

## SEMESTER I

## ENVIRONMENTAL STUDIES

## 1. Course Description

**Program:** BSC

**Max. Hours:** 30

**Course Code:** U24/EVS/AECC/101

**Hours per week:** 2

**Course Type:** AECC

**Max. Marks:** 50

**No. of credits:** 2

## 2. Course Objectives:

- To Understand the principles of ecology and environmental issues
- To acquire the skills needed and develop a sense of responsibility to actively participate in its protection and improvement

## 3. Course Outcomes:

On completion of the course the student will be able to:

CO 1: Gain knowledge and develop in-depth understanding of the basics of ecological principles, conservation of biodiversity, renewable energy resources and water conservation

CO 2: Enhanced analytical capability to undertake and participate in finding solutions for various environmental issues and concerns of national and global importance to achieve environmental protection and sustainable development

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DEPARTMENT OF ENVIRONMENTAL STUDIES  
Chair Person B.O  
Environmental Science  
University College of Science  
Osmania University  
Hyderabad-500 007.

ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

*Johnalakshmi*  
Dept. of Environmental Studies  
St. Francis College for Women  
(Autonomous)  
Begumpet, Hyderabad-16

#### 4. COURSE CONTENT

##### UNIT - I: Ecosystem, Biodiversity & Natural Resources (15 hrs.)

1. Definition, Scope & Importance of Environmental Studies
2. Structure of Ecosystem – Abiotic & Biotic Components, Ecological Pyramids
3. Definition of Biodiversity, Genetic, Species & Ecosystem Diversity, IUCN Red list, Hotspots of Biodiversity, Threats and Conservation of Biodiversity (*Insitu & Exsitu*)
4. Renewable Energy Resources – Solar, Wind and Biomass
5. Water Conservation, Water Footprint, Rain Water Harvesting
6. Environmental Ethics

##### UNIT – II: Environmental Pollution, Global Issues & Legislation (15 hrs.)

1. Causes, Effects and Control Measures of Air and Water Pollution
2. Solid and Plastic Waste Management, Zero Waste Management
3. Global Warming & Ozone Layer Depletion, Carbon Footprint
4. Environmental Laws and Acts-Wildlife Protection Act, Forest Act, Air Act, Water Act
5. People's Participation in Environmental Protection- Silent Valley, Bishnois of Rajasthan
6. Disaster Management-Flood, Earthquake and Cyclones
7. Environmental Management
8. Role of Information Technology in Environmental Protection and Health

##### Field visit:

1. Visit to Solar Plant in your Locality/City
2. A Glimpse of Biodiversity in Hyderabad/ Visit to National Parks and a Walk-Through Campus
3. Visit to a Nearby Lake

## 5. REFERENCES:

### Books:

- Text book of Environmental Studies for undergraduate courses (second edition) by Erach Bharucha
- Environmental Studies by Dr. J.P. Sharma
- Perspectives in Environmental Studies – Anubha Kaushik & C.P. Kaushik
- A text book of Environmental Studies by Dr. D. K. Asthana and Dr. Meera Asthana
- Environmental Science by Dr. Syeda Azeem Unnisa

### Magazines:

- **Terra Green (a monthly digital magazine on environmental issues)**
- Down to Earth, Centre for Science &
- Environment Survey of the Environment published by The Hindu

### E-Resources:

- <https://www.cseindia.org/>
- <https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf>

## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/ National /Global Development Needs	Relevance
Local needs	<p>Develop a critical understanding of Environmental issues and concerns. Inculcate the environmental ethics and work for sustainable future</p> <p>Utilise the potential application of Methods of Solid Waste Management in the Waste management concerns</p> <p>Involve in community development through extension and organising programs.</p>
Regional needs	Creates awareness on pollution and threats to biodiversity in the Ecosystem
National needs	Have an over view of mitigation measures of disaster management. Explain major conservation strategies taken in India. Apply the Knowledge of role of information technology in protection of the environment.
Global needs	Environmental studies is globally relevant to monitor environmental issues and for the sustainable development. It deals with issues and challenges of environment management in the changing climate scenario.

