

ANDHRA UNIVERSITY

Telegrams: UNIVERSITY
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Fax: 0891-2755324

All Official letters,
packages etc, should be
addressed to the Registrar
by designation and not by
name.

No. L I (1& 2)/U.G. SEC's Courses/ Syllabi & MQP/2020-21

Visakhapatnam,
Dt: 22-12-2022

From: **THE REGISTRAR**

To

The Controller of Examinations,
Andhra University,
Visakhapatnam.

Sir,

Sub: Approval of Syllabus & Model Question Papers – Reg.
Ref: B.A., B.Com., B.Sc. Syllabus & Model Question Papers.

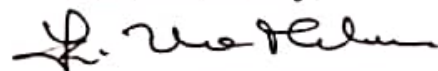
With reference to the above, I am by direction to inform you that the Choice Based Credit System, U.G. Skill Enhancement Courses (w.e.f. 2020-2021) Syllabus & Model Question Papers have been approved as detailed below:

S.No.	Subject/Email dated	Name & Designation	Name of the College	Syllabus & Model question paper	Name of the Paper
1.	B.A IR / 13-12-2022	Ms. T. Padmaja	SBVP Degree College, Visakhapatnam	Semester-V Model Question Paper & Syllabus	1.Social Security and Labour Welfare. 2.Labour Legislation.
2.	B.Com. (General & Computer Application) / 13-12-2022	Sri. V.A. Kameswara Rao	Dept. of Commerce, Board of Studies (Member) MVR Degree College (304), Gajuwaka	Semester-V Model Question Paper	1.Software Solutions to Accounting. 2.Good and Services Tax Tally. 3.Advanced Corporate Accounting. 4.Sales Promotion and Practice. 5.Advertising and Media Planning. 6.Income Tax Assessment Procedure and Practice.
3.	B.Sc. Horticulture / 13-12-2022	Ms. Lakshmi Sri	-	Semester-V Model Question Paper	1.Course-6A: Ornamental Horticulture. 2.Course-7A: Commercial Floriculture.
4.	B.Sc. Geography / 13-12-2022	Ms. Devi Reddy	-	Semester-V Model Question Paper & Syllabus	1.Environmental Geography. 2.Disaster Management.



Hence, I request to arrange to circulate the same among the Teaching Staff and Students concerned and placed in A.U. website.

Yours faithfully,



(K. UMA MAHESWARI)
DEPUTY REGISTRAR (ACADEMIC)

Copies to:

1. The Dean of Academic Affairs, A.U., VSP.
2. The Dean, U.G. & P.G, Professional Courses, A.U., Vsp.
3. The Dean, CDC, A.U., Vsp.
4. The Dean, Confidential, A.U., Vsp.
5. All Principals, A.U. Affiliated Colleges Offered in U.G. courses.
6. The Superintendent S.I Section for taking necessary further action.
7. The Secretary to V.C., Rector Table, P.A. to Registrar, A.U., Vsp.
8. The Director, Computer Centre, A.U., Vsp.
9. O.C. & O.O.F.

SEMESTER SYSTEM WITH CBCS
(Effective from the academic year 2020-2021)
BA – V Semester
IR Model Question Paper
Subject : IR

Time : 3 Hrs

Max. Marks : 75

PART – A

SOCIAL SECURITY AND LABOUR WELFARE

Answer any Five Questions

5 x 5 = 25

1. Social Security.
2. The Beveridge Report.
3. Fundamental Rights.
4. Social Insurance.
5. Safety and Welfare.
6. Contract Labour.
7. Provident Fund.
8. Migrant Workmen.

Part-B

Answer the following questions

5 x 10 = 50

9. What are the Social Security in U.S.A., U.K. and India Comparative practices.
Or

What are the measures taken by ILO in the area of social security.

10. Discuss the Directive Principles of State Policy relating to Social Security.
Or

Examine the current condition of Social Security in Unorganized sector.

11. Write notes on The Employees' State Insurance Act, 1948.
Or

What are the various provisions of Contract Labour (Abolition and Regulation) Act.

12. Explain the proposition of Health, Safety and Welfare provisions under the Factories Act, 1948.
Or

What are the various provisions of Contract Labour (Abolition and Regulation) Act.

13. What are the important aspects of The Child Labour (Prohibition & Regulation) Act, 1986.
Or

Illustrate the provisions of The Employees' Provident Fund & Miscellaneous Provisions Act.

ANDHRA UNIVERSITY
B.A DEGREE COURSE IN IR
(Industrial Relations)
SEMESTER —
SEMESTER SYSTEM WITH CBCS
(Effective from the Academic Year 2020-21)

SYLLABUS

Semester VI – Core VI – IR - VI

— VI —

LABOUR LEGISLATION

Objective: to explain the Concepts and various provisions of labour legislations in the Indian Context.

UNIT-1: Principles and determinants of labour legislation - Indian Constitution and labour legislation – Growth of labour legislation in India.

UNIT-2: Social Justice, Natural Justice and Distributive Justice – ILO and its impact on labour legislations in India.

