing procedures.

**Unit – I : Introduction to Auditing**

Meaning – Definition – Objectives – Advantages and Limitations of Auditing – Distinction between Accounting and Auditing – Investigation – Distinction between Auditing and Investigation.

**Lab work :** Preparation of a Chart showing the differences between Accounting and Auditing; Auditing and Investigation.

**Unit – II : Types of Audit**

Types of Audit – Based on Ownership: Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments Audit – Based on Time: Interim, Final, Continuous, Balance Sheet Audit – Based on Objectives: Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audit.

**Lab work :** Preparation of a Chart showing types of audit.

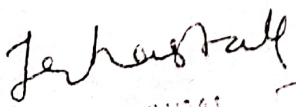
**Unit – III : Audit Planning & Process**


Audit Procedure – Engagement Letter – Planning – Audit Programme – Advantages and Disadvantages of Audit Programme – Preliminaries at the commencement of an audit – Audit note book and working papers – Audit Evidence.

**Lab work :** Preparation of Audit Plan documents and Audit Programme for an organization.

**Unit – IV : Internal Control**

Internal Control: Meaning and Importance – Objectives – Essential Characteristics of Internal Control – Internal Control in Specific Areas: Sales, Purchases, Fixed Assets, Cash in Hand, Cash at Bank, Wages and Salaries – Limitations of Internal Control.

  
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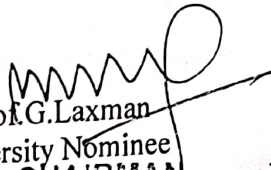
## Unit – V: Internal Check and Internal Audit

Internal Check: Meaning and Importance – Internal Audit – Differences between: Internal Control and Internal Check, Internal Control and Internal Audit, Internal Check and Internal Audit – Test Checking – Audit in Depth – Audit Marketings.

### Suggested Readings :

1. Practical Auditing : R.G.Saxena, Himalaya Publishers
2. Auditing-Principles and Practice : S.D.Sharma, Taxmann's Publishers
3. Practical Auditing : T.N. Tandon
4. Contemporary Auditing : Kamal Gupta
5. Auditing : Dinkar Pagare
6. Practical Auditing : Spicer & Pegler

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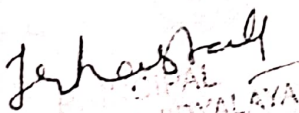
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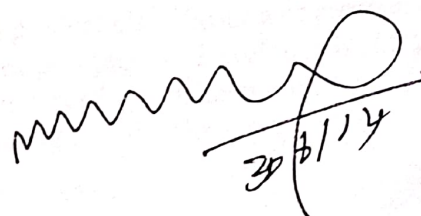
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**B.Com Final Year**  
**SEMESTER V - 2014-15**  
**PRINCIPLES OF MARKETING - I**  
**ELECTIVE - I**

Paper : 505  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Unit - I : INTRODUCTION :**

Nature and Scope of marketing; Market classification of markets Marketing; Market and Marketing, Selling and Marketing, Marketing Management, Objectives of Marketing Management. Characteristics of Marketing Management.  
Importance of Marketing – Benefits to individual firms, Benefits to individual consumers Benefits to society. Importance of marketing as a Business Function Importance of Marketing in Indian Context.

**Unit - II :** Marketing concepts – Evolution of marketing concepts Barta System, Exchange System, Production orientation stage, product Oriented stage, Sales oriented Stage, Marketing Oriented stage. Holistic Marketing Oriented Stage customer oriented stage. Modern Marketing.

Marketing Environment – Micro Environment Macro Environment.  
Marketing Mix – Elements of Marketing mix, Product mix, price mix, promotion mix, Place mix, people, process, Physical evidence marketing mix to be effective.

**Lab :** Preparation of reports on Marketing environment of different FMCG's or retailing companies.

**Unit - III : CONSUMER BEHAVIOUR AND MARKET SEGMENTATION:**

Nature, scope and significance of consumer behaviour,- Consumer vs Customer, Consumer behaviour – Type of consumers, consumer behaviour theories. Types of Consumers Buying Behaviour factors influencing Buying Behaviours; Cultural factors, social factors, personal Factors, Psychological Factors.

**Unit - IV:** Market Segmentation, Market Segmentation and product differentiation, Advantages of market segmentation. Basis for market segmentation – Demographic factors Psychographic factors, Geographic factors production related segmentation. Importance of market Segmentation.

**Lab :** A report preparation on changing life styles in different walks of life creating demand for new companies / sectors.

**Unit - V: Product :** Concept of product, Levels of a product classification of product, Product policies new product development. Process of new product Development, Idea generation, Idea Screening, Concept, Development and Testing Marketing Strategy developments . Business analysis, Product and marketing mix development, Test Marketing/

**Lab :** Stages of product life cycle (PLC) for different companies - NPD stages for imaginary products.

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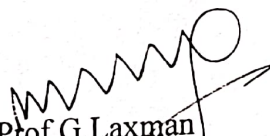
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## SUGGESTED READINGS :

1. Philip Kotler: Marketing, Prentice Hall
2. William M. Pride and O.C Ferrell :Marketing; Houghton - Mafflin Boston
3. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
4. Lamb Charless W. et al : Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D.Irwin
6. Kotler Philip and Armstrong Gary : Principles of Marketingl Pearson
7. Fulmer RM: The New Marketing McMillian, New York
8. McCarthy J.E: Basic Marketing - a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI

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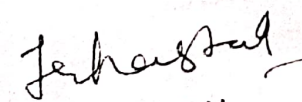
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**B.Com Final Year  
SEMESTER V - 2014-15  
RURAL MARKETING - I  
ELECTIVE - II**

Paper : 506  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Unit - I : RURAL MARKETING:**

Definition of rural area, Evolution of Rural Marketing; Nature and scope of rural marketing, Importance of Rural Marketing. Special features of Rural Markets.

**Unit - II :** Size of rural market process( ), Challenger in Rural Marketing Differences between Rural and urban Marketing- Undifferentiated approach. Differentiated approach.