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development, Entrepreneurship Development, Employability	Unit II  Solid Waste Management	Demonstration of Composting, Vermicomposting and the preparation of Bio-Enzymes. Awareness on scope of green entrepreneurship and employability related to Solid waste management

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Field trips, Documentary watching, Demonstrations, Student volunteering days, Plantation drives, Clean up drives
2.	Participative Learning	Seminars, Workshops, Guest lectures, Group Discussion, Library reference, Presentations and Competitions, Demonstrations by students
3.	Problem Solving	Case Studies, Projects

**8. Course Assessment Plan****a) Weightage of Marks in Internal Assessments and End Semester Examination**

CO	Internal Assessments IA -40%	End Semester Examination-60%
CO1	Field Visit report/Case Study/ Poster making/ Presentations/Eco Friendly product making/Model making	Written Exam
CO2		

## b) Model Question Paper- End Semester Exam

## ENVIRONMENTAL STUDIES

Course Code: U24/EVS/AECC/101

Time: 1 Hour

Max. Marks: 30

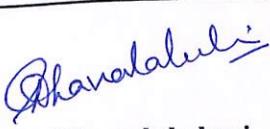
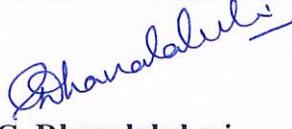
Answer any five of the following:

5X6=30

1. Define environmental studies and mention the importance of environmental studies.
2. "Biomass is an important source of energy", Discuss.
3. Explain the rooftop rainwater harvesting system with the help of a diagram.
4. Identify the reasons for water pollution in your region and suggest measures to reduce the water pollution.
5. Discover the initiatives taken by swachh cities in solid waste management.
6. Comment on "Silent Valley- A people's movement that saved a forest."
7. List out the changes you would make in your lifestyle to reduce your carbon footprint.

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks
I	15	CO 1	3	6
II	15	CO 2	4	6

Prepared by	Checked & Verified by	Approved by
 G. Dhanalakshmi Head, Dept. of Environmental Studies	 G. Dhanalakshmi, Head, Dept. of Environmental Studies	 Dr. Uma Joseph Principal

## SEMESTER II

## ENVIRONMENTAL STUDIES

## 6. Course Description

**Program:** BA, BMS & BCOM

**Max. Hours:** 30

**Course Code:** U24/EVS/AECC/201

**Hours per week:** 2

**Course Type:** AECC

**Max. Marks:** 50

**No. of credits:** 2

## 7. Course Objectives:

- To Understand the principles of ecology and environmental issues
- To acquire the skills needed and develop a sense of responsibility to actively participate in its protection and improvement

## 8. Course Outcomes:

On completion of the course the student will be able to:

CO 1: Gain knowledge and develop in-depth understanding of the basics of ecological principles, conservation of biodiversity, renewable energy resources and water conservation

CO 2: Enhanced analytical capability to undertake and participate in finding solutions for various environmental issues and concerns of national and global importance to achieve environmental protection and sustainable development

## 9. COURSE CONTENT

### UNIT - I: Ecosystem, Biodiversity & Natural Resources (15 hrs.)

1. Definition, Scope & Importance of Environmental Studies
2. Structure of Ecosystem – Abiotic & Biotic Components, Ecological Pyramids
3. Definition of Biodiversity, Genetic, Species & Ecosystem Diversity, IUCN Red list, Hotspots of Biodiversity, Threats and Conservation of Biodiversity (*Insitu & Exsitu*)
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## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/ National /Global Development Needs	Relevance
Local needs	<p>Develop a critical understanding of Environmental issues and concerns. Inculcate the environmental ethics and work for sustainable future</p> <p>Utilise the potential application of Methods of Solid Waste Management in the Waste management concerns</p> <p>Involve in community development through extension and organising programs.</p>
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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development, Entrepreneurship Development, Employability	Unit II Solid Waste Management	Demonstration of Composting, Vermicomposting and the preparation of Bio-Enzymes. Awareness on scope of green entrepreneurship and employability related to Solid waste management

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Field trips, Documentary watching, Demonstrations, Student volunteering days, Plantation drives, Clean up drives
2.	Participative Learning	Seminars, Workshops, Guest lectures, Group Discussion, Library reference, Presentations and Competitions, Demonstrations by students
3.	Problem Solving	Case Studies, Projects

**8. Course Assessment Plan**

**a) Weightage of Marks in Internal Assessments and End Semester Examination**

CO	Internal Assessments IA -40%	End Semester Examination-60%
CO1	Field Visit report/Case Study/ Poster making/ Presentations/Eco Friendly product making/Model making	Written Exam
CO2		

## b) Model Question Paper- End Semester Exam

## ENVIRONMENTAL STUDIES

Course Code: U24/EVS/AECC/201

Time: 1 Hour

Max. Marks: 30

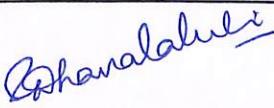
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2. "Biomass is an important source of energy", Discuss.
3. Explain the rooftop rainwater harvesting system with the help of a diagram.
4. Identify the reasons for water pollution in your region and suggest measures to reduce the water pollution.
5. Discover the initiatives taken by swachh cities in solid waste management.
6. Comment on "Silent Valley- A people's movement that saved a forest."
7. List out the changes you would make in your lifestyle to reduce your carbon footprint.