UNIT-3: Factories Act, 1948, Mines Act, 1952, The A.P. Shops and Establishment Act, 1988 and its Rules, The Contract Labour Regulation and Abolition Act, 1970 and its Rules, The Apprentice Act, 1961

Unit 4: The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986, The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, The Motor Transport Workers Act, 1961.

Unit 5: Industrial Employment (standing order) Act, 1946: Objective, Coverage, Benefits and main provisions of the act, Apprentices Act, 1961.

Reference Books:

A N Aiyar, Encyclopedia of Labour Laws and Industrial Legislation.

Arya P P, Labour Management Relations in Public Sector Undertakings, Deep and Deep Publications, New Delhi, 1982.

B D Singh, Industrial Relations, Excel Books, New Delhi.

B. Pai, Labour Law in India.

L.Malik, K.D. Srivastava's Law Relating to Trade Unions and Unfair Labour Practices in India.

C. Srivastava (Rev.) Labour Law and Labour Relations : Cases and Materials (Indian Law Institute)

SEMESTER SYSTEM WITH CBCS
(Effective from the academic year 2020-2021)

BA – V Semester
IR Model Question Paper
Subject : LABOUR LEGISLATION

Max. Marks : 75

Time : 3 Hrs

PART – A

LABOUR LEGISLATION

Answer any Five Questions

5 x 5 = 25

1. Define labour legislation.
2. Natural Justice.
3. ILO.
4. Mines Act, 1952.
5. Contract Labour.
6. Employment Exchanges.
7. Concept of Workers.
8. Standing order.

Part-B

Answer the following questions

5 x 10 = 50

9. What are the Principles and determinants of labour legislation.
Or
Discuss the role of Indian Constitution in labour legislations.
10. Explain the concept of Natural Justice and Distributive Justice.
Or
Write in detail about ILO and its impact on labour legislations in India.
11. Point out the various important aspects of Factories Act, 1948.
Or
Briefly explain about The A.P. Shops and Establishment Act, 1988.
12. Write notes on The Employment Exchanges.
Or
Briefly explain about The A.P. Shops and Establishment Act, 1988.
13. Explain about Industrial Employment (standing order) Act, 1946.
Or
What are the benefits and main provisions of the Apprentices Act, 1961.

ANDHRA UNIVERSITY
B.A DEGREE COURSE IN IRPM
(Industrial Relations and Personnel Management)
V SEMESTER
SEMESTER SYSTEM WITH CBCS
(Effective from the Academic Year 2020-21)

SYLLABUS

Semester V – Core V – IRPM - VI

SOCIAL SECURITY AND LABOUR WELFARE

Objective: to enlighten the students with the Concepts of social security and the significance of labour welfare.

UNIT -I

Concepts of Social Security - The Beveridge Report - Social Security in U.S.A., U.K. and India – Comparative practices - The ILO measures on Social Security.

UNIT-II

Constitutional Perspectives- Fundamental Rights and Directive Principles of State Policy relating to Social Security and Labour Welfare- Social Insurance and Social Assistance - Second National Commission on Labour in India pertaining to Social Security-Unemployment Insurance - Old Age Pension - Social Security to Unorganized sector.

UNIT-III

The Employees Compensation Act, 1923 - The Employees' State Insurance Act, 1948 - The Maternity Benefit Act, 1961 - Health, Safety and Welfare provisions under the Factories Act, 1948 - The Contract Labour (Abolition and Regulation) Act.

UNIT-IV

The Child Labour (Prohibition & Regulation) Act, 1986 - The Children (Pledging of Labour) Act, 1933 - The Payment of Gratuity Act, 1972- The Employees' Provident Fund & Miscellaneous Provisions Act, 1952-the Inter-State Migrant Workmen (regulations of Conditions of Service) Act, 1976

Reference Books:

1. Srivastava S.C. : Treaties on Social Security and Labour Laws, Eastern Book Company, Lucknow.
2. Jiwitesh Kumar Singh: Labour Economics, Deep and Deep Publications, New Delhi.
3. Y.J. Rao : Factories Laws in A.P., Asia Law House., Hyderabad.
4. K.D.Srivastava : Workmen's Compensation Act, EBC, Lucknow.
5. Mishra S.N. : Labour and Industrial Laws, Central Law Publications, Allahabad.
6. Dr. Goswami Y.G. : Labour and Industrial Laws, Central Law Agency, Allahabad.

SEMESTER SYSTEM WITH CBCS
(Effective from the academic year 2020-2021)
BA – V Semester (Paper – VI)
IRPM Model Question Paper
Subject : IRPM

Time : 3 Hrs

Max. Marks : 75

PART – A

SOCIAL SECURITY AND LABOUR WELFARE

Answer any Five Questions

5 x 5 = 25

1. Social Security.
2. The Beveridge Report.
3. Fundamental Rights.
4. Social Insurance.
5. Safety and Welfare.
6. Contract Labour.
7. Provident Fund.
8. Migrant Workmen.

