

# II YEAR III SEMESTER BSc MPCs SYLLABUS SRI RAMAKRISHNA DEGREE COLLEGE (AUTONOMOUS) NANDYAL

#### 102-A

#### SRI RAMAKRISHNA( AUTONOMOUS) DEGREE COLLEGE, NANDYAL

#### II B.A/B.COM/B.SC. SEMESTER-III

#### English Praxis Course-III (2020-2021 Regulations)

Time: 3 hours Max. Marks: 70

#### Unit-I

1. Tryst with Destiny ( speech ) Jawaharlal Nehru

- 2. Greetings (skills)
- 3. Introductions (skills)

#### Unit-II

- 1. Yes, We Can Barack Obama
- 2. A Leader Should Know How to Manage Failure (Interview) Dr.A.P.J.Abdul Kalam @ India Knowledge at Wharton
- 3. Requests (Skills)

#### Unit-III

- 1. Nelson Mandela's Interview with Larry Kings (Interview)
- 2. Asking and Giving Information (Skills)
- 3. Agreeing and Disagreeing (Skills)

#### Unit-IV

- 1. JRD Tata's Interview with T.N.Ninan (Interview)
- 2. Dialogue Building (Skills)
- 3. Giving Instructions and Directions (Skills)

#### Unit-V

- 1. You've Got to Find What You Love (Speech) Steve Jobs
- 2. Debates (Skills)
- 3. Descriptions (Skills)
- 4. Role Plays (Skills)

#### 102-A

#### Sri Ramakrishna Degree College(Autonomous), Nandyal.

#### B.A/B.Com/B.SC (Three years ) Degree Examinations

IInd Year IIIrd Semester Examination
Title of the paper: English Praxis Course-III

Time: 3 hours Max. Marks: 70

#### Section-A

- A. Read the following passage and answer the questions given below: 5x1=5M Happy is the man who acquires the habit of reading when he is young. He has secured a life long source of pleasure, instruction and inspiration. So long as he has his beloved books, he need never feel lonely. He always has pleasant occupation of leisure moments, so that he need never feel bored. He is the possessor of wealth more precious than gold. Ruskin calls books "kings Treasures" treasuries filled not with gold and silver and precious stones but with riches much more valuable than these: knowledge,noble thoughts and high ideals. Poor indeed is the man who does not read and empty in his life.
  - 1. Who can secure life long source of pleasure and inspiration?
  - 2. Who is a lonely person?
  - 3. What are called "kings treasures"?
  - 4. "He is the possessor of wealth" what is the wealth that the speaker is referring to?
  - 5. What is the synonym to "valuable"?
- B. Answer any one of the following questions in about 100 words:

1x5=5M

- 1. According to Nehru what does freedom and power bring?
- 2. Who is Ann Nixon Cooper? What does Obama say about her?
- 3. Why did Steve Job become interested in Calligraphy?
- C. Answer any one of the following in about 200 words:

1x10=10M

- 1. Summarise Nehru's speech 'A Tryst with Destiny'.
- 2. Analyse Barack Obama's speech 'Yes, We Can?
- 3. What was the message of Steve Job's speech 'You've got to find what you love?
- D. Answer any one of the following in about 100 words:

1x5 = 5 M

- 1. What is common between Mother Theresa and Nelson Mandela?
- 2. What are the six leadership traits that Kalam talks about?
- 3. How does JRD Tata defend the Voltas?
- E. Answer any one of the following in about 200 words:

1x10=10 M

- 1. What was the message given by Nelson Mandela as seen in the interview with Larry King?
- 2. How does Dr. .A .P .J. Abdul Kalam share his ideas on managing failure with Knowledge@
- 3. Summarise JRD Tata's interview with T.N.Ninan