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks
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Prepared by	Checked & Verified by	Approved by
 G. Dhanalakshmi Head, Dept. of Environmental Studies	 G. Dhanalakshmi, Head, Dept. of Environmental Studies	 Dr. Uma Joseph Principal

**SEMESTER-I****BASICS OF INTERNATIONAL BUSINESS****1. Course Description**

Programme: B.COM (IB,H) Max. Hours: 75

Course Code: U24/COM/DSC/103. Hours Per Week: 5

Course Type: DSC Max. Marks: 100

No. of credits: 5

**2. Course Objectives**

- To introduce basic concepts of International Trade and business and to acquaint students with the basis of integration of markets at national level and terms and conditions around the world;
- To familiarize and sensitize students towards trade and its impact on society and environment.

**3. Course Outcomes**

After the completion of the course, the student will be able to:

CO1: Define the concepts and factors that trace the growth of international business and also can outline and list the theories of international Trade.

CO2: Explain the reasons for deficit in balance of payments and devise measures to resolve the deficit in balance of payment.

CO3: Describe the various economic institutions facilitating and monitoring world trade.

CO4: Examine commercial policy of a country specifically of India and analyse about tariffs, quotas and other barriers to trade.

CO5: Assess the characteristics and reasons for regional integration around the world and to rank some of the trade blocs in the world.

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**4. Course Content:****MODULE I : MEANING & THEORIES OF INTERNATIONAL BUSINESS (15 Hrs)**

Meaning and definition of International Business -Need for International Business -features of International Business-International and domestic business comparison- Factors contributing for the growth of International Business – Importance, nature and scope of International business - modes of entry into International Business Internationalization process-. Meaning and steps -Theories of International Trade: Classical theories of Comparative Advantage (Adam Smith's theory of Absolute difference in Cost, Ricardo's theory of Comparative Cost Advantage) & Modern Theory of International Trade

**MODULE II : BALANCE OF TRADE AND BALANCE OF PAYMENTS (15 Hrs)**

Meaning & Definition of Balance of Trade and Balance of Payments- Components of BOT and BOP-Differences between BOT and BOP- India's BOP position in last 5 years-Surplus and Deficit BOP- Causes for disequilibrium in BOP-Remedial measures required to correct disequilibrium in BOP-Institutional Infrastructure for Export Promotion-An overview of major export promotion agencies and councils in India-Trade Agreements-Meaning and Objectives-Bilateral and Multilateral Trade Agreements-Functions -India's recent Bilateral and Multilateral Trade Agreements

**MODULE III : INTERNATIONAL ECONOMIC INSTITUTIONS (15 Hrs)**

Meaning and Features of International Economic Institutions-WTO (Objectives, provisions and Agreements)- IMF objectives, Functions, Special Drawing Rights)-World Bank (Objectives, Functions)- Subsidiaries of World Bank,-IMF vs IBRD- UNCTAD- Introduction, Aims & features- Asian Development Bank (Objectives & Functions) – Asian Infrastructure and Investment Bank(Aims and Importance)- New Development Bank: Establishment, Organisation, Objectives and Functions

**MODULE IV : EMERGING DEVELOPMENTS AND TRADE BARRIERS (15 Hrs)**

Commercial Policy-Meaning and features- Free trade and Protection – Tariff – Meaning and types of Tariffs -Effects of Tariffs under partial equilibrium analysis- non-tariff barriers- Import quotas-meaning and types- Effects of Quotas under partial equilibrium analysis-Equivalence of tariffs & quotas -Import quotas Vs Tariffs -Growing concern for ecology-Need and significance ; Counter trade- Meaning and types- IT and International Business-Relationship and role of information technology in the global market-; Social aspects.



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## MODULE V : REGIONAL ECONOMIC GROUPINGS IN PRACTICE

(15 Hrs)

Regional Economic Groupings-Regional Economic Cooperation -Meaning and Types of Integration- Free trade area, Customs Union, Common Market, Economic Union -Benefits of Economic Integration- Structure and functioning of EU -Euro Currency (Origin and Benefits)- Select Trade Blocs around the world- NAFTA-ASEAN- BRICS- SAARC- Regionalism vs Multilateralism

**5. References:**

1. Jhingan M.L. International Economics 6<sup>th</sup> edition Vrinda Publications Delhi
2. K. Ashwathappa International Business 6<sup>th</sup> edition Publisher: McGraw Hill HED India
3. Francis Cherunilam International Economics 5<sup>th</sup> edition Mc Graw Hill Bennett, India
4. Roger International Business, Financial Times, 1999, Pitman Publishing, London.