Part-B

Answer the following questions

5 x 10 = 50

9. What are the Social Security in U.S.A., U.K. and India Comparative practices.
Or

What are the measures taken by ILO in the area of social security.

10. Discuss the Directive Principles of State Policy relating to Social Security.
Or

Examine the current condition of Social Security in Unorganized sector.

11. Write notes on The Employees' State Insurance Act, 1948.
Or

What are the various provisions of Contract Labour (Abolition and Regulation) Act.

12. Explain the proposition of Health, Safety and Welfare provisions under the Factories Act, 1948.
Or

What are the various provisions of Contract Labour (Abolition and Regulation) Act.

13. What are the important aspects of The Child Labour (Prohibition & Regulation) Act, 1986.
Or

Illustrate the provisions of The Employees' Provident Fund & Miscellaneous Provisions Act.



ANDHRA UNIVERSITY
B.A DEGREE COURSE IN IRPM
(Industrial Relations and Personnel Management)
V SEMESTER
SEMESTER SYSTEM WITH CBCS
(Effective from the Academic Year 2020-21)

SYLLABUS

Semester V – Core V – IRPM - VII

LABOUR LEGISLATION

Objective: to explain the Concepts and various provisions of labour legislations in the Indian Context.

UNIT-1: Principles and determinants of labour legislation - Indian Constitution and labour legislation – Growth of labour legislation in India. .

UNIT-2: Social Justice, Natural Justice and Distributive Justice – ILO and its impact on labour legislations in India.

UNIT-3: Factories Act, 1948, Mines Act, 1952, The A.P. Shops and Establishment Act, 1988 and its Rules, The Contract Labour Regulation and Abolition Act, 1970 and its Rules, The Apprentices Act, 1961

Unit 4: The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986, The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, The Motor Transport Workers Act, 1961.

Unit 5: Industrial Employment (standing order) Act, 1946: Objective, Coverage, Benefits and main provisions of the act, Apprentices Act, 1961.

Reference Books:

A N Aiyar, Encyclopedia of Labour Laws and Industrial Legislation.

Arya P P, Labour Management Relations in Public Sector Undertakings, Deep and Deep Publications, New Delhi, 1982.

B D Singh, Industrial Relations, Excel Books, New Delhi.

B. Pai, Labour Law in India.

L. Malik, K.D. Srivastava's Law Relating to Trade Unions and Unfair Labour Practices in India.

C. Srivastava (Rev.) Labour Law and Labour Relations : Cases and Materials (Indian Law Institute)

SEMESTER SYSTEM WITH CBCS
(Effective from the academic year 2020-2021)
BA – V Semester (Paper – VII)
IRPM Model Question Paper
Subject : IRPM

Time : 3 Hrs

Max. Marks : 75

PART – A
LABOUR LEGISLATION

Answer any Five Questions

5 x 5 = 25

1. Define labour legislation.
2. Natural Justice.
3. ILO.
4. Mines Act, 1952.
5. Contract Labour.
6. Employment Exchanges.
7. Concept of Workers.
8. Standing order.

Part-B

Answer the following questions

5 x 10 = 50

9. What are the Principles and determinants of labour legislation.

Or

Discuss the role of Indian Constitution in labour legislations.

10. Explain the concept of Natural Justice and Distributive Justice.

Or

Write in detail about ILO and its impact on labour legislations in India.

11. Point out the various important aspects of Factories Act, 1948.

Or

Briefly explain about The A.P. Shops and Establishment Act, 1988.

12. Write notes on The Employment Exchanges.

Or

Briefly explain about The A.P. Shops and Establishment Act, 1988.

13. Explain about Industrial Employment (standing order) Act, 1946.

Or

What are the benefits and main provisions of the Apprentices Act, 1961.



Answer any FIVE of the questions

- 1) Advantages of manual accounting?
- 2) Features of Computerized Accounting System?
- 3) Structure of worksheet?
- 4) Write Brief history of tally?
- 5) What is Tally Vault password?
- 6) What do you mean by Accounting Groups?
- 7) What are Inventory masters in tally?
- 8) Explain different types of vouchers in Tally?

SECTION-B

5x10=50Marks

Answer any FIVE of the Following

- 9) What is Computerized Accounting? What are the advantages of computerized accounting?
OR
- 10) What are the advantages of Spreadsheet and its limitations?
- 11) Write about the various accounting Software's?
OR
- 12) Explain the procedure of company creation in tally?
- 13) What is Backup Restore of Data? What is need of Backup and Restore of Data?
OR
- 14) Explain the process of Creation and alteration of accounting groups ?
- 15) Define Inventory? What are the objectives of inventory?
OR
- 16) Detailed explain the inventory capabilities of tally.ERP9 ?
- 17) What do you mean by Voucher in Tally? Name different types of Vouchers available in Tally?
OR
- 18) Explain the concept of balance Sheet. How Balance Sheet can be prepared in tally?

