

# C I R C U L A R

P.G. Cet 2023 Entrance Examination.

Dt: <sup>77</sup>6-4-23

This is inform to the III. B.com (Gen) & (comp) students to attend the P.G. Cet (M.com) entrance Examination classes. The classes will be commenced from 10-4-23 to 20-4-23 i.e. 10 days please Avail this opportunity without Fail.

*Autoblu*  
6/4/23



*D*  
Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dt. 521121.

## TEST NAME: 201 COMMERCE

### **Fundamentals of Accounting**

Concept – Definition – Objectives - Need for Accounting- Accounting Cycle- Book Keeping and Accounting–Accounting Concepts and Conventions – Classification of Accounts and its rules – Advantages – Limitations – Journal entry principles – Ledger preparation. Types of Subsidiary Books – Cash Book, Three-column Cash Book, Petty cash Book. Preparation of Trial balance – Types of Accounting Errors. Need for Bank Reconciliation – Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement. Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments. Meaning of Depreciation – Methods of Depreciation- Provision Vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors – Repairs and Renewals Reserve A/c. Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee. Consignment – Features – Proforma invoice – Account sales – Del-credre Commission – Accounting treatment in the books of consigner and consignee – Valuation of Closing Stock – Normal and Abnormal losses - Joint venture – Features – Differences between Joint-venture and consignment – Tools and Techniques of Financial Accounting Analysis : Common Size Balance sheet – Comparative Balance Sheet - Construction Contracts – Revenue Recognition - Accounting for Fixed assets. Effects of changes in foreign exchange rates – Accounting for government grants – Accounting for Amalgamation. Employee benefits – Borrowing costs – Indian Accounting Standards.

### **Cost Accounting**

Cost Concepts – Definitions - Classification of Costs - Distinguish between Financial Accounting, Cost Accounting and Management Accounting – Preparation of Cost Sheet – Advantages - Limitations. Elements of Cost :Materials: Components of Material Cost - Material Control – Calculation of Material Cost per Unit – Materials Management Techniques :ABC technique – FIFO, LIFO, Weighted Average, Base stock methods. Labour: Elements of Labour Cost -Calculation of Cost per Labour Hour/ Head - Control of labor costs – Time Keeping and Time Booking – Idle time –Methods of Remuneration – Labour Incentives Schemes – Overheads: Allocation and Apportionment of Overheads – Machine Hour Rate. Job Costing : Advantages – applications – Process costing – treatment of normal and abnormal process losses – Preparation of Process Cost Accounts – Treatment of Waste and Scrap, Joint Products and byproducts. Marginal Costing – Standard costing – Variance Analysis : Materials – Labour – Overheads Techniques and Methods of Cost Accounting.

### **Management Accounting**

Concepts – Definitions – Need and Significance of Management Accounting– Management Reports – Techniques of Management Accounting – Methods of Management Accounting - Concept of fund: Preparation of Funds flow statement -. Uses and limitations of funds flow analysis. Concept of cash flow – Preparation of Cash Flow statement – Uses and limitations of Cash flow analysis. Calculation of Break-even point – Uses and limitations – Margin of safety – Make/Buy Decision – Lease/own Decision.

### **Business Economics**

Meaning and Definitions of Business Economics – Nature and Scope of Business Economics – Micro and Macro Economics and their differences. Meaning and Definition of Demand – Determinants of Demand – Demand function – Law of demand – Demand Curve – Exceptions to Law of Demand. Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method. Classification of Costs – Total – Average – Marginal and Cost function – Long-run – Short-run – Total Revenue – Average revenue – Marginal Revenue. Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost – Cost Behavior. Techniques of Maximization of output, Minimization of costs and Maximization of profit – Scale of production – Economies and Dis-economies of Scale – Costs of Production – Cobb-Douglas Production Function. Concepts of Economic liberalization, Privatization, Globalization – WTO Objectives Agreements – Functions – Trade cycles – Meaning – Phases – Benefits of International Trade – Balance of Trade and Balance of payments.

### **Business Organisation**

Concepts of Business, Trade, Industry and Commerce – Features of Business – Types of Business Organisations – Trade Classification – Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce. Functions of Business and their relationship – Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good Entrepreneur – Types – Functions of Entrepreneurship. Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership – Meaning – Characteristics – Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies. Joint Stock Company – Meaning – Characteristics – Advantages – Kinds of Companies – Differences between Private Ltd and Public Ltd Companies. Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association – Prospectus and its contents - .