Note: Latest edition of the readings may be used.

**6. Syllabus Focus****a) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Regional/ National/ Global Development needs	Relevance
National/Global Development needs	By introducing basic concepts of International Trade and business and by familiarizing and sensitizing students towards trade and its impact on society and environment. skill sets of students can be enhanced which can increase their decision making and analytical ability in handling their international trade counterparts in the future

  
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**b) Components of Skill Development/ Entrepreneurship Development/ Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Modules I,IV	Diagrammatic representation of the vital concepts
	Modules III,V	Group Discussion,Debate
EMP	Modules I,II,III,IV,V	By doing Case Studies and assignments students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Participative learning	Group Discussion
2.	Experiential learning	Assignment
3	Participative learning	Presentation
4	Experiential learning	Quiz

**8. Course Assessment Plan:****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1-Written Exam	
CO2	CIA-1-Written Exam	Written exam
CO3	CIA-2 Concept based Testing	
CO4		
CO5	CIA-2 -Assignment	

**b) Model Question Paper-End Semester Exam****BASICS OF INTERNATIONAL BUSINESS**

Course Code: U24/COM/DSC/103

Max Marks:60

No. of Credits: 5

Time:2 Hrs

**SECTION – A****I. Answer the following****5 x 10 = 50 M**

1) Define International Business and list the various modes of entry into International Business in the global scenario in detail?

OR

2) Outline the statement, assumptions, features, merits and demerits of Adam Smith's theory of Absolute Difference in Cost?

3) Explain the reasons for deficit in Balance of Payments and infer suitable remedial measures to resolve the deficit in Balance of Payments?

OR

4) Discuss the role and significance of Trade Agreements in promoting exports in detail?

5) Discuss the various Objectives, Provisions and Agreements of the WTO in brief?

OR

6) Explain the subsidiaries of the World Bank. Also interpret the differences between IMF and IBRD in brief?

7) Compare and contrast the functioning of Tariffs and Quotas in International Business?

OR

8) Analyze the role played by Information Technology in the growth of International Business?

9) Critically evaluate the functioning of ASEAN and BRICS in promoting the spirit of regional integration?

OR

10) Justify the role played by the Free Trade Area, Customs Union and Common Market in promotion of international trade by assessing their performance and overall functioning

## SECTION – B

## II. Answer any five of the following

5 x 2=10 M

11. Define Internationalisation process?
12. Discuss the items which appear on the credit side of a BOP account?
13. Discuss about SDR?
14. Infer the meaning of the term NTB?
15. Evaluate the basic reason for formation of a trade bloc?
16. Justify the benefits of Euro currency
17. Explain 2 functions of ADB?

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	3	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

  
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**SEMESTER - I****BUSINESS ORGANISATION AND MANAGEMENT****1. Course Description**

Programme: B.COM (A&amp;F, IB, H, CAP, IPP)

Max. Hours:75

Course Code: U24/COM/DSC/102

Hours per week:5

Course Type: DSC

Max. Marks: 100

No. of credits: 5

**2. Course Objectives**

- To outline concepts and forms of business organisation
- To discuss the functions of management

**3. Course Outcomes**

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

CO1:Recall the basic concepts and forms of business organisation

CO2:Describe the nature of management

CO3:Explain the meaning, importance and process of planning, organising and decision making functions of management

CO4: Analyse the significance of staffing, delegation and decentralisation

CO5: Assess the role of motivation, leadership, communication, coordination and control in effective functioning of the organisation



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#### 4. Course Content

##### MODULEI: FUNDAMENTAL CONCEPTS AND FORMS OF ORGANISATION (15 Hrs)

Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business.

Overview of Forms of Business Organization: Meaning and characteristics of - Sole Proprietorship, Partnership, Joint Hindu Family Business, Joint Stock Company – difference between private and public companies, Startup company

##### MODULE II: NATURE OF MANAGEMENT (15Hrs)

Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management – Functions of Management

Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor's Scientific Management – Max Weber's theory of Bureaucracy – Systems Theory – Contingency Theory

##### MODULE III: PLANNING, ORGANISING AND DECISIONMAKING (15 Hrs)

Planning: Definition - Importance - Steps in planning – Limitations - Types of Plans: Policies, Procedures, Methods, Rules

Organization Structure: meaning, nature, need and significance – Organization charts: meaning, types, uses – Formal and informal Organization: meaning and difference between formal and informal organisation – Span of Management: meaning, factors determining span of management, narrow and wide span – Line and Staff concepts.

Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

##### MODULEIV:STAFFING, DELEGATION AND DECENTRALIZATION (15 Hrs)

Staffing: Meaning, importance, steps involved in staffing function – overview of : manpower planning, recruitment, selection, workforce orientation, training and development, performance appraisal, compensation, promotion

Delegation of authority: Meaning – advantages and disadvantages

Decentralization : Meaning – advantages and disadvantages

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## MODULE V:DIRECTING, CO-ORDINATION AND CONTROL (15 Hrs)

Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation

Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid.

Communication: Definition – Importance – Process – Barriers to effective communication.

Coordination- Definition –need -Difficulties-Effectiveness-Definition –Control process Control -Definition –Control process-Essential of good control system-merits and demerits

**5. References:**

- 1.Y.K.Bhushan - Business organization and management - Sultan Chand
- 2.R.K.Sharma and Shashi k Gupta : Industrial Organisation and Management - Kalyani Publications
- 3.Sherlekar - Business Organisation and Management - Himalaya Publishers
- 4.C.B.Gupta- Industrial Organisation and Management - Sultan Chand
- 5.Harold Koontz HeinzWeihrich and A. Ramachandra Aryasri : Principles of management,McgrawHill
- 6.CB.Gupta- Management Theory and practice,- Sultan Chand
- 7.L.M. Prasad - Principles & Practice of Management, Sultan Chand
- 8.Stephens Robbins-Management,Pearson Education
- 9.V.S.P.Rao - Management Excel Books India

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**6.Syllabus Focus****a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
National	Knowledge of various forms of business organisations and the managerial functions contributes to the efficient operation of the businesses, thereby enhancing the likelihood of successful outcomes

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Module III, V	Knowledge sharing through business case discussions and group presentations on the topics related to planning, decision making, motivation, communication and leadership

**7.Pedagogy**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Problem solving	Case Studies
2.	Participative Learning	Group Presentations

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## 8. Course Assessment Plan

### a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Mini Project	
CO4		
CO5	CIA-2 Group Presentations	

  
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**b) Model Question Paper – End Semester Exam****BUSINESS ORGANISATION AND MANAGEMENT**

Course Code: U24/COM/DSC/102

Max. Marks: 60

No. of credits: 5

Time: 2 Hrs

**SECTION - A****I. Answer the following questions** **$5 \times 10 = 50 \text{ M}$** 

1. Describe various functions of Business

OR

2. How would you differentiate between private and public companies?

3. What can you say about 'Management – an Art, Science or Profession'?

OR

4. How can you explain 14 principles given by Henry Fayol?

5. How would you summarise the factors determining Span of Management?

OR

6. How would you describe the types of decisions?

7. What are the steps involved in Staffing function?

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OR

8. Why do you think delegation of authority is important?

9. How can you assess the importance of various leadership styles?

OR

10. Explain the essentials for good control system

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**Section - B****II. Answer any five of the following****5 x 2 = 10 M**

11. Describe the features of business.
12. Describe nature of management.
13. Explain importance of planning.
14. Examine the advantages of decentralisation.
15. Explain communication process.
16. Explain the managerial grid.
17. Illustrate vertical and horizontal organisation charts.

**c) Question Paper Blueprint**

<b>Modules</b>	<b>Hours Allotted in the Syllabus</b>	<b>COs Addressed</b>	<b>Section A (No. of Questions)</b>	<b>Total Marks</b>	<b>Section B (No. of Questions)</b>	<b>Total Marks</b>
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## FINANCIAL ACCOUNTING - I

**1. Course Description**

Programme : B.COM (A&amp;F, IB, H, CAP, IPP)

Course Code: U24/COM/DSC/101 Max. Hours: 75

Course Type: DSC Hours per week: 5

No. of Credits: 5 Max. Marks: 100

**2. Course Objective:**

- To familiarize the student with accounting principles, to impart them the conceptual knowledge of fundamentals of accounting.

**3. Course Outcomes:**

After completion of the course, the student will be able:

**CO1:** To recall the basic accounting principles and to define GST.**CO2:** To classify various subsidiary books, different types of errors while preparing books of accounts, analyse and rectify the error.**CO3:** To analyse the importance of Bank Reconciliation Statement and the reasons for the difference between cash book and pass book balances.**CO4:** To analyse the reasons for depreciation and prepare asset accounts under various methods.**CO5:** To prepare the financial statements of a Sole Trader.