SEMISTER: V
SUBJECT: **GOODS AND SERVICES TAX WITH TALLY**

Andhra University
BCOM(General)
(Effective From 2020-2021 admitted batch)

MAX MARKS:75
Time:3hours

SECTION -A
Answer any FIVE of the questions

5x5 =25 marks

- 1) What is GST ? and What are the Taxes subsumed in GST ?
- 2) Composition Scheme under GST ?
- 3) What INPUT –TAX credit ?
- 4) What do you mean by GSTN ?
- 5) Explain any Five features of Tally?
- 6) What are objectives of Inventory Management ?
- 7) Explain Debit Note and Credit Note ?
- 8) What is Tax Return ?

SECTION -B
Answer any FIVE of the questions

5x10 =50 marks

- 9) (a). What is GST? Give it advantages and limitations ?
(OR)
(b). What do you mean reverse charge and What service covered in reverse charge as per decision of GST Counsel?
- 10) (a). What is Input Tax Credit give conditions for avail input tax credit
(OR)
(b). Explained creation of company in TALLY?
- 11) (a). Explain process of creation and alteration of accounting groups?
(OR)
(b). What do you mean by inventory Masters? What is need of Inventory Masters?
- 12) (a). What are the various vouchers in tally explain ?
(OR)
(b). What is tax return ? Explain key features of filing returns under GST?
- 13) (a). What is payment challan ?
What are salient features of payment challan under GST?
(OR)
(b). Discuss in detail the administrative structure under GST?

Andhra University
SEMISTER: V BCOM(General & Computer Applications) MAX MARKS:75
(Effective From 2020-2021 admitted batch)
SUBJECT:ADVANCED CORPORATE ACCOUNTING Time:3hours

SECTION -A
Answer any FIVE of the questions 5x5 =25 marks

- 1) Explain Business Purchases ?
- 2) What is amalgamation of companies ?
- 3) Explain purchase consideration ?
- 4) What is Capital reduction ?
- 5) What is Capital reserve?
- 6) Explain minorities interest ?
- 7) Explain Capital process and Revenue Process ?
- 8) Statement of Affairs ?

SECTION -B
Answer any FIVE of the questions 5x10 =50 marks

- 9) (a). A company was formed with an authorized a capital of Rs.5,00,000/- divide into Rs.25,000/- equity shares of Rs.10/- each and Rs.2,500/- . 6% preference shares of Rs.100/- each ? to purchase the going concern of X, whose Balance Sheet stood as follows:

	Rs.		Rs.
Bills payable	3,500	Cash	4,500
Sundry Creditors	6,400	Book Debts	7,500
Capital	1,32,100	Stock – in – trade	35,500
		Machinery	50,000
		Building	45,000
	1,42,000		1,42,000

The purchase price was agreed at Rs.1,75,000/- payable as to Rs.50,000/- in fully paid equity shares , Rs.50,000/- in fully paid preference shares, Rs.30,000/- in debentures redeemable in 10 years and the balance in cash.

(OR)

- (b). What are the journal into purchasing companies ?

- 10) (a). The board of Directors of Lucky Limited decided to amalgamate the Unlucky Limited. Balances appearing in the books of the two companies as on 31st March, 2022 are given below

		Lucky Limited	Unlucky Limited
I	Equity and Liabilities		
1)	Shareholder's Funds		
a)	Share Capital		
	Equity shares of Rs.1 each	63,000	20,000
	5% Preference Shares of Rs.1 each	--	10,000
b)	Reserves and Surplus		
	Capital Reserve		
	General Reserve	30,000	
	Surplus A/c. (Negative Bal.)	30,000	
	Shareholders'		(-) 10,000
	Shareholder's Funds	1,23,000	20,000
(2)	Non-Current Liabilities	--	--
(3)	Current Liabilities		
	Creditors	2,000	
	Ovrdraft	--	10,000
	Total Equity and Liabilities :	1,25,000	40,000
II	ASSETS		
(1)	Non-Current Assets		
a)	Property, Plant and Equipment		
	Land & Buildings	25,000	15,000
	Plant	35,000	---
b)	Intangible Assets		
	Good will	10,000	10,000
	Copy Rights	5,000	--
(2)	Current Assets		
	Closing Stock	10,000	5,000
	Debtors	10,000	10,000
	Cash in Hand	30,000	--
	Total Assets	1,25,000	40,000

The Terms of sales are as follows :

- (1) Lucky Limited takes over both assets and Liabilities of Unlucky Limited
 - (2) Equity shareholders of Unlucky Limited are to received one new share of Rs.1 of lucky Limited for every 10 shares held and the preference shareholders on 5% preference share of Rs.1 in Lucky Limited for every 2 shares held.
 - (3) An amount of Rs.5,000/- towards cost of liquidation will be met by Lucky Limited
 - (4) Land and Buildings of Lucky Limited are valued at Rs.40, 000/- and provision of Rs.1,000/- is to be made for doubtful debts in case of Unlucky Limited
- Show necessary Ledger Accounts to close the books of Unlucky Limited and prepare the balance sheet of Lucky Limited after amalgamation.