### **Business Law**

Meaning and Definition of Contract – Essential elements of valid Contract – Valid, Void and Voidable Contracts – Indian Contract Act, 1872. Definition of Valid Offer, Acceptance and Consideration – Essential elements of a Valid Offer, Acceptance and Consideration. Rules regarding to Minors contracts – Rules relating to contingent contracts – Different modes of discharge of contracts – Rules relating to remedies to breach of contract. Contract of Sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor. Cyber Law and Contract Procedures – Digital Signature – Safety Mechanisms – Employee Compensation Act – Consumer Protection Act.

### **Banking Theory & Practice**

Meaning – Definitions of Bank – Functions of Banks – Kinds of Banks – Central Banking Vs. Commercial Banking. Unit Banking, Branch Banking, Investment Banking – Innovations in banking – E-Banking – Online and Offshore Banking, Internet Banking – Anywhere Banking – ATMs – RTGS. Indigenous Banking – Cooperative Banks, Regional Rural banks, SIDBI, NABARD – EXIM Bank. Meaning and Definition of Banker and customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer – KYC Norms. Concepts – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker – Responsibilities of Paying

Banker – Payment Gateways – Role of IT in Banking – Role of Banking in Financial Inclusion and Sustainable Development.

### **E-Commerce**

Features of Electronic Commerce – Models – Types of e-Commerce - Distinction between e-Commerce and e-Business – Types of Business Models: B2B, B2C, C2C – Benefits and Limitations of e-Commerce – Applications. Integration and e-Business suits – ERP, e-SCM, e-CRM – Methods and benefits of e-Payment Systems – e-Marketing – Applications and issues. ETourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies – e-Publishing and e-Books. Process – Methods – e-Content development and Deliveries – Major technologies used in e-Education – Online Testing – Methods – Future Trends. Ticketing – Mee-Seva; Government and Consumer Services – e-Retailing – e-Groceries – Security challenges – Case Studies.

### **Auditing and Corporate Taxation**

Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds. Based on Ownership and time – Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits. Steps to be taken at the commencement of a new audit – Audit programme – Audit note book – Internal check, internal audit and internal control. Vouching of cash and trading transactions – Investigation, Auditing vs. Investigation. Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications – Audit report: Contents – Preparation – Relevant Provisions of Companies Act, 2013. Income from Business or Profession, Tax Provisions for certain types of businesses. Capital Gains, Income from Other Sources – Tax Provisions for Off shore and Special Tax Zones. Computation of Gross Total Income – Deductions – Carry-forward and set-off of losses – Minimum Alternative Tax (MAT). Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases. Powers and Duties – Appeals and Revisions – Tax Administration – Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

### **Business Environment**

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective – Impact of Liberalisation, Privatisation and Globalisation on Business Growth and expansion. Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development. Rostow's stages of economic development – Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans. Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI. Concept of Social Justice – Schemes – Political Stability – Leal Changes.

\*\*\*\*\*

2023-24 6th

TIME: 10/11 AM

SUB:- Cost Accounting : Name & Lecturer:- C. Nagarajan  
 Topic:- Materials, Costing Methods, Labour, Overhead,  
 Marginal Costing, Standard Costing.