**Lab :** A report preparation on the transformation for rural markets in India.

**Unit - III : RURAL MARKETING ENVIRONMENT :**

Factors affecting rural marketing environment External environment or uncontrollable factors geographical economic. Socio cultural and infrastructural factors (Micro Environment and its factors)

**Unit - IV :** Factors influencing Rural marketing operations. Microenvironment and its factors market, consumer tastes and preferences, industry and competition Government policies. Supply related factors. Environment monitoring

**Lab :** Preparation of the report on invisible forces influencing the rural markets in India.

**RURAL CONSUMER**

**Unit - V :** Individual consumer behaviour fundamentals of consumer behaviour. Rural consumer behaviour during purchase of a product. Buying motives of Rural consumers Buying decision process. Buyer characteristics.

**Lab :** A small survey conducted and report be prepared about the level of Brand

Awareness in rural areas about Indian and MNC's branded products.

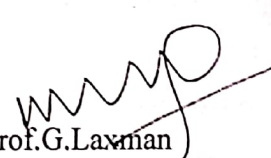
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### SUGGESTED READINGS :

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelameghhan S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopalaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB: Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S.Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson

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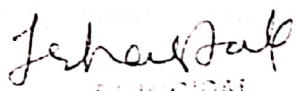
Dr.K.Someshwar Rao  
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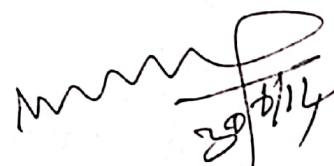
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**B.Com Final Year**  
**SEMESTER V - 2014-15**  
**ADVANCED CORPORATE ACCOUNTING - I**  
**ELECTIVE - I**

Paper : 505

P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective :** To enable the students to prepare financial statements of various corporate organizations.

**Unit I : The Accounts of holding Companies**

Nature of holding companies – legal requirements for a holding company – Schedule VI of the Companies Act and subsidiary companies – Preparation of consolidated balance sheet – Cancellation of investment account – Minority Interest – Cost of acquiring control or goodwill – Capital reserve – Preference share capital in subsidiary companies – Debentures in subsidiary companies ( Including Problems)

**Lab Work :** Computation of Problems using Excel or Accounting Packages.

**Unit - II : Insurance Claims**

Insurance Claims – Accounting treatment – Calculation of loss of stock – Average Clause (Including Problems)

**Lab Work:** Computation of problems using Excel or Accounting packages.

**Unit - III : Lease Accounting**

Meaning – Steps – Types – Financial evaluation – Provisions of Indian Accounting Standard No. 19 – Methods of computing lease rentals – Advantages and Disadvantages (Including Problems)

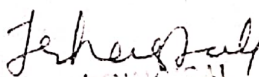
**Lab Work : Lab Work:** Computation of problems using Excel or Accounting packages.


**Unit - IV : Social Responsibility Accounting**

Social Responsibility Accounting - Meaning, Nature of social responsibility, need, objectives. Accounting Concept and objectives of social responsibility, Indicators of social performance (Theory only)

**Unit - V : Accounts of Government Companies**

Accounts of Government Companies – Preparation and presentation of the final accounts – Forms and contents of profit and loss account – Forms and contents of Balance Sheet (Theory Only)

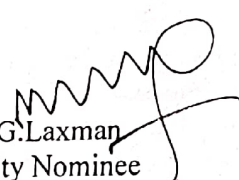
  
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A.C. College  
HYDERABAD - 500 007

  
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**SUGGESTED READINGS :**

- |                           |   |
|---------------------------|---|
| 1. Corporate Accounting : | R.L.Gupta, M.Radha Swmy, Sultan Chand and Sons  |
| 2. Advanced Accounting :  | M.A.Arulanandam, K.S.Raman, Himalaya Publishers |
| 3. Advanced Accounting :  | Tulasian, Tata Mc Graw Hills Publications       |
| 4. Corporate Accoung :    | Jain & Narang, Kalyani Publications             |
| 5. Advanced Accounting :  | S.M. Shukla, Sahitya Bhavan                     |

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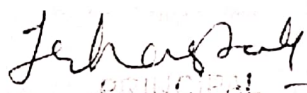
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**B.Com Final Year  
SEMESTER V - 2014-15  
MANAGEMENT ACCOUNTING - I  
ELECTIVE - II**

Paper : 506  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective :**

1. To make the students understand the importance of management accounting, its tools and techniques in management decision making.
2. To equip basic skills of analysis of financial information to be useful to the management.

**Unit I : Introduction**

Nature and Scope of Management Accounting – Meaning and Importance – Objectives – Comparison among Management Accounting, Cost Accounting and Financial Accounting – Role and Functions of Management Accountant – Recent developments in Management Accounting – Limitations of Management Accounting (Theory only)

**Unit - II : Financial Statement Analysis**

Meaning and Types of Financial Statements - Comparative Statement Analysis – Common Size Statement Analysis – Trend Analysis (Including Practical Problems)

**Lab Work:** Computations of problems on various techniques of financial statement analysis using Excel / Accounting packages.

**Unit - III : Marginal Costing and cost Volume Profit Analysis**

Basic concepts – Break Even Analysis – PV Ratio – Margin of Safety – CVP Analysis – Break Even Chart and Profit Volume Graphs and Charts – Relevant costs for decision making – Pricing decisions – Product decision – Decisions involving alternative choices such as make or buy, domestic or export sales, Accept or reject an order (Including practical problems)

**Lab Work:** Computations of problems on various techniques of financial statement analysis using Excel / Accounting packages

**Unit - IV : Budgets and Budgetary Control**

Budgeting: Meaning and importance. Budgetary Control : Meaning and importance – Types of budgets : Fixed budget, flexible budget, cash budget, sales budget, production budget (Including practical problems)

**Lab Work:** Computations of problems on types of budgets using accounting package or Excle.

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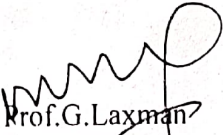
## Unit - V : Responsibility Accounting

Meaning – Definition – Principles – Process of implementation – Centres of Control (Cost Centre Revenue Centre, Responsibility Centre, Profit Centre, Investment Centre) – Responsibility Reporting – Methods of measuring divisional performance (ROI Method, Residual Income Method, Other Measures of performance) Theory Only)

### SUGGESTED READINGS :

1. Management Accounting : S.P. Gupta, S.Chand & Co.
2. Management Accounting : Sarma and Shashi K. Gupta, Kalyani Publishers
3. Management Accounting : Murthy and Guruswamy, Tata McGraw Hill Publishers.
4. Management Accounting : Singhvi & Bodhanwala, PHI
5. Management Accounting : Ravi M. Kishore, Taxmann Publications, New Delhi.