(OR)

(b) Discriminate amalgamation in the nature of merger and amalgamation of purchase

11) (a) Following is the Balance Sheet of Godbole Co.Ltd., as on 31st March 2022

I				
	(1)		Share holders funds	
		(a)	Share Capital	
			6,000 Equity shares of Rs.100 each	6,00,000
			3,000 5% Preference shares of Rs.100 each	3,00,000
		(b)	Reserves and surplus	
			Surplus Account (Negative Balance)	(-) 3,60,000
	(2)		Non – Current Liabilities	
			6% Debentures	1,50,000
	(3)		Current Liabilities	
			Creditors	75,000
			Bank Over Draft	1,50,000
			Total :	9,15,000

II			ASSETS	
	(1)		Non-current Assets	
			Property, Plant and Equipment	
			Land and Building	3,00,000
			Machinery	4,50,000
			Intangible Assest : Good will	22,500

III			CURRENT ASSETS	
			Stock	65,000
			Debtors	70,000
			Cash	7,500
			Total :	9,15,000

On the above date, the company adopted following scheme of reconstruction :

- The preference shares are to be reduced to fully paid shares of Rs.75/- each and equity shares are to be reduced to shares of Rs.40/- each fully paid.
- The debenture holders took over stock and debtors in full satisfaction of their claims
- The fictitious and intangible asset are to be eliminated
- The land and buildings to be appreciated by 30% and machinery to be depreciated by 33 1/3%
- Expenses of Reconstruction amounted to Rs.4,500/-

Give Journal entries incorporating the above scheme of reconstruction and prepare the reconstructed Balance sheet

12(a) Explain holding company and subsidiary company

(or)

(b) From the Balance Sheets given below prepare a consolidated balance sheet of Moti Limited and its subsidiary Company, Chotti Ltd. As on 31-03-2022

			MOTI LTD.	CHOTTI LTD.
I.		EQUITY AND LIABILITIES	RS.	RS.
	1)	Shareholder funds		
	a)	Share Capital		
		Equity shares of Rs.10/- each	1,20,000	30,000
	b)	Reserves and Surplus		
	i)	General Reserve	25,000	6,000
	ii)	Surplus Account	12,000	9,000
	2)	Current Liabilities		
		Trade Creditors	15,000	5,000
		Total:	1,72,000	50,000

II		ASSETS		
	1)	Non – Current Assests		
	a)	Property, Plant and Equipment		
	i)	Freehold Building at Cost	72,000	25,000
	ii)	Plant & Machinery	30,000	10,000
	b)	Investment : 2,000 shares in chotti limited	25,000	---
	2)	Current Assets		
		Stock at Cost	18,000	3,000
		Trade Debtors	22,000	7,000
		Bank Balance	5,000	5,000
		Total:	1,72,000	50,000

At the date of acquisition by Moti Ltd. Of its holding of 2,000 shares in Chotti Ltd. The latter company had undistributed profits and reserve amounting to Rs.5,000/- none of which has been distributed since the date of acquisition.

13(a) Distinguish winding up of company and Liquidation of Company
(OR)

- (b) L.T. Limited went into liquidation with the following liabilities : Secured creditors Rs.40m,000/- (Securities realized , Rs.50,000) ; Preferential creditors Rs.1,200/- , Unsecured Creditors Rs.61,000 /- Liquidation expenses : Rs.500/-

The liquidator is entitled to a remuneration of 3% on the amount realised (including securities in the hands of secured creditors) and 1.5% on the amount distributed to unsecured creditors. And 1.5% on the amount distributed to unsecured creditors. The various assets (excluding the securities in hand of the secured creditors) realized Rs.52,000/-

Prepare Liquidator's statement of Account showing the payment made to the unsecured creditors

SOLUTION :

LIQUIDATORS STATEMENT OF ACCOUNT

	Rs.			Rs.
Realisation of Securities (in the hands of fully secured creditors)	50000	Fully Secured Creditors		40,000
Realization of Assets	52000	Liquidation Expenses		500
		Liquidator's Realised i.e., 3% on Assets		
		Realised i.e., 3% on Rs.1,02,000	3060	
		1 ½ % on payment made to preferential creditors to unsecured creditors (i.e., 1 ½ % on Rs.56,376/-	18	
			846	
		Preferential Creditors		3,924
		Unsecured Creditors		1,200
		@92.42 Paise in a rupees (i.e., <u>Rs.56,376</u> Rs.61,000		56,378
	1,02,000			1,02,000

SEMISTER: V

Andhra University
BCOM(General & Computer Applications)
MARKS:75

MAX

(Effective From 2020-2021 admitted batch)

SUBJECT: SALES PROMOTION AND PRACTICE

Time:3hours

SECTION -A

5x5 =25 marks

I.