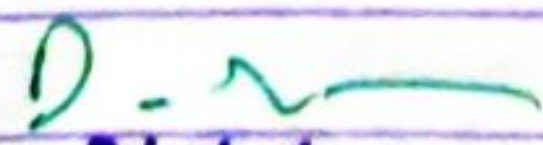
APRIL-23

Slno	name of the student	10	11	12	13	14	15	16	17	18	19	20
1	A. Chanti Babu	x	a	x	x	x	x	x	x	x	x	x
2	B. Hemalatha	x	x	x	a	x	x	x	x	a	x	x
3	ch. Naga Raju	x	x	x	x	x	x	x	x	x	x	x
4	Ch. Ashwita	x	x	x	x	x	x	x	x	x	x	x
5	Ch. Raju	a	x	a	x	x	x	x	x	x	x	x
6	Ch. Balu	x	a	x	x	x	x	x	x	x	x	x
7	D.N. Bhaskar	x	a	x	x	x	x	x	x	x	x	a
8	G. Hema	x	x	x	a	x	x	x	x	x	x	x
9	K. Edu Kondalu	x	x	x	x	a	x	x	x	a	x	x
10	K.N.B.B. Sathjini	x	x	x	x	x	x	x	x	x	x	x
11	K. Ratna Babu	x	a	x	a	x	x	x	x	x	x	x
12	M. Vamsi Krishna	a	x	x	x	x	x	x	x	x	x	x
13	M. Harshitha	x	x	a	x	x	x	a	x	x	x	x
14	M. Vasu	x	x	x	x	x	x	x	x	x	x	a
15	M. Viswanadh	x	x	x	x	x	a	x	x	x	x	x
16	N. Sathithi	a	x	x	a	x	x	x	x	x	x	x
17	P. Bhavani	a	x	x	x	x	x	x	x	x	x	x
18	P. Durga Bhavani	x	a	x	x	x	x	x	x	x	x	x
19	S. Karistma	x	x	a	x	x	x	x	x	x	x	x
20	U. Naga Revathi	x	x	x	x	a	x	x	x	x	x	x
1	U. Sritha	x	a	x	x	x	x	x	x	x	x	x
2	A. Charan A Bhiksh	a	x	x	x	x	a	x	x	x	x	x
3	A. Pawan Kumar	x	x	a	x	x	x	x	x	x	x	x
	A. Pivaka Pani	x	x	x	x	x	a	x	x	x	x	x
	B. Sumanth	x	x	x	x	x	x	x	x	a	x	x
	B. Sai Kumar	a	x	x	x	x	x	x	x	x	x	x
	B. Lakshman	x	x	x	x	x	a	x	x	x	x	x
	ch. Balaji	x	x	a	x	x	x	x	x	x	x	x
	Ch. Naga Nikhil	x	x	x	x	a	x	x	x	x	a	x
	Ch. Mohan Krishna	x	x	a	x	x	x	x	x	x	x	a

1 Am  
2 Ashy  
3 boy  
4 3  
5 1

Sl No	name of the student	10	11	12	13	14	15	16	17	18	19	20
31	Ch. Ratnam	x	x	x	x	x	x	x	x	x	x	a
32	D. Kumar Swamy	x	x	a	x	x	x	x	x	x	x	a
33	D. Harathu	a	x	x	x	x	x	x	x	x	x	a
34	K. Phana Laxmi	x	x	x	x	x	x	x	x	x	x	x
35	K. Shanu	x	x	x	x	a	x	x	x	x	x	a
36	K. Sneha	x	x	x	x	x	x	x	x	x	x	x
37	K. Lakmi	x	a	a	x	x	x	x	x	x	x	x
38	K. Eadwan Rao	x	a	x	x	x	x	x	x	x	x	x
39	K. Chirshu	a	x	x	x	x	x	x	x	x	x	x
40	K. Timothi	x	x	a	x	x	x	x	x	x	x	x
41	K. Sony	x	x	x	x	a	x	x	x	x	x	x
42	K. Shiny grace	x	x	a	x	x	x	x	x	x	x	x
43	M. Maneesha	x	x	x	x	x	x	x	x	x	x	x
44	M. Bhavanarayana	a	x	x	x	x	x	x	x	x	x	x
45	M. Harish	x	x	a	x	x	x	x	x	x	a	x
46	M. Gopichand	x	x	a	x	x	x	x	x	x	x	x
47	M. Pasi Babu	a	x	x	x	x	x	x	x	x	x	x
48	P. Sri Jaja	x	x	x	a	x	x	x	x	x	x	a
49	P. V. nagendra Babu	x	x	x	a	x	x	x	a	x	x	x
50	P. Rajdu	x	x	a	x	x	x	x	x	x	x	x
51	R. Ramya Priya	x	x	x	x	a	x	x	x	x	x	x
52	S. Naga Sai	x	x	a	x	x	x	x	x	x	x	x
53	S. Khadar Babu	x	x	x	x	a	x	x	x	x	x	x
54	S. Rajesh P. Kumar	x	x	x	x	x	a	x	x	x	x	x
55	T. Sai Prasad	x	x	x	x	x	x	x	x	x	a	x
56	V. Yeshu Babu	x	x	a	x	x	x	x	a	x	x	x
57	Y.S.R.V.H. Sai vara Prasad	x	x	a	x	x	x	x	x	x	x	x



  
 - Principal  
**GOVT. DEGREE COLLEGE**  
 AVANIGADDA, Krishna Dt. 521121.

SUB:- corporate accounts name & lecturer:- R. Anand  
 TOPIC:- Holding company, valuation of shares, bonus shares,  
 Bank Accounts, Amalgamation etc.