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#### 4. Course Content

##### MODULE I - INTRODUCTION TO PRINCIPLES OF ACCOUNTING (15 Hrs)

Meaning and objectives of Accounting- Need – Scope – Accounting as a measurement of discipline- Accounting as an information system – Differences between Book keeping & Accounting – Accounting as an Art and Science - Advantages and limitation – Double entry and single entry system - Accounting terminology – Accounting Concepts and Conventions - Accounting equation (Simple problems)- Basic accounting procedure - Source documents - Rules of debit and credit – Journal –Steps in Journalizing - Advantages and limitations of Journalizing Goods and Service Tax (GST): Administration of GST in India, CGST, SGST and IGST, Reverse Charge – Features, Advantages, Disadvantages of GST – Accounting treatment of GST – Goods and Services exempted from GST (A few problems with GST entries) - Ledger - Posting into ledger – Balancing of accounts – Preparation of trial balance (Problems)- Computerization of accounts – Role of computers in Accounting – Advantages and limitations. (Theory and problems)

##### MODULE II - SUBSIDIARY BOOKS & RECTIFICATION OF ERRORS (15 Hrs)

Subsidiary Books: Subdivision of the journal – Subsidiary books: Introduction – Reasons for maintaining subsidiary books- Classification of subsidiary books - Cash book- simple, Two-column and Three column cash book - Petty cash book – Purchases book – Sales book – Purchases Returns book – Sales Returns book – Bills Receivable book – Bills Payable book – Journal Proper ( Theory and Problems)

Rectification of Errors: Introduction – Meaning and need - Objectives of rectification - Types of errors - Rectification of errors – Errors affecting in one account – Errors affecting two or more accounts – Rectification before preparation of final accounts - Suspense a/c - Rectification of errors after final accounts – Effect on Net Profit and Balance Sheet ( Theory and Problems)

##### MODULE III - BANK RECONCILIATION STATEMENTS (15 Hrs)

Introduction to Bank Reconciliation Statement- Definition of Bank Reconciliation Statement- Advantages of Bank Reconciliation Statement – Need of Bank Reconciliation Statement – Reasons for difference between cash book and pass book balances – Problems on favorable and overdraft balances – Ascertainment of correct cash book balance. ( Theory and Problems)

##### MODULE IV- DEPRECIATION, RESERVES AND PROVISIONS (15 Hrs)

Depreciation: Meaning - Need – Ind AS 16 (only basics related to Depreciation)- Definition - Causes of depreciation - Factors affecting depreciation - Obsolescence, Depletion, Amortization (only theory) - Methods of providing depreciation: Straight line method - Written down value method - Sinking fund method (problems including change of method of depreciation) ( Theory and Problems)

Reserve & Provisions: Meaning- importance - Types of reserves - Provision *Difference between reserves and provision* (Theory only)

## MODULE V - FINAL ACCOUNTS OF SOLE TRADER (15 Hrs)

Meaning of Final accounts – Concept of Capital and Revenue – Distinction between Capital and Revenue Expenditure – Deferred revenue expenditure – Capital and Revenue Receipts – Capitalized expenditures – Capital and Revenue Losses – Capital and Revenue payments – Debit and Credit balances in Trial Balance - Trading account - Manufacturing account- Profit & Loss account - Balance Sheet- Arrangement of assets & liabilities in Balance Sheet - Use of adjustments in preparation of final accounts - Presentation of final accounts ( Theory and Problems)

**Lab work**

Creation of a company- accounts group- ledgers- Inventory- stock groups- Rectification of errors- preparation of trading- P&L account- adjusting and closing entries and preparation of Balance sheet using Tally.ERP 9.0

**5. References:**

1. S.P.Jain & K.L.Narang - Financial Accounting – Kalyani Publishers
2. M.C.Shukla, T.S.Grewal & S.C.Gupta - Advanced Accounts – Vol I - S.Chand
3. R.L. Gupta & M.Radhawamy - Advanced Accountancy – Vol I - Sultan Chand & Sons
4. P.C.Tulsian – Financial Accounting – Pearson Education India
5. S.N.Maheshwari - Advanced Accountancy Vol I – Vikas Publishing House Pvt. Ltd.
6. M. Hanif and A. Mukherjee – Financial Accounting – Mc. Graw Hill (India) private limited.