#### Section-B

F.	Fill in the blanks with suitable expressions: 1x5=5M			
	Ranjith:, Mr Rao.			
	Rao: Good afternoon, Mr Ranjith.	How are yo	u?	
	Ranjith:, thank y	ou. How are	you Mr Rao?	
	Rao: I'm fine, thanks. I came to buy some shirts and trousers.			
	Ranjith: Ok. I came here to buy a nice watch for my friend.			
	, Mr Rao.			
	Rao: Thanks, and you too. Bye!			
	Ranjith:!			
G.	<ol> <li>Turn the following statements int</li> <li>Give me your notes. (To your</li> <li>Clear my doubts. (To your tea</li> <li>Carry my luggage. (To your fr</li> <li>Close the door. (To a strange</li> <li>Send the documents. (Manage</li> </ol>	classmate acher) iend) r)		
H.	<ul><li>2) Please, shut the door</li><li>3) Can I take your printer?</li></ul>	(	<ul> <li>1x5=5M</li> <li>a) I'm sorry, I need some fresh a</li> <li>b) Of course, there is a bottle.</li> <li>c) Why not, you can read and re</li> <li>d) I'm sorry I have some work r</li> <li>e) By all means. I want to study</li> </ul>	eturn now.
I.	Construct a dialogue between two	o friends or	the choice of their career: 1x10=10N	VI
J.	Describe your favourite city:		1x5=5M	
k.	Write an instructions on how to p	orepare tea	1x5=5M	

# Jenera Telugy Town of 5-3 Dog words

# యూనిట్-1: వ్యక్తీకరణ నైపుణ్యాలు

1. భాష-(పాథమికాంశాలు: భాష-నిర్వచనం, లక్షణాలు, ఆవశ్యకత, ప్రయోజనాలు

2. వర్ణం-పదం-వాక్యం'. వాక్య లక్షణాలు, సామాన్య-సంయుక్త-సంగ్రిష్టవాక్యాలు

3. ఖాషా నిర్మాణంతో 'వర్ణం-పదం-వాక్యం' ప్రాధాన్యత

# యూనిట్-II సృజనాత్మక రచన '

కవితా రచన : ఉత్తమ కవిత – లక్షణాలు

5. కథారచన : ఉత్తమ కథ – లక్షణాలు

వ్యాస రచన : ఉత్తమ వ్యాసం – లక్షణాలు

### యూనిట్-III: అనువాద రచన

7. అనువాదం -నిర్వచనం, అనువాద పద్ధతులు,

8. అనువాద సమస్యలు-భౌగోళిక,భాషా,సాంస్థ్రతిక సమస్యలు, పరిష్కారాలు

9. అభ్యాసము : ఆంగ్లం నుండి తెలుగుకు,తెలుగు నుండి ఆంగ్లానికి ఒక పేరానుఅనువదించడం

## యూనిట్ IV మాధ్యమాలకు రచన-1 (ముద్రణామాధ్యమం/ట్రింట్ మీడియా)

10. ముద్రణామాధ్యమం (అచ్చుమాధ్యమం) : పరిచయం, పరిధి, వికాసం

11. వివిధ రకాల పట్రికలు - పరిశీలన, పట్రికాభాష, శైలి, వైవిధ్యం

12. పడ్రికా రచన : వార్తా రచన, సంపాదకీయాలు, సమీక్షలు–అవగాహన

## యూనిట్ v మాధ్యమాలకు రచన-2 (ప్రసార మాధ్యమం/ఎలక్ర్వానిక్ మీడియా)

13. ప్రసారమాధ్యమాలు : నిర్వచనం, రకాలు, విస్తృతి, ప్రయోజనాలు

14. శ్రవణ మాధ్యమాలు – రచన: రేడియో రచన, ప్రసంగాలు, నాటికలు, ప్రసార సమాచారం

15. దృశ్యమాధ్యమాలు - రచన: వ్యాఖ్యానం (యాంకరింగ్), టెలివిజన్ రచన

General Telugy - 20 mar 8-3

- 70 Manio

+ మాదిరి (పశ్చాపుతం + అ-విబాగము

క్రింది వానిలో ఐదింటికి సంక్షిప్త సమాధానాలు రాయండి. 8వ ప్రశ్నకు తప్పనిసరిగా సమాధానం రాయాలి. ప్రతి సమాధానానికి 4 మార్కులు. <del>以</del>5=25 鉱。

1. భాష-ప్రయోజనాలు 2. వాక్యం-లక్షణాలు 3. టెలివిజన్ రచన 4. రేడియో రచన

5. ఉత్తమ వ్యాసం-లక్షణాలు 6. సంక్షిష్ట వాక్యం 7. సంపాదకీయాలు

8. క్రింది అంశాన్ని తెలుగులోకి అనువదించి రాయండి.

