

RAYALASEEMA UNIVERSITY

(A Public University established by Govt. of A.P. & Accredited with 'B' Grade by NAAC, Bengaluru)

KURNOOL – 518 007

ANDHRA PRADESH, INDIA

SYLLABUS

(I & II Semesters)

for

B. Com (General and Computer Applications)

(Under CBCS Framework as per NEP-2020 from 2022 - '23 admitted Batch)



**DEPARTMENT OF COMMERCE
RAYALASEEMA UNIVERSITY
KURNOOL – 518 007**

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
(A Statutory body of the Government of Andhra Pradesh)

CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE

(To be implemented from the Academic Year 2022-23)

PROGRAMME: Three-Year BCom (General and Computer Applications)

Domain Subject: Commerce

(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

Structure of COMMERCE Syllabus under CBCS for 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
Total					75	60	375	1125

(Gen & CA) B Com (General) and B Com (Computer Applications)

MODEL QUESTION PAPER
PAPER: 1A: Fundamentals of Accounting

Time: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10x1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5x1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions. (Short Answer Questions)

5x2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)

Answer FIVE Question One question from each Unit

5x10=50 Marks

- 4 a Content of Unit-I, Theory Question
(OR)
- 4 b Content of Unit-I Problem
- 5 a Content of Unit-II Theory Question
(OR)
- 5 b Content of Unit-II Problem
- 6 a Content of Unit-III Theory Question
(OR)
- 6 b Content of Unit-III Problem
- 7 a Content of Unit-IV Theory Question
(OR)
- 7 b Content of Unit-IV Problem
- 8 a Content of Unit-V Theory Question
(OR)
- 8 b Content of Unit-V Problem

MODEL QUESTION PAPER

PAPER: 1B Business Organization and Management

Time: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10X1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5X1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions (Short Answer Questions)

5X2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)

Answer FIVE Questions. One question from each Unit

5x10=50 Marks

- 4 a Content of Unit-I, (OR)
- 4 b content of Unit-I
- 5 a Content of Unit-II (OR)
- 5 b Content of Unit-II
- 6 a Content of Unit-III (OR)
- 6 b Content of Unit-III
- 7 a Content of Unit-IV (OR)
- 7 b Content of Unit-IV
- 8 a Content of Unit-V (OR)
- 8 b Content of Unit-V

MODEL QUESTION PAPER
PAPER: 1C Business Environment

Time: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10X1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5X1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions (Short Answer Questions)

5X2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)

Answer FIVE Questions. One question from each Unit

5x10=50 Marks

- 4 a Content of Unit-I, (OR)
- 4 b content of Unit-I
- 5 a Content of Unit-II (OR)
- 5 b Content of Unit-II
- 6 a Content of Unit-III (OR)
- 6 b Content of Unit-III
- 7 a Content of Unit-IV (OR)
- 7 b Content of Unit-IV
- 8 a Content of Unit-V (OR)
- 8 b Content of Unit-V

MODEL QUESTION PAPER
PAPER: IIA Financial Accounting

Tim: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10X1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5X1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions. (Short Answer Questions)

5X2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)

Answer FIVE Questions. One question from each Unit

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(OR)
- 4 b Content of Unit-I Problem
- 5 a Content of Unit-II Theory Question
(OR)
- 5 b Content of Unit-II Theory Question
- 6 a Content of Unit-III Theory Question
(OR)
- 6 b Content of Unit-III Problem
- 7 a Content of Unit-IV Theory Question
(OR)
- 7 b Content of Unit-IV Problem
- 8 a Content of Unit-V Theory Question
(OR)
- 8 b Content of Unit-V Problem

MODEL QUESTION PAPER
PAPER: IIB Business Economics

Time: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10X1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5X1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions (Short Answer Questions)

5X2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)

Answer FIVE Questions. One question from each Unit

5x10=50 Marks

- 4 a Content of Unit-I, (OR)
- 4 b content of Unit-I
- 5 a Content of Unit-II (OR)
- 5 b Content of Unit-II
- 6 a Content of Unit-III (OR)
- 6 b Content of Unit-III
- 7 a Content of Unit-IV (OR)
- 7 b Content of Unit-IV
- 8 a Content of Unit-V (OR)
- 8 b Content of Unit-V