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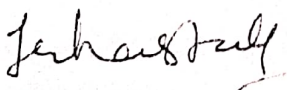
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**V SEMESTER QUESTION PAPER PATTERN**

**Subject :Corporate Accounting - I**  
**Paper : 501**

**Time: 2 ½ hrs**

**I Short questions : Answer all the questions not more than 10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**30m**

**Semester Marks 30 60**

**Internal Assessment Marks 10 10**

**Practical Marks 10 30**

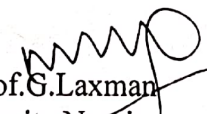
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

- 1. 5 Marks for Problem Execution 15**
- 2. 3 Marks for Project 5**
- 3. 2 Marks for Viva 10**

**Total 10 marks**

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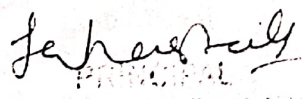
**Dr.K.Someshwar Rao**  
**Member**

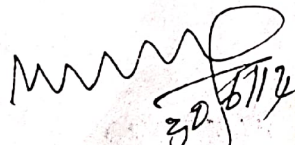
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**Member**

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**Industrialist**

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V SEMESTER QUESTION PAPER PATTERN**

**Subject : Cost and Management Accounting - I  
Paper : 502**

**Time: 2 ½ hrs**

**I Short questions : Answer all the questions not more than  
10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal  
choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**30m**

**Semester Marks 30**

**Internal Assessment Marks 10**

**Practical Marks 10**

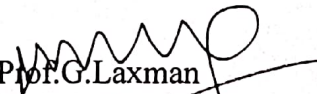
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

**Total 10 marks**

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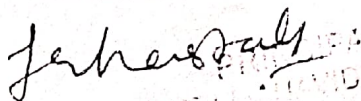
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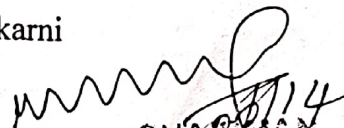
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**V SEMESTER QUESTION PAPER PATTERN**

**Subject :Business Law - I**  
**Paper : 503**

**Time: 2 ½ hrs**

I Short questions : Answer all the questions not more than 10 lines

5 X 2m = 10m

II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.

5 X 4m = 20m

30m

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10

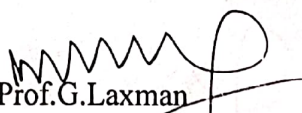
Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

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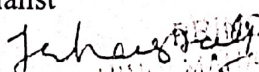
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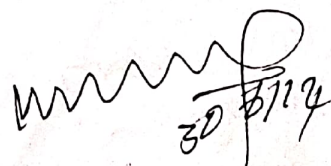
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**V SEMESTER QUESTION PAPER PATTERN**

**Subject : Auditing - I**  
**Paper : 504**

**Time: 2 ½ hrs**

**I Short questions : Answer all the questions not more than 10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**30m**

**Semester Marks 30**

**Internal Assessment Marks 10**

**Practical Marks 10**

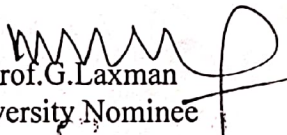
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

**Total 10 marks**

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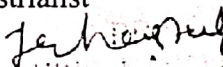
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**Sri.P.Giridhar**  
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**V SEMESTER QUESTION PAPER PATTERN**  
**ELECTIVE - I**

**Subject : PRINCIPLES OF MARKETING - I**

**Time: 2 ½ hrs**

**Paper : 505**

- |    |  |              |
|----|--|--------------|
| I  | Short questions : Answer all the questions not more than 10 lines  | 5 X 2m = 10m |
| II | Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages. | 5 X 4m = 20m |

30m

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10

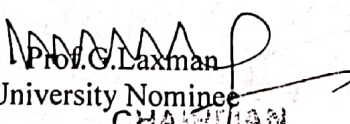
Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

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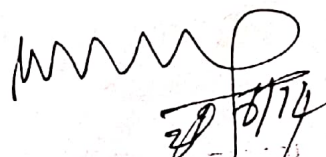
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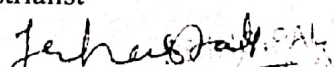
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**V SEMESTER QUESTION PAPER PATTERN**  
**ELECTIVE - II**

**Subject : RURAL MARKETING – I**

**Time: 2 ½ hrs**

**Paper : 506**

- |    |  |              |
|----|--|--------------|
| I  | Short questions : Answer all the questions not more than 10 lines  | 5 X 2m = 10m |
| II | Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages. | 5 X 4m = 20m |

30m

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10


Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

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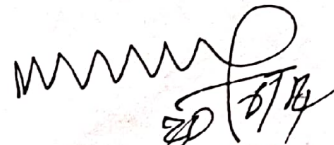
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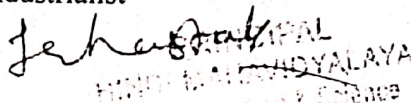
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**QUESTION PAPER PATTERN FOR INTERNAL**  
**ASSESSMENTS FOR V AND VI SEMESTERS**  
**FOR ALL THE PAPERS.**

I Answer all the questions fill in the blanks

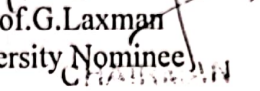
10 X ½ m = 5m

II Answer the following 2 questions  
choice one from each unit not more than 3 Pages.