To many, Indian thought, Indian manners, Indian customs, Indian Philoshophy, Indian Literature are repulsive at the first sight; but let them preservere, let them read, let them become familiar with the great principles underlying these ideas, and it is ninety-nine to one that the charm will come over them, and fascination will be the result. Slow and silent, as the gentle dew that falls in the morning, unseen and unheard yet producing, a most tremendous result, has been the work of the calm, patient, all-suffering spiritual race upon the World of thought.

ఆ-విభాగము

క్రింది వానిలో అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.

(పతి సమాధానానికి 10 మార్కులు.

5×10=50 మా.

9. భాషానిర్మాణంలో 'వర్దం-పదం-వాక్యా'ల (పాధాస్వతను వివరించండి. (లేదా) భాషను నిర్వచించి, లక్షణాలు రాస్, ప్రామాజిక భాషను పరిచయం చేయండి.

10. ఉత్తమ కవితా లక్షణాలను విశ్లేషించండి.

(ಶೆದಾ)

ఉత్తమ కథా లక్షణాలను వివరించండి.

11. అనువాద సమస్యలను, వాటి పరిష్కారాలను గూర్చి రాయండి.

(ව්යං)

అనువాద లక్షణాలను వివరిస్తూ, అనువాద పద్ధతులను గురించి రాయండి.

12. ముద్రణా మాధ్యమాన్ని పరిచయం చేస్తూ; దాని పరిధి, వికాసాలను వివరించండి.

(ಶೆವಾ)

పట్రికా రచనను గురించి విశ్లేషణాత్మక వ్యాసం రాయండి.

13. ప్రసార మాధ్యమాల విస్తృతి, ప్రయోజనాలను సమీక్షించండి.

(ಲೆವಾ)

యాంకరింగ్ నిర్వహణ, తీరుతెన్నులను వివరించండి.

## SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022

(Semester System:: Under CBCS)

SECON YEAR THIRD SEMESTER END EXAMINATIONS

Part – II COMMERCE::(2019-20 Regulations)

#### Paper - 301: Advanced Accounting

**P.P.W.** – **6 Hours** [Max. Marks: 70]

The objective of this paper is to introduce the students to Accounting Procedures applicable to various forms of organisations.

#### **Unit – I : Royalties**

Introduction – Explanation of Terms – Minimum Rent and Dead rent – Short working receivables – Royalty receivables- Accounting Treatment in the books of both the parties.

#### **Unit – II : Hire Purchase and Instalment System**

Introduction -Features –Accounting Treatment in the books of the Hire Purchaser and Hire Vendor – Calculation of Cash Price -Default and – Repossession – Instalment Purchase System – Differences between Hire Purchase and Instalment Purchase Systems – Accounting Treatment in the Books of Purchaser and Vendor.

#### **UNIT - III: Valuation of Goodwill and Shares**

Valuation of Goodwill, Need and methods – Normal Profit Method, Super Profits Method – Capitalization

Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method, Yield basis method, Fair value method.

#### Unit – IV: Joint Stock Company Accounts - I

Introduction –Issue of Shares - Structure of Share Capital - Issue, forfeiture of shares and reissue of forfeited shares- Accounting for Debenture Capital - Meaning - Types of Debentures - Issue and Redemption of Debentures.

#### **UNIT – V: Company Accounts - II**

Final Accounts as requirement under Indian Companies Act 2013 – Statement of Profit & Loss, and Balance Sheet. Legal definition and requirements.