MODEL QUESTION PAPER
PAPER: IIB Banking Theory and Practice

Time: 3 Hours

Max. Marks =75

SECTION –A (25 Marks)

I. Answer ALL questions. (Multiple choice questions)

10X1= 10 Marks

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)

5X1=5 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions (Short Answer Questions)

5X2= 10 Marks

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

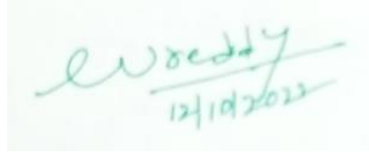
SECTION –B (50 Marks)

Answer FIVE Questions. One question from each Unit

5x10=50 Marks

- 4 a Content of Unit-I, (OR)
- 4 b content of Unit-I
- 5 a Content of Unit-II (OR)
- 5 b Content of Unit-II
- 6 a Content of Unit-III (OR)
- 6 b Content of Unit-III
- 7 a Content of Unit-IV (OR)
- 7 b Content of Unit-IV
- 8 a Content of Unit-V (OR)
- 8 b Content of Unit-V


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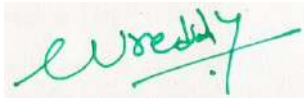
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STRUCTURE OF SYLLABUS (III Semester)

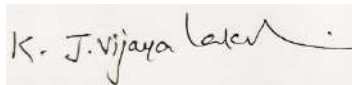
for

B. Com (General and Computer Applications) (Under CBCS Framework w.e.f. 2021 – '22 Admitted Batch)

Sl. No.	Code	Sem	Courses	Name of the Course (Each Course consists of 5 Units with each Unit having 12 hours of classwork)	Hours/Week	Credits	Marks	
							Mid Sem	End Sem
1		III	3A	Advanced Accounting (Gen & CA)	5	4	30	70
2		III	3B	Business Statistics (Gen & CA)	5	4	30	70
3		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	30	70



Sri.U.Venkateswara Reddy
Chairman
BoS, Commerce



Smt.K.J.Vijaya Lakshmi
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Dr.P.Venkateswarlu
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MODEL QUESTION PAPER**COURSE 3A: ADVANCED ACCOUNTING****Time: 3 Hrs.****Max. Marks: 70****PART-A****Answer Any Five of the Following****(5X4=20 Marks)**

1. Explain about Capital Items and Revenue Items.
2. Explain the following:
 - a). Legacy
 - b). Life Membership fee
3. Disadvantages of Single-Entry system.
4. Characteristics of Hire Purchase System.
5. Features of Instalment system.
6. Define partnership Deed and Contents of partnership Deed.
7. Types of Goodwill.
8. Insolvency of Partners.

PART-B**Answer Any Five of the following****(5X10=50 Marks)**

9. (a) Differences between Receipts & payments and Income & Expenditure Account.
(OR)
- (b) From the figures given below, prepare Income and Expenditure Account.

Receipts	Rs	Payments	Rs
To. Opening Balance		By. Salaries	4,800
In hand	200	By. Rent	500
At Bank	1,600	By. Stationery	200
To. Subscriptions		By. Bicycle Purchased	300
2019	500	By. National Saving cert.,	3,000
2020	8,300	By. Help to Needy Students	2,000
2021	600	By. Balance:	
To. Sale of Investments	2,000	In Hand	3000
To. Sale of old Furniture (Book value 4000)	3,000	At Bank	2,400
	16,200		16,200

Subscriptions for 2020 still receivable were Rs.700; Interest due on savings certificates Rs.1000 and rent unpaid but due was Rs.600.

- (a) Differences between Single entry system and Double Entry System.