2 X 2 ½ m = 5m

10m

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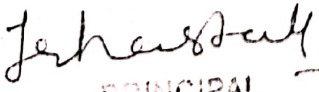
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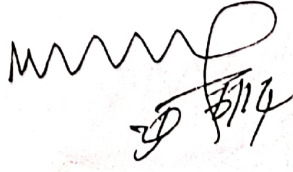
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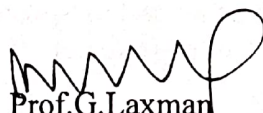
**Department of Commerce**  
**Structure of 3<sup>rd</sup> Year VI Semester 2014-15**

**B.Com. (Regular)**

S.No	Paper	Subject	PPW
1.	601	Corporate Accounting - II	4+1
2.	602	Cost and Management Accounting - II	4+1
3.	603	Business Law - II	4+1
4.	604	Auditing - II	4+1
		<b>Elective</b>	
5.	605	Principles of Marketing – II	4+1
6.	606	Rural Marketing – II	4+1
		<b>OR</b>	
7.	605	Advance Corporate Accounting - I I	
8.	606	Management Accounting - II	

Note : Students are required to choose any one of the above 2 Elective.

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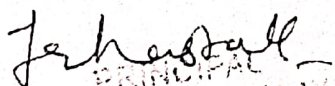
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**B.Com Final Year  
SEMESTER VI - 2014-15  
CORPORATE ACCOUNTING - II**

Paper : 601  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objectives :** To impart to the students knowledge about accounting treatment of Corporate Undertakings

**Unit - I : Amalgamation**

Amalgamation in the nature of merger and purchase: Calculation of purchase consideration – Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding Inter-company holdings) (Including problems)

**Lab work :** Recording of transactions relating to mergers using computers.

**Unit - II : Internal Reconstruction**

Accounting Treatment – Preparation of final statements after reconstruction (Including problems)

**Lab work :** Recording of transactions relating to Internal Reconstruction using computers.

**Unit - III : Acquisition of Business**

Acquisition of Business when new set of books are opened – Debtors and Creditors taken over on behalf of Vendors – When same set of books and continued. (Including problems)

**Lab work:** Computation of problems using accounting package or Excel.

**Unit - IV : Profits Prior to Incorporation**

Ascertainment of profit or loss prior to incorporation – Calculation of Sales Ratio – Calculation of Weighted Ratio – Treatment of loss prior to incorporation.

**Lab work :** Computation of problems using accounting package or Excel.

**Unit - V : Bank Accounts**

Bank Accounts : Books and Registers to be maintained by banks – Slip system of posting – Rebate on bills discounted – Schedule of advances – Non-performing assets – Legal provisions relating to preparation of final accounts. (Including problems)

**Lab work:** Preparation of bank final accounts using accounting package or Excel.

*Jehar Singh*

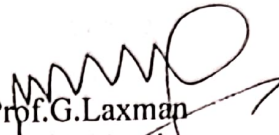
*[Signature]*  
6/1/14  
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**Suggested Readings:**

1. Corporate Accounting : Jain and Narang: Kalyani Publishers.
2. Corporate Accounting : Sakshi Vasudeva: Himalaya Publishers.
3. Advanced Accountancy : Dr.M.A.Arulanandam, Dr.K.S.Raman,  
Himalaya Publishers.

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Member

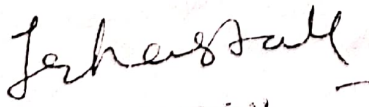
Dr.K.Someshwar Rao  
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Sri. Mohan Rao  
Member

Sri.P.Giridhar  
Member

Sri.Rajesh Malani  
Industrialist

Sri.Praveen Kumar Kulkarni  
Alumni

  
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20/6/14



**B.Com Final Year**  
**SEMESTER VI - 2014-15**  
**COST AND MANAGEMENT ACCOUNTING - II**

Paper : 602  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objectives:**

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing.
3. To equip basic skills of analysis of financial information to be useful to the management.

**Unit – I : Process Costing**

Features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits) (Including practical problems)

**Lab work:** Computation of problems on process costs using accounting package or Excel.

**Unit – II : Standard Costing**

Meaning and importance – Standard costing and historical costing-Variance analysis: Material and labour variances (Including practical problems)

**Lab work:** Calculation Standard costs and variances using excel package / accounting package.

**Unit – III : Costing Techniques**

Marginal Costing: Meaning, importance, marginal cost equation, difference between marginal costing and absorption costing, application of Marginal costing-Cost, Volume and Profit Analysis-Margin of Safety-Break Even Analysis: Meaning and Importance, break even chart (Including practical problems)

**Lab work:** Computation of problems on marginal costing and break even analysis using Excel.

**Unit – IV : Ratio Analysis**

Financial Statements: Features, Limitation – Financial Statement Analysis: Need – Meaning – Objectives – Process – Methods and Techniques of Analysis (Theory Only)

**Ratio Analysis:** Calculation of Liquidity, Solvency, Profitability and Turnover Ratios- Interpretation of Ratios (Including Practical Problems)

**Lab work:** Computation of problems on Ratio Analysis using Excel or Accounting Package.

*Tejashree*  
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## Unit – V: Cash Flow Analysis

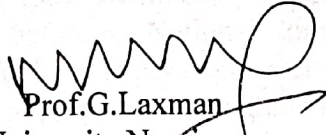
Introduction –Cash Flow Analysis (As per AS-3) – Preparation of Cash from Operations- Cash Flow Statement – Uses and Limitations of Cash Flow Analysis (Including practical problems)

**Lab work:** Computation of problems on Cash Flow Analysis using Excel or Accounting Package.

### Suggested Readings :

1. Cost and Management Accounting : Jain and Narang, Kalyani Publishers
2. Cost and Management Accounting : M.N.Arora, Himalaya Publishers
3. Cost and Management Accounting : Prashanta Athma, Himalaya Publishers
4. Cost Accounting : Dutt, Pearson Education
5. Management Accounting : Sarma & Gupta, Kalyani Publishers
6. Management Accounting : S.P.Guptha, S.Chand & Co.
7. Management Accounting : S.N.Maheswari, Sulthan Chand & Sons
8. Cost Accounting : Jawaharlal, Tata McGraw Hill

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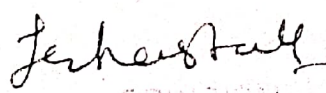
Dr.K.Someshwar Rao  
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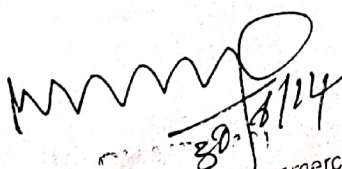
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Max Marks : 30+10+10

## Unit – I : Sale of Goods Act

**Lab work :** Students are expected to know the cases and practical problems relating to the Sale of Goods Act and Conditions and Warranties. Students are advised to refer to internet website and prepare the assignments.