#### Suggested Reading.

- 1. Advanced Accountancy: Jain and Narang
- 2. Advanced Accountancy: R.K. Gupta and Radhaswamy
- 3. Advanced Accountancy: Chakraborthy
- 4. Advanced Accountancy: S.P. Iyengar
- 5. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
- 6. Jain & Narang Advanced Accountancy.
- 7. Shukla, Grewal & Gupta: Advanced Accountancy
- 8. T.S. Grewal Introduction to Accountancy
- 9. Mukherjee Advanced Accountancy II
- 10. P.C. Tulsian .- Accountancy II

- $11.\ Hane ef \& Mukher ji-Financial\ Accounting$
- 12. P.C. Tulsian Corporate Accounti

## SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022

(Semester System:: Under CBCS)

#### SECON YEAR THIRD SEMESTER END EXAMINATIONS Part – II COMMERCE::(2019-20 Regulations)

Paper - 304: Programming C & C++

**P.P.W.** – **4 Hours** [Max. Marks: 70]

The objective of this paper is to help the students to basic knowledge of C language.

#### **Syllabus:**

#### **UNIT-I**

#### **Introduction and Control Structures:**

History of 'C' - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements

#### **UNIT-II**

#### **Loops And Arrays:**

Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi-Dimensional Arrays

#### **UNIT-III**

#### **Strings and Functions:**

Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference – Recursion

#### **UNIT-IV**

**Classes and Objects;** Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions-Constructor - Types of constructors - Destructors.

#### **UNIT-V**

**Inheritance:** Inheritance - Types of Inheritance - Types of derivation- Public - Private - Protected Hierarchical Inheritance - Multilevel Inheritance - Multiple Inheritance - Hybrid Inheritance

Text books: 1. Programming in C by E.Balaguruswamy, McGrawhill 6 th Edition. 2. Object oriented Programming with C++ by E.Balaguruswamy McGrawHill Education. 3. ANSI and Turbo C++ by Ashoke N. Kamthane, Pearson Education.

#### Sri Ramakrishna Degree College, Nandyal

#### BA/B.com/B.sc/BBA - 2nd year - 3rd Semester

#### Sanskrit Syllabus(2021-22)

प्रथमविभागः(Unit-I)

प्राचीन रूपक विभागः

1. मध्यमव्यायोगः -महाकवि भासः

द्वितीय विभागः(Unit-II) आधुनिक रूपक विभागः

2. संकल्पबलम्- आचार्य जि.यस्.आर्. कृष्णमूर्तिः

तृतीय विभागः(Unit-III) उपनिषद् विभागः, भगवद्गीता

उपनिषत् – दकार कथा
 शिष्यानुशासनम्

4. भगवद्गीता – श्रद्धात्रयविभगयोगः

चतुर्थविभागः (Unit-IV)

अलङ्कारः, महाकवि शास्त्रकारः विभागः

- 5. अलङ्कारः
- 6. महाकवि शास्त्रकारः

1. पाणिनि, 2.कौटिल्यः,

3. भरतमुनिः,

4. भारविः,

5. माघः,

6. भवभूतिः,

7. शङ्कराचार्यः,

8. दण्डी

पञ्चमविभागः(Unit-V)

हलन्त शब्दाः

7. व्याकरणविभागः- जलमुच्, मरुत्, भगवत्, भवत्, पचत्, राजन्, गुणिन्, नामन्, विद्वस्, मनस्, अस्मद्, युष्मद्।