(OR)

(b). Mr. Ravi is a sole trader runs a business. He maintained his books under single entry method. He Introduced additional capital on 01/07/2020 of Rs.1,00, 000.His position is given below:

Particulars	01.01.2020	31.12.2020
Cash in hand	5,000	10,000
Cash at bank	90,000	1,00,000
Investments	1,20,000	1,50,000
Debtors	1,00,000	1,60,000
Bills Receivable	15,000	20,000
Land & Buildings	5,00,000	6,00,000
Plant and Machinery	1,00,000	1,00,000
Furniture	10,000	12,000
Creditors	1,80,000	2,00,000
Bills payable	20,000	50,000

He withdrawn Rs. 50,000 at the beginning of the year.

1. (a) Differences between Instalment and Hire Purchase System.

(OR)

(b) Rama purchased a machine on hire purchase system on 1-1-2010. The cash price was R14900/- payment was to be made in four instalments of Rs4000/- each, the first payment to be made immediately and the other three at the end of each year in three years. Interest was to be charged at 5% p.a. Depreciation is charged at 10% on the diminishing balances method. Give ledger accounts in the books of Rama.

2. (a) Sita and Geetha are partners sharing profits and losses in proportion of 3:2. The under mentioned balances were extracted from their books on 31/03/20020.

particulars	Amount Rs.	particulars	Amount Rs.
Sita capital	85,000	Office furniture	5,000
Geetha capital	60,000	purchases	85,000
Sita drawings	4,000	Debtors	40,500
Geetha drawings	3,000	Returns inwards	2,500
Goodwill	40,000	Rent	3,750
Sales	2,60,000	Postage and telegrams	1,500
Creditors	14,500	Advertising	9,000
Returns outwards	2,500	Stock on 1-4-2019	11,500
Bills payable	8,900	wages	14,000
Cash in hand	18,000	Salaries	15,250
Travelling Expenses	2,000	Commission paid	5,000
Printing and stationery	740	Carriage	5,800
Motor van	30,860	Plant and machinery	10,000
Telephone charges	500		

ADJUSTMENTS:

- A. Stock on 31-03-2020 Rs. 12,500.
 B. Provide depreciation at 10% on plant and machinery at 15% on motor van and write off Rs.500 from office furniture.
 B. Create a provision of 6% on debtors for bad debts.
 C. Write off 1/3 of advertising expenses.
 D. Partners are entitled to interest on capital at 5% p.a
 E. Geetha is entitled to a salary of Rs.500 p.m.
- Prepare trading and profit and loss account and balance sheet of the firm.

(OR)

- (b). The following was the balance sheet of A, B and C, sharing profits and losses in 6:5:3 respectively.

Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	37,800	Cash at bank	27,780
Bills Payable	12,600	Debtors	52,920
Reserves	14,000	Stock	48,800
<u>Capitals A/C</u>		Furniture	34,700
A	89,800	Land and Building	1,10,800
B	77,200		
C	43,600		
	<u>2,75,000</u>		<u>2,75,000</u>

They agreed to take D into partnership and gave him 1/6 share of profit on the following terms.

- That D brings in Rs. 42,000 as his capital.
 - That furniture be written down by 1,900 and stock be depreciated by 15%.
 - That provision of Rs. 4,640 be made for outstanding repairs bills.
 - That the value of land and building be Rs.1,36,200.
 - That the value of goodwill be fixed at Rs. 20,540.
 - That the capitals of A, B, C be adjusted on the basis of D capital by Opening current account. Give necessary accounts and the balance sheet of newly constituted firm.
- 13.(a). The following is balance sheet of Rani and Vani as at 31-12-2020, on which date they have decided to wind up their affairs.

particulars	Amount Rs.	particulars	Amount Rs.
Reserves	12,000	Furniture	400
undry creditors	3,800	Stock	17,200
Rani's Capital	21,000	Book debts	12,000
Vani's Capital	8,000	Machinery	11,800
		Profit and Loss A/C	3,400
	<u>44,800</u>		<u>44,800</u>

The book debts were collected at a cost of 71/2% stock sold for 3,000; machinery for Rs. 1,500; furniture for Rs.600. Open the necessary Ledger accounts based on the above balance sheet and show the final closing of the

books, including the with draw by partners of any ultimate balances due to them. the partners share equally.