**Unit – II: Consumer Protection Act**  
Definitions of the terms: Consumer, Unfair Trade Practices, Restrictive Trade Practices and  
Complainant - Rights of the Consumer – Consumer Protection Councils – Consumers  
Redressal Agencies – Penalties for Violation.

**Unit – III : Intellectual Property Rights – Intellectual Property Rights : Meaning – Need and Objectives – Meaning of the terms: Copyright – Patents – Trademarks – Information Technology Act 2000: Aims and Objectives – Scope – Cyber Crimes and Punishment for the Offenders.**

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#### Unit – IV: Company Law – I

Doctrine of Vires and its effects – Doctrine of Constructive Notice – Doctrine of Indoor Management – Exceptions – Management of Companies; Directors – Qualifications – Disqualifications – Appointment – Removal – Rights and Duties.

**Lab work:** Students are expected to know the cases of Companies Act. Students are advised to refer to internet website and prepare the assignments.

#### Unit – V: Winding Up of Companies and Legal Implications

Company Meetings and Resolutions – Appointment of a Company Secretary – Winding up of Companies: Various Modes – Compulsory Winding Up – Powers and Duties of Official Liquidator – Members and Creditors – Voluntary Winding Up – Winding Up subject to the supervision of the Court – Dissolution

#### Suggested Readings :

1. Company Law : N.D. Kapoor, Sultan Chand & Co.
2. Mercantile Law : N.D. Kapoor, Sultan Chand & Co.
3. Business Law : S.N. Maheshwari, Himalaya Publishers
4. Business Law : Chandra Bose, PHI
5. Business Law : Bulchandani, Himalaya Publishers
6. Cases of Different Business : Law Publications

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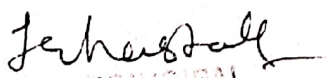
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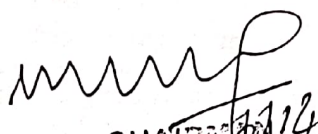
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**B.Com Final Year  
SEMESTER VI - 2014-15  
AUDITING - II**

Paper : 604  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective :**

1. To impart knowledge pertaining to basic concepts of Auditing
2. To acquaint oneself with Auditing procedures and Report Writing.

**Unit – I : Audit of Limited Companies**

Auditor: Qualifications and Disqualification – Qualities – Appointment and Reappointment – Remuneration – Removal – Rights and Duties – Liability – Ceiling on number of audits.

**Lab work :** Students are advised to refer to internet website and prepare the assignments.

**Unit – II : Vouching**

Meaning – Objectives – Vouching of Cash transactions – Bank Reconciliation Statement – Vouching of Trading transactions: Purchase, Sales, Salaries and Wages, Income from Investments, Written-off Bad Debts Recovered.

**Lab work:** Vouching of Cash Book of a local business unit.

**Unit – III : Verification and Valuation of Assets and Liabilities**

Verification and Valuation: Meaning – Differences – Verification and Valuation of Assets and Liabilities – Verification of Assets: Land and Buildings, Plant and Machinery, Furniture, Motor Vehicle, Inventories, Sundry Debtors, Cash in Hand and Bank Balances, Goodwill, Patents, Trade Marks, Copy Rights, Verification of Liabilities: Trade Creditors, Bills Payable, Contingent Liabilities.

**Lab work:** Table differentiating Vouching, Verification and Valuation.

**Unit – IV : Audit Report**

Contents of an Audit Report – Preparation of an Audit Report – Types of Opinion: Unqualified opinion, qualified opinion, Disclaimer opinion and Adverse opinion – Reasons for issuance of Qualified, Disclaimer and Adverse opinion

**Lab work:** Collection of model Audit Reports from a local Auditor and preparation of simple reports.

*Jehera Hall*

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A.S. CHOWDARY & SONS  
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## Unit – V: Report Writing

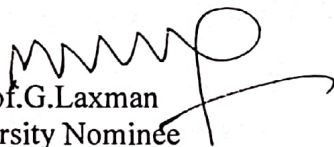
Business Correspondence and Report Writing – Basic Principles – Business Letters – Business Reports : Structure – Preparation of Routine Reports and Special Reports.

**Lab work:** Drafting of model business letters and preparation of business reports.

### Suggested Readings :

1. Practical Auditing : R.G. Saxena, Himalaya Publishers
2. Auditing Principles and Practice : S.D. Sharma, Taxmann's Publishers
3. Practical Auditing : T.N. Tandon
4. Contemporary Auditing : Kamal Gupta
5. Auditing : Dinkar Pagare
6. Practical Auditing : Spicer & Pegler

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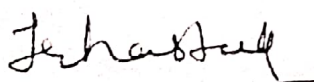
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**B.Com Final Year  
SEMESTER VI - 2014-15  
PRINCIPLES OF MARKETING - II  
ELECTIVE - I**

Paper : 605  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Unit – I : PRODUCT : New Product ::** Packing role and function, Packaging Types, Packaging Strategies Brand name and trade mark, Branding Characteristics of branding, Advantages of brands. Brand positioning branding strategies. After sales services product life cycle. Introduction stage, Growth stage, maturity stag, Decline stage.

**Unit - II : Price :** Importance, price as marketing mix. Price objective, factors influencing, prices, determinative of a price of product/service, Procedure for setting price list. Discount and rebates. Pricing methods pricing strategies and policies.

**Unit –III : Distribution channels and physical distribution;** Distribution channels – Concept and role types of distribution channels. Factors affecting choice of distribution channels, Physical distribution of goods, Transportation warehousing, inventory control order processing.

**Lab:** Report on factors influencing price fixation for different products in selected sectors in the recessionary period.

**Unit - IV : Retailer and wholesaler:** Middlemen, classification of middlemen, wholesaler, classification of wholesalers, retailing, Types of Retailer, Departmental stores, Multiple shops, mail order Business,

**Unit - V : Promotion :** Methods of Promotion; Optimum Promotion Mix; Advertising sales promotion publicity personal selling, public relations trade fairs & Exhibitions, Advertising media their relative merits and limitations.