80

Sno	Name of student	10	11	12	13	14	15	17	18	19	20
1	A. Chanti Babu	x	x	x	x	x	x	x	x	x	x
2	B. Hema latha	x	a	x	x	x	x	x	x	a	x
3	CH. Naga Raju	x	x	x	x	a	x	x	x	x	x
4	CH. Aswitha	x	x	a	x	x	x	x	x	x	x
5	CH. Raju	x	a	x	x	x	x	x	x	x	x
6	CH. Balu	x	x	x	x	x	x	x	x	x	x
7	D. N. Bhaskar Rao	x	x	x	x	x	x	x	x	x	x
8	G. Hema	x	x	x	a	x	x	x	x	x	x
9	K. Edukondalu	x	a	x	x	x	x	x	x	x	x
10	K. N. B. B. Sarojini	x	x	x	x	a	x	x	x	x	x
11	K. Ratna Babu	x	x	a	x	x	x	x	x	x	x
12	M. Vamsi Krishna	x	x	x	x	a	x	x	x	x	x
13	M. Harshitha	x	x	a	x	x	x	x	x	x	x
14	M. Vasu	x	x	x	x	a	x	x	x	x	x
15	M. Viswanadh	x	x	x	x	x	a	x	x	x	x
16	N. Sahithi	x	a	x	x	x	x	x	x	a	x
17	P. Bhavani	x	x	x	x	x	x	a	x	x	x
18	P. Durga Bhavani	x	x	a	x	x	x	x	x	x	x
19	S. Karishma	a	x	x	x	x	x	x	x	x	x
20	U. Naga Ravathi	x	x	x	x	a	x	x	x	x	x
21	U. Sirseesha	x	x	a	x	x	x	x	x	x	x
22	A. Pavan Kumar	x	x	x	x	x	x	x	a	x	x
23	A. Pinaka Pani	x	x	x	a	x	x	x	x	a	x
24	B. Sumanth	x	x	x	a	x	x	x	x	x	x
25	B. Sai Kumar	x	x	a	x	x	x	x	a	x	x
26	B. Lakshman	x	x	x	x	x	a	x	x	x	x
27	CH. Balaji	x	x	x	x	x	x	x	x	x	x
28	CH. Mohan Krishna	x	a	x	x	x	x	x	x	x	x
29	CH. Naga Nikhil	x	x	a	x	x	x	x	a	x	x
30	CH. Ratham	x	x	x	a	x	x	x	x	x	x

Faint handwritten text at the top of the page, possibly a title or header.

S/NO	NAME OF THE STUDENT	10	11	12	13	14	15	17	18	19	20
31	D. kumar swamy	x	x	a	x	x	x	x	x	x	x
32	D. Harathi	x	x	x	x	a	x	x	x	x	x
33	K. Daralakshmi	x	x	a	x	x	x	x	x	x	x
34	K. Bhanu	x	x	x	x	a	x	x	x	x	x
35	K. Sneha	x	x	a	x	x	a	x	x	x	a
36	K. Lakshmi	x	x	x	a	x	x	x	x	a	x
37	K. Easwarao	x	x	x	a	x	x	x	x	a	x
38	K. Chinna	x	x	x	x	a	x	x	x	x	x
39	K. Timothy	x	x	x	x	x	x	x	x	x	a
40	K. Sony	x	x	a	x	x	x	a	x	x	x
41	K. Shiny grace	x	x	x	x	x	x	x	x	x	x
42	M. maneesha	x	x	a	x	x	x	x	x	x	x
43	M. Bhavannarayana	x	x	x	x	a	x	x	x	x	x
44	M. Harish	a	x	x	x	x	a	x	x	x	x
45	M. Gopichand	x	x	x	x	x	x	x	x	x	x
46	M. Pasi babu	x	x	x	x	x	x	x	x	x	x
47	P. Sri Teja	a	x	x	x	x	x	x	x	x	x
48	P.V.N. Babu	x	x	x	x	x	x	x	x	x	x
49	P. Raghv	x	x	x	x	x	x	x	x	x	x
50	P. Ramya priya	x	a	x	x	x	x	x	x	a	x
51	S. Naga Sai	x	x	a	x	x	x	x	x	x	x
52	S. Kodhas babu	x	x	x	a	x	x	x	x	a	x
53	S.R.P. kumar	x	x	x	x	x	x	x	a	x	x
54	T. Sai Prasad	a	x	x	x	a	x	x	x	x	x
55	V. Yesu Babu	x	x	a	x	x	x	x	x	x	x
56	Y. SRVHSV prasad	x	x	x	x	x	x	x	x	x	x
57	A. Charan Abhishek	a	x	x	a	x	x	x	x	x	a

Handwritten scribbles or signatures at the bottom of the table.

SUBJ- Business Economics

Name of lecturer :- R. Ankatara

TO RC :- Demand Analysis, cost & Production, market structures, National Income, WTO, Trade cycles etc.