**Note: Latest editions are to be used.**

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## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global Development Needs	<p>Financial accounting reports the results and position of business to government, creditors, investors and external parties.</p> <p>It provides the tools and knowledge needed to manage financial resources effectively, promote transparency and accountability and support economic growth and stability.</p>

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Concepts of accounting	Journalizing based on the day to day transactions of business.
ED	Book- keeping	Preparation of trial balance and financial statements of a business entity with the help of given information.
EMP	Concepts to bookkeeping and computerized accounting	Lab work on computerized accounting.

## 7. Pedagogy

S. No	Student-Centric Methods Adopted	Type / Description of Activity
1.	Problem-solving	Practical Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning
4.	Lab work	Practical Learning

## 8. Course Assessment Plan

### a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination (60%)
CO1	CIA-1 (Written exam)	
CO2	CIA-1 (Written exam)	
CO3	CIA-2 Testing of concepts	
CO4	CIA-2 Assignment	
CO5		

  
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## b) Model Question Paper- End Semester Exam

**FINANCIAL ACCOUNTING - I**  
**MODEL QUESTION PAPER**

**Course Code: U24/COM/DSC/101**

**Max Marks: 60**

**Credits: 5**

**Time: 2Hrs**

**SECTION – A**

**I. Answer the following**

**(5 x 10 = 50 Marks)**

1. What are Concepts & Conventions? Explain 4 concepts and 4 conventions of accounting with suitable examples.

**(OR)**

2. Answer the following: (2 X 5 = 10 Marks)
  - a. Show the Accounting equation of Mr A for the following transactions: Commenced Garment business with Cash Rs. 11, 00,000; Buildings Rs.10, 00,000, Furniture Rs.3,00,000 and Machinery bought on Loan Rs.5,00, 000.
    - i. Purchased goods from Mr. J - Rs.1,00,000.
    - ii. Sold a part of furniture costing Rs. 1,000 for Rs.2,500.
    - iii. An insurance premium paid in advance – Rs. 5,000
  - b. Prepare journal entries for the following transactions:  
 January 2020
    - 1 Miss H commenced business with Cash Rs.5,00,000; Furniture Rs.45,000; Buildings Rs. 5,00,000;
    - 4 Purchased goods from J for Rs.2,00,000 for cash.
    - 15 Sold goods to Mr. S for Rs.50,000 of which Rs.20,000 was for cash and the balance on credit.
    - 18 Purchased goods from Rahim Rs.10,000.
    - 22 Rent paid in advance Rs.12,000.

  
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3. Examine the following transactions carefully and prepare the cash book with cash, bank, and discount columns for the month of July 2019:

Date July 2019	Transaction	Amount (Rs.)
1	Balance in hand: Cash Overdraft at Bank	400 5,000
4	Invested further capital out of which 50% is deposited into bank	10,000
6	Sold goods for cash	8,000
9	Collected from Sridhar, our debtor and allowed him to discount	7,000 100
10	Paid Jahangir, our creditor and received a discount	500 50
11	Received a cheque from Mr.X	1,000
12	Deposited Mr.X's cheque into bank	
13	The above cheque is returned dishonored	
17	Purchased goods	800
20	Purchased goods from Mr.Y	9,000

(OR)

4. Answer the following: (2 X 5 = 10 Marks)

- Explain different types of errors and how to rectify them.
- Show how the following errors are rectified which are discovered before preparation of Trial Balance:
  - Rs. 1,000 spent for repairs of the building has been posted to Buildings a/c.
  - A sale of Rs. 730 to Manmohan has been entered in the Sales book as Rs.370.
  - Goods worth Rs.500 purchased from Kalam has been omitted to be recorded in the books.
  - Rs. 400 paid as salary to clerk has been debited to his personal account.
  - Rs. 75 discount allowed by a creditor has been debited to Discount account.

  
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5. Prepare Bank Reconciliation Statement on the basis of the following information.

On 31<sup>st</sup> March 2017, the cash book showed a bank balance of Rs. 5700. On checking the pass book with the cash book, the following differences were found:

- i. Cheques worth Rs. 1500 were deposited in the bank on 28<sup>th</sup> March 2017, however no credit was given until 31<sup>st</sup> March 2017. On 1<sup>st</sup> April 2017, bank gave credit of Rs. 1500 and debited Rs. 500 being return of one cheque.
- ii. Issued cheque amounting to Rs. 1, 000 before 31<sup>st</sup> March of which Rs.400 have been debited in the pass book after 1<sup>st</sup> April.
- iii. There is a credit of Rs. 75 for interest in the pass book which remains to be adjusted
- iv. There is a debit of Rs. 10 in respect of bank charges in the pass book, which is not reflected in the cash book.
- v. There is a debit in the pass book on 2<sup>nd</sup> April in respect of a cheque paid in on 31<sup>st</sup> March and which has been dishonored.
- vi. There is a debit of Rs 15. In the pass book for interest on temporary O/D.
- vii. There is a debit of Rs. 400 in the pass book for interest on investment collected. This has been adjusted in the cash book.
- viii. A B/R for Rs. 700 discounted with the bank for RS 690 in February, has been dishonored as on 31<sup>st</sup> March 2017.
- ix. There is also a cheque for Rs 70, which has been debited in the bank a/c of the Cash book has been omitted to be banked.