(OR)

(b) The following was the balance sheet as on 31-07-2020 of the firm of Anil and Anand who were sharing profits and losses in the ratio of 5:4.

Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	97,500	Cash	43,650
Bills Payable	12,600	Debtors	90,750
General Reserves	12,500	Stock	82,800
<u>Capitals A/C</u>		Land and Building	30,000
Anil	87,500	Motor vehicles	18,300
Anand	68,000		
	<u>2,65,500</u>		<u>2,65,500</u>

The partners decided to dissolve the firm on and from the date of balance sheet.

Motor vehicles and stocks were sold for cash at Rs. 16,850 and Rs. 77,700. respectively. all debtors accounts were realized in full. Anand took over the land and buildings at an agreed valuation of Rs. 43,500. Creditors were paid of subject to discount of Rs. 1,800. Expenses of realization were Rs. 1,150.

Prepare and close the realization account, cash account and capital accounts of partners.

MODEL QUESTION PAPER**COURSE 3A: BUSINESS STATISTICS****Time: 3 Hrs.****Max. Marks: 70****PART - A****Answer any FIVE of the following questions.****(5 X 4 = 20 Marks)**

1. Limitations of Statistics.
2. Define various types of diagrams.
3. Merits of Arithmetic mean.
4. Uses of Mean Deviation.
5. Explain absolute and relative measures of dispersion.
6. Various kinds of correlation.
7. What is meant by rank correlation?
8. Uses of Range.

PART — B

Answer ALL the following questions.

(5 X 10 = 50 Marks)

9 (a) What do you mean by Questionnaire? Discuss the essentials of a good questionnaire

(OR)

(b) Construct histogram for the following data

Class interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	6	18	22	39	28	9	5

10.(a) Calculate mean and median for the given data:

X	0-20	20-40	40-60	60-80	80-100	100-120
f	8	12	16	22	14	9

(OR)

(b) Find mode for following data:

X	0-20	20-40	40-60	60-80	80-100	100-120	120-140	140-160
f	14	26	33	36	39	18	6	2

11 (a) Compute mean deviation and its co-efficient using median.

x	100-120	120-140	140-160	160-180	180-200
f	4	6	8	10	5

(OR)

(b) Calculate standard deviation from the following:

x	10-20	20-30	30-40	40-50	50-60	60-70
f	2	4	8	10	12	4

12. (a) From the following calculate Bowley's co-efficient of skewness.

wages	110-115	115-120	120-125	125-130	130-135	135-140	140-145	145-150	150-155	155-160
No. of workers	4	10	26	49	72	90	52	33	17	7

(OR)

(b) From the following calculate Karl Pearson's coefficient of skewness

C.I	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
f	5	6	11	21	35	30	22	11

13. (a) Calculate co-efficient of correlation for the data given below:

X	23	27	28	29	30	31	33	35
Y	18	20	22	21	29	32	26	28

(OR)

(b) Calculate co-efficient of rank correlation from the following data.

X	48	33	40	9	16	16	65	24	16	57
Y	13	13	24	6	15	4	20	9	9	19

MODEL QUESTION PAPER**COURSE: 3C MARKETING****Time: 3 Hrs.****Max. Marks: 70****PART - A**

Answer any FIVE of the following

(5 X 4=20 Marks)

1. What is Marketing Environment?
2. Explain the buying decision process?
3. What are the advantages of labelling?
4. Explain psychological pricing.
5. Discuss the pillars of direct marketing.
6. Importance of Advertising.
7. Explain about channels of distribution.
8. Target return pricing.

PART - B

Answer ALL the following questions.

(5X10 =50 Marks)

9. (a) Discusses the various marketing concepts in detail.
(Or)
(b) Explain MC Carthy's 4P's of marketing mix
10. (a) What is market segmentation? What is the basis of segmentation?
(Or)
(b) What is product positioning? What steps are involved in it?
11. (a) Discuss the emotional responses to product design.
(Or)
(b) What is PLC? Discusses its stages.
12. (a) What is new product pricing? What variation does it take to successes?
(Or)
(b) What is pricing? What factors influence pricing?
13. (a) What is a wholesaler? What are his functions and services?
(Or)
(b) Explain about online marketing? And write about its scope.