**Lab :** Report on promotional mix for different FMCG products.

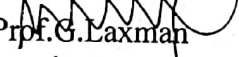
*Jehar Ball*  
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HYDRABAD - 500 007

*[Signature]*  
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### SUGGESTED READINGS :

1. Philip Kotler: Marketing, Prentice Hall
2. William M.Pride and O.C Ferrell :Marketing; Houghton - Mafflin Boston
3. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
4. Lamb Charless W. et al : Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D.Irwin
6. Kotler Philip and Armstrong Gary : Principles of Marketingl Pearson
7. Fulmer RM: The New Marketing McMillian, New York
8. McCarthy J.E: Basic Marketing - a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
10. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.
11. S.A.Sherlekar: Marketing Management, Himalaya
12. Govindarajan: Marketing Management: Concepts, Cases, Challenges & Trends, PHI
13. Chandra Bose: Modern Marketing, PHI.

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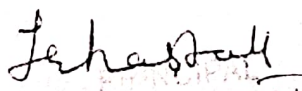
Dr.K.Someshwar Rao  
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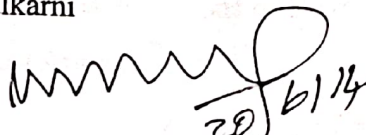
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**B.Com Final Year**  
**(REGULAR)**  
**SEMESTER VI - 2014-15**  
**RURAL MARKETING - II**  
**ELECTIVE - II**

Paper : 606  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Unit - I : RURAL CONSUMER :** Determinants of Rural Consumer behaviour, Buyer behaviour, Models Economic Model, Learning Model, Psychoanalytical model, Sociological model. Profile of Rural consumer factors Influencing buying behaviour. Different Segments of Indian consumers.

**Unit - II : RURAL MARKETING STRATEGIES:** Product Planning for rural marketing, Product Concept and significance of product Planning strategy; Levels of product Strategy product item decision. Packaging and Branding decisions.


**Unit - III :** Pricing decisions; Importance of Pricing objectives pricing policy pricing strategy – Pricing for Quality conscious ; Pricing for value conscious. Pricing for price conscious. Pricing and competition.

**Lab :** Exercises on redesigning the new products by keeping requirements of rural markets.

**Unit - IV : PROMOTION AND DISTRIBUTION IN RURAL MARKETS:** Media and Advertising decisions exploring media promotion, messages in promotion, message form, purpose of promotion, media – mass media, cinema print media. Television, Local media, Personalised media, Interactive Advertisement.

**Unit - V :** Distribution channels and logistics in rural markets – Challenges to distribution variables of Physical distribution extent of consumer services. Functions of Distribution channel. Channel – Structure, Types, Components, New Approach.

**Lab :** A report preparation on logistics management for rural market on existing products and markets.


  
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## SUGGESTED READINGS :

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelamegha S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopalaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB: Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S.Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson

Major.K.Sarangapany  
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University Nominee  
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Member

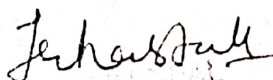
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**B.Com Final Year**  
**SEMESTER VI - 2014-15**  
**ADVANCED CORPORATE ACCOUNTING - II**  
**ELECTIVE - I**

Paper : 605  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective :** To enable the students to prepare financial statements of various corporate organizations.

**Unit I : The Accounts of Electricity Companies I**

Meaning of double – account system – revenue account and net revenue account – capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910 (Including Problems)

**Lab Work :** Computation of Problems using Excel or Accounting Packages.

**Unit - II : Accounts of Electricity II**

Electricity supply act 1948 and the companies Act 1956 – formats of relevant accounts – calculation of reasonable return and disposal of surplus., Preparation of net revenue account and Balance Sheet (Including problems).

**Lab Work:** Computation of problems using Excel or Accounting packages.

**Unit - III : Liquidation of companies**

Scope, Contributory preferential payments, preference dividend, Statement of affairs and deficiency / surplus account – Liquidators final statement of account – Liquidators Remuneration – Receiver for debenture Holders – List 'B' Contributories (including problems)

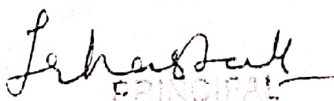
**Lab Work : Lab Work:** Computation of problems using Excel or Accounting packages.

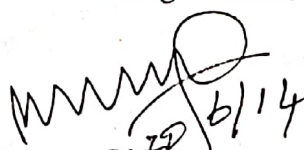
**Unit - IV : Human Resource Accounting**

Definition, Objectives, Approaches, Assumptions, Advantages, Limitations of HRA, HRA in India, Historical cost accounting, Replacement cost method, Opportunity cost method (Theory Only)

**Unit - V : Underwriting**

Meaning – Type of Underwriting – Disclosure requirements – Underwriting commission – Determining the liability of Underwriters – Complete underwriting – Partial Underwriting – Firm Underwriting.


  
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**SUGGESTED READINGS :**

1. Corporate Accounting : R.L.Gupta, M.Radha Swmy, Sultan Chand and Sons
2. Advanced Accounting : M.A.Arulanandam, K.S.Raman, Himalaya Publishers
3. Advanced Accounting : Tulasian, Tata Mc Graw Hills Publications
4. Corporate Accoung : Jain & Narang, Kalyani Publications
5. Advanced Accounting : S.M. Shukla, Sahitya Bhavan
6. Advance Accounting : Vol. II, Chandra Bose, PHI

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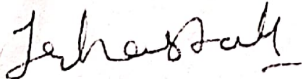
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**B.Com Final Year  
SEMESTER VI - 2014-15  
MANAGEMENT ACCOUNTING - II  
ELECTIVE - II**

Paper : 606  
P.P.W: 4+1=5

Max Marks : 30+10+10

**Objective :**

1. To make the students understand the importance of management accounting, its tools and techniques in management decision making.
3. To equip basic skills of analysis of financial information to be useful to the management.