### OR

6. Answer the following:

(2 X 5 = 10 Marks)

- a. What is a Bank Reconciliation Statement and why is it prepared?
- b. Prepare Bank Reconciliation Statement of Santosh as on 31-3-2022

Balance as per Cash Book	Rs. 3,000
(i) Cheques issued but not presented at bank	400
(ii) Interest credited in Pass Book Only	200
(iii) Wrongly credited in Passbook	600
(iv) Cheques deposited but not collected	3,500
(v) Bank charges debited in Passbook only	80

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7. A Second-hand Machinery was purchased on 1<sup>st</sup> January 2013 for Rs.30,000 and Rs.6,000 and Rs.4,000 were spent on its repairs and erection immediately. On 1<sup>st</sup> July 2014 another machinery was purchased for Rs.26,000 and on 1<sup>st</sup> July, 2015 the first machinery having become obsolete was auctioned for Rs.30,000. On the same date another was purchased for Rs.25,000. Depreciation was provided on machinery at the rate of 10% on the original cost annually on 31<sup>st</sup> December. Prepare Machinery Account for all three calendar years.

(OR)

8. Answer the following: (2 X 5 = 10 Marks)

- Distinguish between Provisions and Reserves.
- Prepare the specimen journal entries under the Sinking Fund method of Depreciation for the first year, second year, and last year.

9. The following is the trial balance of Mr. Shyam as on 31-3-2020. You are required to prepare Trading, P&L A/C for the year ended and also to show the Balance Sheet as on that date after taking into consideration the additional information:

Particulars	Debit (Rs.)	Particulars	Credit (Rs.)
Opening stock	10,000	Capital	25,000
Purchases	29,000	Sundry creditors	14,500
Returns inwards	5,000	Outstanding wages	1,000
Carriage inwards	500	Bank loan	25,000
Carriage outwards	300	Sales	1,60,000
Wages	5,000	Purchase returns	1,000
Insurance	50	Provision for bad debts	350
Salaries	12,000	Commission received	1,000
Administrative expenses	1,000		
Depreciation	1,500		
Buildings	1,00,000		
Furniture	6,000		
Machinery	25,000		
Bank	20,000		
Cash	1,500		
Bad debts	500		
Sundry debtors	10,500		
	2,27,850		2,27,850

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Additional information:

- i. Closing stock is valued at Rs.15,000.
- ii. Salaries are outstanding to the extent of Rs.400.
- iii. Provision for bad debts is to be maintained at Rs.500 on Debtors.
- iv. Insurance Rs.20 is paid in advance.

(OR)

10. Answer the following:

(2 X 5 = 10 Marks)

- a. 'Balance Sheet is not an account, it is only the list of balances'. Justify.
- b. Find out Gross Profit from the following figures:

Particulars	Rs.	Particulars	Rs.
Opening stock	10,000	Sales	5,30,000
Purchases	3,20,000	Salaries	50,000
Wages	15,000	Closing stock	60,000
Carriage on purchases	20,000	Returns inwards	8,000
Carriage on sales	12,000	Returns outwards	8,000

## SECTION – B

### II. Answer any five the following

(5 x 2 = 10 Marks)

11. What is Goods and Service Tax? List out any three goods and/or services exempt from levy of GST.
12. List out the subsidiary books of accounts.
13. Explain any 4 reasons for differences in balances of cash book and pass book.
14. Cost of asset = Rs. 11,000; Expected scrap value at the end of its life = Rs.1,000; expected life of asset = 10 years; what is the amount of annual depreciation under straight line method.
15. Ascertain the cost of goods sold from the following figures:

Particulars	Rs.	Particulars	Rs.
Opening stock	30,000	Closing stock	50,000
Purchases	5,10,000	Office expenses	40,000
Returns outward	10,000	Sales	7,00,000
Direct expenses	20,000		

16. Explain Dual aspect Concept and Principle of Consistency.
17. Explain a petty cash book and petty cash book with imprest system.