20C52017-A

B.Com. (Three Year) DEGREE EXAMINATION, DECEMBER 2023.

End Semester Examination

Fifth Semester

Commerce

SOFTWARE SOLUTIONS TO ACCOUNTING

Time : 3 Hours

Max. Marks : 70

SECTION — A

Answer any FIVE questions.

(5 × 4 = 20 Marks)

Each question carries 4 marks.

1. Advantage of computerized Accounting.
కంప్యూటరైజ్డ్ అకౌంటింగ్ యొక్క ప్రయోజనాలు.
2. What is Quick books?
క్విక్ బుక్స్ అనగానేమి?
3. How to Restore?
పునరుద్ధరణ ఏవిధంగా చేస్తారు?
4. What is Inventory?
ఇన్వెంటరీ అనగానేమి?
5. What is a Voucher?
వోచరు అనగానేమి?
6. Advantages of Electronic Spread Sheet.
ఎలక్ట్రానిక్ స్ప్రెడ్ షీట్ యొక్క ప్రయోజనాలు.
7. What is Tally?
టాలీ విధానం అనగానేమి?
8. What do you mean by Tally Software?
టాలీ సాఫ్ట్వేర్ యొక్క అర్థం ఏమి?

Turn Over



SECTION — B

Answer ALL questions.

(5 × 10 = 50 Marks)

Each question carries 10 marks.

9. (a) What is a Spread Sheet? Also explain its basic characteristic features.

'స్పెడ్ షీట్' అనగానేమి? దీని యొక్క ప్రధానమైన లక్షణాలను గూర్చి వివరించండి.

Or

- (b) Examine what are the essential functions of MS-Excel.

MS-ఎక్సెల్ యొక్క ఆవశ్యకములైన విధులు ఏవి?

10. (a) What should be the basic features of Accounting Software?

అకౌంటింగ్ సాఫ్ట్వేర్కు ఉండవలసిన ప్రధానమైన లక్షణములు ఏవి?

Or

- (b) Analyze what is Marg? Explain the features and advantages of Marg Accounting Software.

'Marg' అనగానేమి? 'మార్గ్' అకౌంటింగ్ సాఫ్ట్వేర్ యొక్క లక్షణాలను మరియు ప్రయోజనాలను వివరించండి.

11. (a) What is Tally ERP - 9? Also examine its features.

ERP - 9 టాలీ అనగానేమి? దీని యొక్క లక్షణాలను పరీక్షించండి.

Or

- (b) Describe Alter Company. How to add and remove Sister Company?

కంపెనీని ఏవిధంగా మార్పు చేస్తారో విశదీకరించండి. అనుబంధ కంపెనీను ఏవిధంగా కలుపుతారు మరియు తొలగిస్తారు?

12. (a) How to create Multiple Group? Explain the procedure fully.

బహుళ సమూహాలు (గ్రూపు)ను ఏవిధంగా రూపొందిస్తారు? దీని సంబంధించిన పూర్తి ప్రక్రియను వివరించుము.

Or

- (b) How to Alter and delete Ledger? Describe its step by step procedure.

ఆవర్ణాను ఏవిధంగా మార్పు చేస్తారు మరియు ఏవిధంగా తొలగించవచ్చును? దీనికి గాను దశలవారీ ప్రక్రియను విశదీకరించండి.

13. (a) List out various standard accounting vouchers with their purpose.

వివిధ రకములైన ప్రామాణిక అకౌంటింగ్ వోచర్లు జాబితాను వాటి యొక్క ఉద్దేశ్యం (ప్రయోజనాలను) తెలుపండి.

Or

(b) What is Purchase Voucher? What is the procedure to outer transaction in purchase voucher?

కొనుగోలు వోచరు అనగానేమి? కొనుగోలు వోచరులో వ్యవహారాలను వ్రాయుటకు గాను గల పద్ధతి ఏమి?