**Unit I : Management Reporting**

Meaning – Objectives – Functions – Modes of reporting – Kinds of Reports : According to Purpose, Period and Functions (Theory Only)

**Unit - II : Funds Flow Analysis**

Introduction – Concept of Fund, Funds Flow, Funds Flow Analysis – Current Account and Non-Current Account – Preparation of Schedule of Changes in working Capital, Funds from Operations and Funds Flow Statement – Uses and Limitations of Funds Flow Analysis (Including Practical Problems)

**Lab Work:** Computations of problems on Funds Flow Analysis using Excel.

**Unit - III : Time Value of Money**

Valuation concept - Future value of a Single Cash Flow and Multiple Cash Flows – Annuity and Present Value of Single Cash Flow and Multiple Cash Flow – Compounding and Discounting - Fixation of Equation Monthly Instalments (EMI) (Including practical problems)

**Lab Work:** Computations of problems on Time Value of Money using Excel / Accounting packages

**Unit - IV : Capital Budgeting**

Meaning – Importance – Process – Methods: Traditional and Time-Adjusted Methods (Including Practical Problems)

**Lab Work:** Computations of problems on Capital Budgeting using Excel or accounting package.

*Jeethaiah*  
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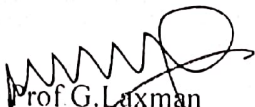
### Unit - V : Accounting for Changing Prices

Limitations of Financial Statements – Nature of Price changes (General Price Change, Specific Price Change, Relative Price Change) – Methods of Accounting for Inflation -- Current Purchasing Power Accounting (CPPA) and its methodology – Advantages and limitations of CPPA – Current cost Accounting (CCA) and its methodology – Advantages and Limitations of CCA (Including simple and short problems)

### SUGGESTED READINGS :

- |                          |   |  |
|--------------------------|---|--|
| 4. Management Accounting | : | S.P. Gupta, S.Chand & Co.                          |
| 5. Management Accounting | : | Sarma and Shashi K. Gupta, Kalyani Publishers      |
| 6. Management Accounting | : | Murthy and Guruswamy, Tata McGraw Hill Publishers. |
| 4. Management Accounting | : | Singhvi & Bodhanwala, PHI                          |
| 5. Management Accounting | : | Ravi M. Kishore, Taxmann Publications, New Delhi.  |
| 6. Financial Management  | : | Khan and Jain                                      |

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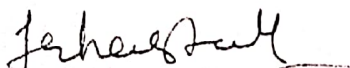
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10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

Principal  
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10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**  
**(AUTONOMOUS)**  
**VI SEMESTER QUESTION PAPER PATTERN**

**Subject : Corporate Accounting - II**  
**Paper : 601**

**Time: 2 ½ hrs**

**I Short questions : Answer all the questions not more than 10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**30m**

**Semester Marks 30**

**Internal Assessment Marks 10**

**Practical Marks 10**

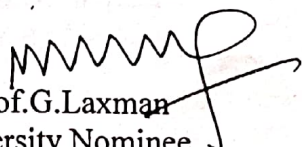
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

**Total 10 marks**

**Major.K.Sarangapany**  
**Chairperson**

  
**Prof.G.Laxman**  
**University Nominee**  
**CHAIRMAN**  
**Board of Studies in Commerce**  
**Osmania University**  
**Hyderabad - 500 007 (A.P.)**

**Prof.K.Shankaraiah**  
**Member**

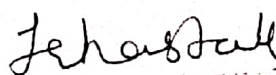
**Dr.K.Someshwar Rao**  
**Member**

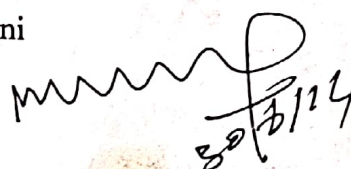
**Sri. Mohan Rao**  
**Member**

**Sri.P.Giridhar**  
**Member**

**Sri.Rajesh Malani**  
**Industrialist**

**Sri.Praveen Kumar Kulkarni**  
**Alumni**







**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**  
**(AUTONOMOUS)**  
**VI SEMESTER QUESTION PAPER PATTERN**

**Subject : Cost and Management Accounting - II**  
**Paper : 602**

**Time: 2 ½ hrs**

- I Short questions : Answer all the questions not more than 10 lines 5 X 2m = 10m
- II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages. 5 X 4m = 20m

30m

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10

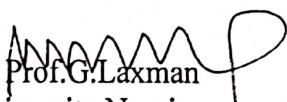
Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

Major.K.Sarangapany  
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Prof. G. Laxman  
University Nominee  
CHAIRMAN  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007 (A.P.)

Prof.K.Shankaraiah  
Member

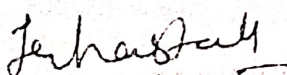
Dr.K.Someshwar Rao  
Member

Sri. Mohan Rao  
Member

Sri.P.Giridhar  
Member

Sri.Rajesh Malani  
Industrialist

Sri.Praveen Kumar Kulkarni  
Alumni





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**VI SEMESTER QUESTION PAPER PATTERN**

**Subject : Business Law - II**  
**Paper : 603**

**Time: 2 ½ hrs**

**I Short questions : Answer all the questions not more than 10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**Semester Marks 30**

**30m**

**Internal Assessment Marks 10**

**Practical Marks 10**

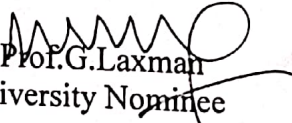
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

**Total 10 marks**

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**Prof.G.Laxman**  
**University Nominee**

**Prof.K.Shankaraiah**  
**Member**

**Board of Studies**  
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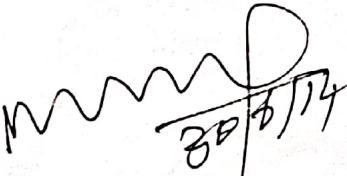
**Dr.K.Someshwar Rao**  
**Member**

**Sri. Mohan Rao**  
**Member**

**Sri.P.Giridhar**  
**Member**

**Sri.Rajesh Malani**  
**Industrialist**

**Sri.Praveen Kumar Kulkarni**  
**Alumni**

  
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**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD  
(AUTONOMOUS)  
VI SEMESTER QUESTION PAPER PATTERN**

**Subject : Auditing - II**  
**Paper : 604**

**Time: 2 ½ hrs**

- I Short questions : Answer all the questions not more than 10 lines 5 X 2m = 10m
- II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages. 5 X 4m = 20m