Answer any FIVE of the questions

- 1) Sales promotion
- 2) Sales organization
- 3) Cross Promotion
- 4) Product life cycle
- 5) Demonstration
- 6) Promotional Strategies
- 7) Sales manager qualities
- 8) Sales budget

SECTION -B

5x10 =50 marks

Answer any FIVE of the questions

- 9 (a) Discuss the procedure of setting up of sales organisation
(OR)
(b) What is sales promotion, Explain the influencing factors of sales promotions
- 10(a) Explain about sales executive and Functions of Sales Executive
(OR)
(b) What is personnel selling, what are objectives of personal selling
- 11(a) What is promotional strategies , Explain its importance
(OR)
(b) What is product Demonstration, Explain types of product Demonstration
- 12(a) Define salesmanship, Explain importance of salesmanship
(OR)
(b) Important steps involved in selling process
- 13(a) What is sales force management , advantages and dis-advantages of sales force management
(OR)
(b) What is Compensation and explain Principles of Good Compensation Strategy.

SUBJECT: ADVERTISING AND MEDIA PLANNING

Time:3hours

SECTION –A (5X5=25 MARKS)

I. ANSWER ANY FIVE OF THE FOLLOWING

- 1) What is social aspect of advertising
- 2) What are the determinate factors of selection of advertising agency
- 3) What is Dagmar approach
- 4) What is print media
- 5) What do you mean by outdoor advertising ?
- 6) What is creative?
- 7) Explain media choice?
- 8) Objective of advertising?

SECTION –B (5X10=50 MARKS)

II. ANSWER ANY FIVE OF THE FOLLOWING

- 9) a) Explain the scope of advertising
(OR)
b) Explain the advantages and limitation of advertising?
- 10) a) What are the responsibility of advertising agency?
(OR)
b) Explain the process of Identifying the target groups for advertising?
- 11) a) Explain the elements of advertising communication
(OR)
b) What are the element of Print Copy
- 12) a) What are the advantages and disadvantages of electronic media?
(OR)
b) Explain the important of Advertising media
- 13) a) What are the importance of Media Strength
(OR)
b) What are the influencing factors of Advertising in Market ? Explain?

SEMISTER: V

Andhra University
BCOM(General) MAX MARKS:75
(Effective From 2020-2021 admitted batch)

SUBJECT: INCOME TAX ASSESSMENT PROCEDURE AND PRACTICE

Time:3hours

SECTION -A

5x5 =25 marks

I.

Answer any FIVE of the questions

- 1) Explain Tax Rates of Individuals
- 2) Section 87A (Tax Rebate)
- 3) Scheme of AMT
- 4) Cash Credits
- 5) Speculation loss
- 6) Best Judgment Assessment
- 7) PAN
- 8) HRA Exemptions

SECTION -B

5x10 =50 marks

Answer any FIVE of the questions

- 9) (a) Explain procedure of computation of total income of firm / LLP
(OR)

- (b) The profit and Loss Account of a firm in which the partners X,Y,Z share profits and losses in the ratio of 5:4:1 respectively discloses profit of Rs.80.525 for accounting year ending 31st March 2022.

DEBTS			Rs.	CREDITS	Rs.
Donation to National Defense Fund			11,000	Capital gain on sale of scrap machinery	5,000
Salary to partner					
	X	15,000		Interest on debentures after deduction of tax at source Rs.2,500/-	22,500
	Y	19,000			
	Z	22,000	56,000		
Commission to X			6,000	Interest on Securities (Gross)	3,500
Office Rent (Paid to Y)			12,000		

Compute the total income of the firm for the assessment year 2022-2023. The firm has submitted certified copy of instrument of partnership along with return and it provides for payment of salary, Commission to working partners X,Y,Z as per above.

10) (a) Explain provisions of Set off and carry forward of losses
(OR)

(b) The following are the particulars of income and loss of an individual under different heads of income. Set-off losses in the assessment year 2022-2023 and find out gross total income

			Rs.
Income from house property A	-		5,000
Income from house property B	-	(-)	8,000
Income from interest on securities	-		20,000
Income from a cycle business	-	(-)	20,000
Profit from speculation business	-		20,000
Loss from short-term capital asset	-		6,000
Long term capital loss	-		25,000
Long – term capital gain (Investments)	-		21,000

11) (a) What is advance payment of tax how it is computed
(OR)

(b) Explain various appellate authorities under I.T. Act

12) (a) Explain procedure of Electronic filing of Income Tax Returns (e-filing)
(OR)

(b) Explain types of Assessment

13) (a) What is TDS (Deduction of tax at sources)
(OR)

(b) Explain any 10 payments whole the payer is liable to deduct TDS

I. Suggested Question Paper Pattern:

B.Sc HORTICULTURE Vth Sem
Horticulture Course-6A (Skill Enhancement Course)
Ornamental Horticulture

Max. Marks: 75

Time: 3 hrs

SECTION A
Very Short Answer Questions (10 Marks: 5 x2)

1. Terrariums
2. Pergola
3. Topiary
4. Thinning
5. Mowing

SECTION- B

(Total: 5x5=25 Marks)

(Answer any four questions. Each answer carries 5 marks)