# Sri Ramakrishna Degree College, Nandyal BA/B.com/B.sc/BBA - 2nd year - 3rd Semester

# Sub: Sanskrit Model Question paper (2021-22)

Time: 3 hours. Marks=70

### प्रथमोभागः(50 marks)

।. द्वौश्लोकोपूरयित्वाभावंलिखत !	2 x 4=08
अ) आयुःसात्विकप्रियाः!!	
आ)देवव्दिजउच्यते !!	
इ) मनःप्रसादमुच्यते !!	
ई) ओंतत्सिदतिविहिताःपुरा !!	
॥. चतुर्णांससन्दर्भभावंचलिखत !	4 x 3=12
अ) व्दिजोत्तमाःपूज्यतमा-पृथिव्याम् !	
आ) पतिमात्रधर्मिणीपतिव्रतेतिनाम !	
इ) <b>जा</b> त्या <b>राक्षसी</b> । न <b>समुदाच</b> ारेण !	
ई) दण्डंयथार्थमिहधारयितुंसमर्थाः!	
3) मातृदेवोभव!	
ऊ) श्र <b>दाय</b> ा <b>देय</b> म् ! अश्रध्या <b>sदेम्</b> !	
ए) एषआदेशः!एषः उपदेशः!एतदनुशासनम् !	
ऐ)दमंदानंदयामिति!	
III.एकस्यसम्पूर्णतयासमाधानंतिखित !	1 x 8=8
अ) भीमधटोत्कचयोःशीलंलिखित !	
आ)मध्यमव्यायोगरुपकस्यकथासारंलिखित!	
ıv. <b>एकस्य सम्पूर्णतया</b> समाधानं <b>लिखित</b> !	1 x 8=8
अ) गान्धिमहाशयस्यआदर्शः गुणान् पाठयभागानुसारंविशदयत !	
आ) संकल्पबलमूपकस्यकथासारं लिखित!	
v.एकस्य सम्पूर्णतया समाधानं <b>लिखित!</b>	1 x 8=8
अ) गुरुःशिष्यन्किम्अनुशास्ति?	
आ)बृहदारण्यकोपनिषदिवर्णितानुसारंदकारकथस्य वैशिष्ट्यंविचारयत!	
VI. <b>ष</b> ण्णांलघुसमाधानानिलिखित!	1 x 6=6
अ) मध्यमव्यायोगस्यकर्ताकः?	

आ) पाण्डवाःकीर्दशाः ?			
इ) मांसभ <b>क्षणेकिमलिनंभवति</b> ?			
ई) श््रुतिवचनंकिम् ?			
3) प्रजापतेःकतिपुत्राःसन्ति?	0		
<ul><li>ऊ) प्रजापितःदेवान् उद्दिश्य किंउप</li></ul>	दिदेश ?		
ए) उपनिषद्इतिशब्दस्यअर्थःकः?			
ऐ) कस्यांनप्रमदितव्यम्?			
क) त्रिविधश्रद्धाका ?			
ख) त्रयःआहाराःके ?			
	<b>व्दि</b> तीयभागः(20	Marks)	
VII. व्दयोःशब्दरुपानिसम्पूर्णतया	लिखित!		2 x 3=6
<b>अ) जलमुच्</b> आ) भगवत्	इ) राजन्	ई) विद्दस्	
VIII.व्दयोः ल <b>क्ष</b> लक्षणंसमन्वयंलिखित ! 2 x 3=0			
अ) उपमा। आ) दीपकम्	इ) द्रुष्टान्तः।	ई) उल्लेखः	
IX. व्दयोः लघुविवरणंकुरूत! 2x 4=8			
अ) भारविः। आ)माघः।	इ) पाणिनि	ई) भवभूतिः	

# SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022 (Semester System:: Under CBCS)

SECON YEAR THIRD SEMESTER END EXAMINATIONS
Part – II COMMERCE :: (2019-20 Regulations)

Paper - 302: Income Tax

**P.P.W. – 4 Hours** [Max. Marks: 60]

The objective of this paper is to get brief knowledge on Income Tax.

#### **UNIT – I: Introduction:**

Basic concepts- Direct tax code- important definitions- PAN- Residential status- Incidence of tax –

Exempted incomes – Agricultural income. Assessment Procedure – Self Assessment, Regular assessment,

Best Judgment Assessment, Filing of returns, Income tax authorities (theory only)

#### **UNIT – II : Income from Salaries:**

Meaning – Basis – Allowances – Perquisites – Profits in Lieu of salary – Deductions – Computation of

income from Salary (Simple problems).

#### **Unit – III: Income from House Property:**

Income from house property – Meaning – Basis – Annual value, Let out house, self occupied house,

Deductions from annual value – Computation of income from house property (simple problems). (Simple problems).

#### **UNIT – IV: Income from Business or Profession:**

Income from Business – Chargeability – General deductions, Computation of Profits from Business and Profession (Simple problems)

#### **UNIT – V : Income from Capital gains and Income from Other Sources:**

Capital gains – Meaning - Types of Assets –Short-term Capital Gain/Loss (STCG/STCL) and Long-term Capital Gain/Loss (LTCG/LTCL) - Deduction from Capital Gains U/s 54 (Theory only).