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10

30m

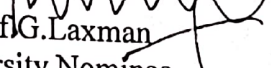
Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

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Alumni

  
28/11/14



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**VI SEMESTER QUESTION PAPER PATTERN**  
**ELECTIVE - I**

**Subject : PRINCIPLES OF MARKETING - II**

**Time: 2 ½ hrs**

**Paper : 605**

**I Short questions : Answer all the questions not more than 10 lines**

**5 X 2m = 10m**

**II Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages.**

**5 X 4m = 20m**

**30m**

**Semester Marks 30**

**Internal Assessment Marks 10**

**Practical Marks 10**

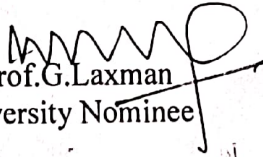
**Questions have been taken from all the units**

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

**Total 10 marks**

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**Prof.K.Shankaraiah**  
**Member**

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**Member**

**Sri. Mohan Rao**  
**Member**

**Sri.P.Giridhar**  
**Member**

**Sri.Rajesh Malani**  
**Industrialist**

**Sri.Praveen Kumar Kulkarni**  
**Alumni**

  
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**(AUTONOMOUS)**  
**VI SEMESTER QUESTION PAPER PATTERN**  
**ELECTIVE - II**

**Subject : RURAL MARKETING – II**

**Time: 2 ½ hrs**

**Paper : 606**

- |    |  |              |
|----|--|--------------|
| I  | Short questions : Answer all the questions not more than 10 lines  | 5 X 2m = 10m |
| II | Long questions : Answer all the questions with internal choice one from each unit not more than 3 Pages. | 5 X 4m = 20m |

Semester Marks 30

Internal Assessment Marks 10

Practical Marks 10

30m

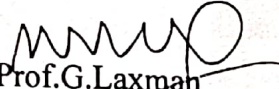
Questions have been taken from all the units

**PRACTICAL EXAM QUESTION PAPER PATTERN**

1. 5 Marks for Problem Execution
2. 3 Marks for Project
3. 2 Marks for Viva

Total 10 marks

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Prof.G.Laxman  
University Nominee  
**CHAIRMAN**  
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Hyderabad - 500 007 (A.P.)

Prof.K.Shankaraiah  
Member

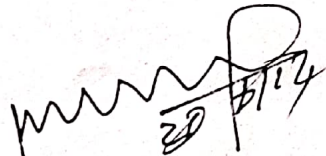
Dr.K.Someshwar Rao  
Member

Sri. Mohan Rao  
Member

Sri.P.Giridhar  
Member

Sri.Rajesh Malani  
Industrialist

Sri.Praveen Kumar Kulkarni  
Alumni

  
20/11/14



**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**  
**(AUTONOMOUS)**  
**PANEL OF EXAMINERS AND PAPER SETTER FOR**  
**DEPARTMENT OF COMMERCE**  
**B.Com. 3<sup>rd</sup> Year V & VI Semester 2014-15**

**Corporate Accounting**

- |                           |  |
|---------------------------|--|
| 1. Sri N. Srinivas        | Lecturer in Commerce<br>Pragati Mahavidyalaya,<br>Hyderabad.                     |
| 2. Sri Ananta Rao         | Lecturer in Commerce<br>Indira Priyadarshini College For<br>Women,<br>Hyderabad. |
| 3. Dr. K.V. Ramana Murthy | Lecturer in Commerce<br>Vijaya Nagar College of<br>Commerce,<br>Hyderabad.       |

**Cost and Management Accounting**

- |                          |   |
|--------------------------|---|
| 1. Sri P. Srinivas Reddy | Lecturer in Commerce<br>Keshav Memorial Degree<br>College,<br>Hyderabad.  |
| 2. Sri B. Ramana Rao     | Lecturer in Commerce<br>Keshav Memorial Degree<br>College,<br>Hyderabad.  |
| 3. Smt. Sunaina Das      | Lecturer in Commerce<br>Stanley Degree and P.G.<br>College,<br>Hyderabad. |

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*Handwritten signature*

CHAIRMAN  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007 (A.P.)



## Business Law

✓ 1. Mrs. Sukhpreet

Head-Department of Commerce  
Stanley Degree and P.G.  
College,  
Hyderabad.

✓ 2. Mrs. M. Manorama

Lecturer in Commerce  
Stanley Degree and P.G.  
College,  
Hyderabad.

3. Mrs. Anita Monga

Lecturer in Commerce  
Vijaya Nagar College of  
Commerce,  
Hyderabad.

## Auditing

1. ✓ Sri Mohan Rao

Lecturer in Commerce  
Pragati Mahavidyalaya,  
Hyderabad.

2. Sri J. Ajay Kumar

Lecturer in Commerce  
Vijaya Nagar College of  
Commerce,  
Hyderabad.

3. Mrs. C. Kasturi

Lecturer in Commerce  
St. Joseph Degree College,  
Hyderabad.

*Jehandak*

*[Signature]* 28/6/13

## Principals of Marketing (Elective – I)

1. Miss. Sameera Arif

Lecturer in Commerce  
Stanley Degree and P.G.  
College,  
Hyderabad.

2. Mrs. Chamundeshwari

Lecturer in Commerce  
Stanley Degree and P.G.  
College,  
Hyderabad.

3. Dr. Krishnaih Goud

Lecturer in Commerce  
A.V. College,  
Hyderabad.

## Rural Marketing (Elective – II)

1. Miss. Shahana Sultana

Lecturer in Commerce  
Shadan Degree College for  
Women,  
Hyderabad.

2. Dr. Nagender

Lecturer in Commerce  
A.V. College,  
Hyderabad.

3. Smt. Renu Mathur

Lecturer in Commerce  
A.V. College,  
Hyderabad.

Major.K.Sarangapany  
Chairperson

Prof.G.Laxman  
University Nominee

Prof.K.Shankaraiah  
Member

Dr.K.Someshwar Rao  
Member

Sri. Mohan Rao  
Member

Sri.P.Giridhar  
Member

Sri.Rajesh Malani  
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Sri.Praveen Kumar Kulkarni  
Alumni

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