6. Explain the basic components of Landscape
7. Describe the principles of Gardening
8. Rock garden
9. Give an account of cultural operations in Ornamental garden
10. Write a brief note on Vertical Garden
11. Write briefly scope of gardening
12. Explain different types of garden
13. Discuss about Bonsai making

SECTION C

(Total: 4x10 = 40 Marks)

(Answer any four questions. Each answer carries 10 marks)

14. Write about the Garden Structures in detail
15. What is Lawn ? What are the major advantages of Lawn ? Explain different methods of planting Lawn Grass
16. Define about Bio aesthetic planning? And write about the different component involved in Urban Planning
17. Write about the role of Annual , Binneial, and Perinnials in development of garden? And give the some names
18. Explain in details of Principles of Gardening ? and its components
19. Describe the Propagation and Planting methods of some Shrubs and Herbaceous Perennials

Suggested Question Paper Model for Practical Examination
Semester – V/ Horticulture Course-6A (Skill Enhancement Course)
Ornamental Horticulture

Max. Time: 3 Hrs.

Max. Marks: 50

1. Draw the diagrams of important garden adornments and features - 10M
2. Identify and Describe the given following spotters of Ornamental Plants - 8M
3. Explain the method & requirements for the preparation of Roof Garden- - 10M
4. Answer the following -4X3=12
 - a. Lawn planting methods
 - b. Tools for Ornamental Garden
 - c. Vertical Garden
 - d. Hedge and Edge

5. Record + Viva-voce

6+4 = 10 M

I. Suggested Question Paper Pattern:

B.Sc HORTICULTURE Vth Sem
Course-7A: Commercial Floriculture
(Skill Enhancement Course (Elective))

Max. Marks: 75

Time: 3 hrs

SECTION A
Very Short Answer Questions (10 Marks: 5 x2)

1. Pinching
2. Ikebana
3. Pulsing
4. Disbudding
5. Greenhouse

SECTION- B

(Total: 5x5=25 Marks)

(Answer any four questions. Each answer carries 5 marks)

6. Prerequisites for flower arrangement
7. Hybridization technique for Petunia
8. Off Season cultivation practices of Chrysanthemum
9. Write important layering methods in Jasmine
10. Preservatives for longevity of flowers
11. What is value addition? Write some value added products of Rose
12. Explain different flower arrangement in briefly
13. Give an account on techniques involved in Ornamental Plant Breeding?

SECTION C

(Total: 4x10 = 40 Marks)

(Answer any four questions. Each answer carries 10 marks)

14. Explain in detail of dehydration techniques for drying of flowers and its importance?
15. What is Protected Cultivation ? Write in detail Protected Cultivation of Gladiolus?
16. Enlist major Pest and Diseases of major flower crops and discuss their management?
17. Write about scope and importance of commercial floriculture in Andhra Pradesh and India?
18. Discuss about different post harvest techniques of cult and loose flowers?
19. Give an account on production technology of Rose for Domestic and Export market?

Suggested Question Paper Model for Practical Examination
Semester – V/ Horticulture Course-7A: (Skill Enhancement Course)
COMMERCIAL FLORICULTURE

Max. Time: 3 Hrs.

Max. Marks: 50

1. Write about different propagation techniques of Rose, Chrysanthemum, Gladiolus 10M
2. Explain the steps involved in seed sowing methods and raising of seedlings of Tuberose 6M
3. Identify and describe the importance of given spotters of floriculture crops- 12M

4. **Answer the following**
 - a. Drying methods of flowers
 - b. Pruning techniques in rose
 - c. Preservation methods of flowers
 - d. Chemicals for prolonging vase life of cut flowers 3X4=12

5. Record + Viva-voce 6+4 = 10 M

Environmental Geography

Total Marks = 75

Marks 5X10=50

Time – 3 Hours

Answer five questions selecting one from each section

1. (a) Discuss in detail the scope of environmental Geography?
(Or)
(b) Explain Environmental contrast between Biotic and Abiotic?

2. (a) Explain the role of Nitrogen cycle in environment
(Or)

(b) Write about the Concept, Structure and Functions of ecosystem?

3. (a) What do you understand Environmental Problems in Tropical region?
Explain

(b) Discuss the processes of Environmental pollution to consideration of water pollution?

(Or)

4. (a) Explain various Ecosystems and their relation with habitats
(Or)

(b) Examine Wetland ecosystem with special reference to East Kolkata Wetlands.

5. (a) Explain various merits and demerits of wildlife act of India?
(Or)

(b) Discuss about earth summit 1992?