Income from other Sources General and Specific Incomes – Meaning - Chargeability (Theoryonly)

#### **Suggested Readings**

- 1. Student Guide to Income Tax: Singhania Taxman Publications.
- 2. Income Tax and Accounts: H.C. Mehrotra SahityaBhavan Publications.
- 3. Elements of Income Tax: Gaur and Narang Kalyani Publications.
- 4. Direct Taxes :Bhagavathi Prasad VishwaPrakasham.
- 5. Elements of Income Tax: A. Sudhakar& P.V. RamanaRao National Publishing.
- 6. Elements of Income Tax: H. PRem Raj Hamsarala Publications.

#### SRI RAMAKRISHNA DEGREE (AUTONOMOUS) COLLEGE

## II B.COM (ACCOUNTING & FINANCE) 3 RD SEMSTER MODEL PAPER SUBJECT:-INCOME TAX

TIME: 3 hrs MAX.MARKS=75M

#### **SECTION-I**

Answer any Four questions.

4X5 = 20M

- 1. (A) Assessment Year
  - (B) Previous Year
- 2. PAN.
- 3. Compute the taxable HRA of Mr. Krishna from the following information given below.
  - (a) Salary 30000 p.m
  - (b) DA 6000 p.m (enter into service benefits)
  - (c) CCA 1000 p.m
  - (d) Commission 40000
  - (e) HRA 8000 p.m

He lives in rented house @ Delhi and rented paid is @ 7000pm.

- 4. Annual Values.
- 5. Speculative business income.
- 6. What is capital asset.
- 7. Write two items taxable under the head "Income from other sources".
- 8. Profession and Business.

#### **SECTION-II**

Answer the following questions

10X5=50M

#### **UNIT-I**

9.A) Capital Expenditure Vs Revenue Expenditure?

Or

B) How is the residence of assesses determined for income tax purposes?

#### **UNIT-II**

10.A)What are the Qualified saving under Sec.80c?

Oı

- B) Mr. Siddhartha is working in a company at Hyderabad (population above 25 lakhs) furnishes the following information.
  - (a) Basic pay Rs. 18,000 pm
  - (b) DA Rs 8, 400 pm

- (c) Commission Rs 36, 000
- (d) Bonus Rs 24,000
- (e) Entertainment allowance Rs8, 000
- (f) Advance salary Rs 20, 000
- (g) Conveyance allowance Rs. 6, 000 (80% spent)
- (h) Rent free house fair rental value Rs. 80,000p.a cost of furniture Rs. 48,000.
- (i ) Free lunch for 250days each costing Rs.80
- (j) Employee and employer's contribution to RPF Rs.20,000 Each and interest credited thereon at 13% Rs. 6,500

Compute his taxable salary.

#### **UNIT-III**

11. A) Explain how the income from house property is computed under the provisions of the Income tax act, 1961?

Or

B) 'A' is the owner of two house properties whose particulars are as under. Compute income from house property.

Particulars	House 'A'	House 'B'
Municipal value	80,000	1, 00,000
Fair Rental value	1, 00,000	1, 20,000
Standard Rent	90,000	75,000
Nature of use	self occupied	let out
Municipal taxes	10%	10%
Interest on loan	15000	14,000
Dates of Construction	30.6.2018	30.9.2013
Pre-construction interest	40,000	10,000
Repairs	10,000	8,000

#### **UNIT-IV**

12. A) Explain the deductions that are expressly allowed in computing the income from business under the income tax act, 1961?

Or

B) Dr. Satish is a medical practitioner. He gives you the following information for the year ending 31.3.2021.

Particulars	Rs	Particulars	Rs
To Balance	10,000	By Rent of clinic	18.000

To Consultation fee	60,000	By purchase of medicines	38,000	
To Visiting fee	45,000		By Staff salaries	
24,000				
To Gifts and presents	8,000	By Surgical Equipments	40,000	
To sale of medicine	42,000	By Motor car expense	8,000	
To Dividend from UTI	6000	By Purchases of Motor car	1, 40,000	
To Life Insurance maturity	1, 00,000	By Household expenses	7,000	
To Interest from NSC	6,000	By Balance	2,000	
	2,77,000		2,77,000	

#### **UNIT-V**

13. A) Deductions under section 80?

Or

B) Explain the term 'capital gain'? Distinguish between long term and short term capital gain?

#### SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL

B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022

(Semester System:: Under CBCS)

SECON YEAR THIRD SEMESTER END EXAMINATIONS

Part - II COMMERCE::(2019-20 Regulations)

Paper - 303: Banking and Financial Services

#### Objectives:

#### UNIT – I : Modern Banking Systems and Types of Banks

(A) Evolution and origin of Banking – Banking Systems – Commercial Banks – Credit Creation – Nationalization – Banking sector reforms – Bank as a change agent (B) Innovations in banking (C) Co-operative Banks – Regional Rural Banks.

#### UNIT - II : Indian Financial System

(A) Money Market – Instruments – Reforms in India (B) Capital Market – Primary Market – Book Building – Secondary Market – Reforms in India – Role of SEBI – National Depository System – Online Stock Trading – Futures and Options.

#### UNIT - III : Banker and Customer

(A) Definition – Relationship – Special types of Customers – Banking Ombudsman (B) Negotiable Instruments – Types – Crossing of Cheques – Dishonour of a cheque – Liability of a

paying Banker and Collecting Banker.

#### UNIT - IV : Indian Financial Services

Insurance - Meaning- nature - Merchant Banking - Venture Capital - Mutual Funds- Credit Rating Agencies - Factoring Services - Forfeiting - Custodial Services - Leasing - Hire-Purchasing.

#### Unit - V: Life Insurance and Non-Life Insurance

Life Insurance – Meaning and Importance – Types of Life Insurance Plans – Procedure for issuing a life insurance policy – underwriting of Insurance – Issue of Duplicate policies – nomination – surrender value – Policy loans – assignment – revivals – claim settlements.

Non-Life Insurance - - Definition - meaning and Importance - Types - Fire - Marine - Motor - Health.

#### Reference Books:

- Dr. S. Guruswamy Merchant Banking and Financial Services Tata McGraw Hill.
- 2. Dr. K.N. Prasad and T. Chandradars Banking and Financial System
- Mithani and Gordon Banking and Financial Systems.
- Sundharam and Varshney Banking theory Law and Practice.
- Padmalatha Suresh Management of Banking and Financial Services Pearson Education.
- L.M. Bhole Financial Institutions and Markets: Structure, Growth and Innovations, Tata McGraw Hill.
- RemuSobti Banking and Financial Services in India Marketing Redefined New Century Publications.

#### SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL

B.Com.(A&F) (THREE YEARS) Degree Examinations, April – 2022

(Semester System:: Under CBCS)

THIRD SEMESTER END EXAMINATIONS

Part –II COMMERCE::(2021-22 Regulations)

**Paper: Banking and Financial Services** 

Time: 3 [Hours] [Max. Marks:70]

#### Part - A

I.Answer any **FOUR** from following questions.

4X5 = 20M

- 1. Banking System?
- 2. Commercial Banks?
- 3. Online stock trading?
- 4. Explain SEBI?
- 5. Types of Customers?
- 6. Principles of insurance?
- 7. Features of fire Insurance?
- 8. Life insurance v/s Non- Life insurance?

#### Part - B

II. Answer any **FIVE** from following questions.

5X10=50 M

9. (a) What is mean by Commercial Banks? Function of Commercial Banks? (or)

(OI)

- (b) What is mean by Co-operative Banking? Explain it?
- 10. (a) Indian financial system Explain it?

(or)

- (b) National depository System? Explain it?
- 11. (a) Banking Ombudsman Explain it?

(or)

- (b) What is mean by Negotiable instruments? Types?
- 12. (a) What is mean by insurance? Scope Advantages Explain it?

(or)

- (b) Function of IRDA?
- 13. (a) History and Health insurance in india Explain it?

(or

(b) What is mean by policy loans Explain it?