Section - B

Answer any five Questions

Marks 5X5=25

1. Holistic environment
2. Biomes
3. Insolation
4. Sanitation and public health
5. Environmental Programmes
6. Evaporation
7. Historical Progression
8. Food Chain

Disaster Management

Time – 3 Hours

Total Marks = 75

Answer five questions selecting one from each section

Marks 5X10=50

1. (a) Discuss Different Types of Natural Disasters?
(Or)
(b) Explain Nuclear Disaster with examples?
2. (a) Explain Risk and Vulnerability Analysis in Disaster Management?
(Or)
(b) Write about the Concept of Strategic Development for Vulnerability Reduction?
3. (a) What do you understand Disaster Preparedness Concept and Nature? Explain?
(b) Discuss the Role of NGOs in Disaster Management?
(Or)
4. (a) Explain various Psychological Response and Management in Disaster Management?
(Or)
(b) Examine Activation of Emergency Preparedness Plan in Disaster Management?
5. (a) Explain various Post Disaster effects and Remedial Measures?
(Or)
(b) Discuss about Role of Educational Institute.?

Section - B

Answer any five Questions

Marks 5X5=25

1. Risk Reduction
2. Landslides
3. Biological Disasters
4. Disaster Preparedness Plan
5. Vulnerability Reduction
6. Man-made Disaster:
7. Evacuation
8. Dealing with Victims

6B Environmental Geography

Unit I

Concept and Scope of Environmental Geography. Environmental contrast - Biotic Abiotic, Global, Continental, Local. Environmental control of light, Temperature, Water, topography and edaphic factors.

Unit II

Ecosystem – Concept, Structure and Functions, Tropic level, Food Chain, Biogeo-chemical Cycle (Nitrogen and Carbon), Energy flow in Ecosystem.

Unit III

Environmental Problems in Tropical, Temperate and Polar Ecosystems. Environmental pollution (water and air). Concept of holistic environment and systems approach. Ecosystems and their relation with habitats

Unit IV

Human-Environment Relationships – Historical Progression, Adaptation in different Biomes. Wetland ecosystem with special reference to East Kolkata Wetlands. Rural environmental issues: Special reference to sanitation and public health. Urban environmental issues with special reference to waste management.

Unit V

Environmental Programmes and Policies – Major Global & National programme and policies, concept of spaceship earth, earth summit 1992, wildlife act of India 1972, water pollution control act of India 1974, National Environmental tribunal – 1995 of India.

Suggested References

1. Basu, R. and Bhaduri, S. (Eds) 2007. Contemporary Issues and Techniques in Geography, Progressive Publishers.

2. Chandna, R.C. 2002. Environmental Geography, Kalyani Press.

3. Chapman, J.L., Reiz, M.J. 1993. Ecology: Principle and Applications, Cambridge University

Press. Cunningham, W.P., Cunningham, M.A. 2004. Principals of Environmental Science: Inquiry and Applications, Tata Macgraw Hill.

4. Goudie, A. 2001. 2013. The Human Impact on the Natural Environment: Past, Present, and Future, 7th ed, Wiley-Blackwell.

5. Gilpin, A., 1994. Environmental Impact Assessment: Cutting Edge for the 21st Century, Cambridge University Press.

6. Miller, G.T. 2004. Environmental Science: Working with the Earth, Thomson Brooks
7B Disaster Management

Unit I

Introduction on Disaster Different Types of Disaster: A) Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides etc B) Man-made Disaster: such as Fire, Industrial Pollution,

Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures (Building and Bridge), War & Terrorism etc. Causes, effects and practical examples for

all disasters.

Unit II

Risk and Vulnerability Analysis 1. Risk: Its concept and analysis 2. Risk Reduction 3.

Vulnerability: Its concept and analysis 4. Strategic Development for Vulnerability Reduction.

Unit III

Disaster Preparedness and Response Preparedness - Disaster Preparedness: Concept and Nature.

Disaster Preparedness Plan - Prediction, Early Warnings and Safety Measures of Disaster. Role

of Information, Education, Communication, and Training. Role of Government, International and NGO Bodies. Role of IT in Disaster Preparedness - Role of Engineers on Disaster

Management.

Unit IV

Response I. Disaster Response: Introduction. Disaster Response Plan - Communication, Participation, and Activation of Emergency Preparedness Plan - Search, Rescue, Evacuation and

Logistic Management. Role of Government, International and NGO Bodies. Psychological Response and Management (Trauma, Stress, Rumor and Panic). Relief and Recovery, Medical

Health Response to Different Disasters.

Unit V

Rehabilitation, Reconstruction and Recovery - Reconstruction and Rehabilitation as a Means of

Development. Damage Assessment, Post Disaster effects and Remedial Measures. Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction, Sanitation and Hygiene, Education and Awareness, Dealing with Victims' Psychology, Longterm

Counter Disaster

Planning - Role of Educational Institute.

Suggested References

1. Dr. Mrinalini Pandey Disaster Management Wiley India Pvt. Ltd.
2. Tushar Bhattacharya Disaster Science and Management McGraw Hill Education (India) Pvt. Ltd.
3. Jagbir Singh Disaster Management : Future Challenges and Opportunities K W Publishers Pvt. Ltd.
4. J. P. Singhal Disaster Management Laxmi Publications.
5. Shailesh Shukla, Shamna Hussain Biodiversity, Environment and Disaster Management Unique Publications

6. C. K. Rajan, NavalePandharinath Earth and Atmospheric Disaster Management: Nature
and

Manmade B S Publication