82

Sno	Name of the Student	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	A. Chanti Babu	x	x	x	a	x	x	a	x	x	x											
2	B. Hema latha	x	a	x	x	x	a	x	a	x												
3	CH. Naga Raju	y	a	x	x	a	x	x	x	x												
4	CH. A Switha	x	x	x	x	x	a	x	x	x												
5	CH. Raju	x	x	x	a	x	x	x	x	a												
6	CH. Balu	x	x	x	x	x	x	x	a	x												
7	D. N. Bhasakar Rao	x	x	x	a	x	x	a	x	x												
8	G. Hema	x	a	x	x	x	x	x	x													
9	Is. edukondalu	x	x	x	a	x	x	x	x	a												
10	K. N. B. B. Sarojini	x	x	x	x	x	a	x	x													
11	K. Ratna Babu	x	x	x	a	x	x	x	x	x												
12	M. Vasanthi Krishna	x	x	x	x	x	a	x	x	x												
13	M. Harshitha	x	x	x	a	x	x	x	x	x												
14	M. Vasu	x	a	x	x	x	x	x	x													
15	M. Viswanadh	x	x	x	a	x	x	x	x	a												
16	N. Sahithi	x	x	a	x	x	x	x	x													
17	P. Bhavani	x	a	x	x	x	x	a	x	x												
18	P. Durga Bhavani	x	x	a	x	x	x	a	x	x												
19	S. Karishma	x	x	x	a	x	x	x	x	a												
20	U. Naga Revathi	x	x	x	a	x	x	x	x	x												
21	U. Sireesha	x	x	x	a	x	x	x	x													
22	A. Chaman Abhishek	x	x	a	x	x	x	x	x													
23	A. Pavan Kumar	x	x	x	x	x	x	x	x													
24	A. Pinaka Pani	x	x	a	x	x	x	x	a													
25	B. Sumanth	x	x	x	x	x	x	a	x													
26	B. Sai Kumar	x	x	a	x	x	x	a	x													
27	B. Lakshman	x	x	a	x	x	x	x	x													
28	CH. Balaji	x	x	x	x	x	x	x	x													
29	CH. Naga Nikhil	x	x	x	x	x	x	x	a													
30	CH. Mohan Krishna	x	x	x	a	x	x	a	x													

Sl. No	Name of the Student	10	11	12	13	14	15	17	18	19	20
31	CH. Ratnam	X	X	a	X	X	a	X	X	X	X
32	D. Kumar swamy	X	X	X	X	a	X	a	X	X	X
33	D. Hazathi	X	X	X	X	X	X	a	X	X	X
34	K. Danalakshmi	X	X	a	X	X	X	X	X	X	X
35	K. Bharu	X	X	a	X	X	X	X	X	X	X
36	K. Sneha	X	X	X	a	X	X	X	X	X	X
37	K. lakshmi	X	X	X	X	X	X	X	X	X	X
38	K. Easwar Rao	X	a	X	X	X	a	X	X	X	X
39	K. Chinu	X	X	X	a	X	X	X	X	X	a
40	K. Timothy	X	X	X	X	a	X	X	X	X	a
41	K. Sony	X	X	X	X	a	X	X	X	X	a
42	K. Shiny grace	X	X	a	X	X	X	X	X	X	X
43	M. Maneesha	X	a	X	X	X	X	X	X	X	a
44	M. Bhavannarayana	X	X	X	a	X	X	X	a	X	X
45	M. Harish	X	X	X	X	a	X	X	X	X	X
46	M. Gopi Chand	a	X	X	X	X	X	X	X	X	X
47	M. Pasi Babu	X	X	X	X	X	X	X	X	X	X
48	P. Sri Teja	X	X	X	X	X	X	X	X	X	X
49	P. V. N. Babu	a	X	X	X	X	X	X	X	X	a
50	P. Raghv	X	X	X	X	X	a	X	X	X	X
51	R. Ramya Priya	X	X	a	X	X	X	X	X	X	a
52	S. Naga Sai	X	X	a	X	X	X	X	a	X	X
53	S. Kodhar babu	X	X	X	a	X	X	X	X	X	X
54	S. R. P. Kumari	a	X	X	X	X	X	X	X	X	X
55	T. Sai Prasad	X	X	X	X	X	X	X	X	X	X
56	V. Yesu Babu	X	X	X	X	X	X	X	X	X	X
57	Y. S. R. V. H. S. V. Prasad	X	X	X	a	X	X	X	X	X	X

Handwritten scribbles or signatures at the bottom of the page.

SUB:- Banking Theory & Practice. Name & Section:- C. Nagarajam  
 Topic:- Functions of Commercial Banks, RBI, NABARD,  
 RRB, co-operative banks, Banker customer relations etc.

SL No	Name of the student	10	11	12	13	14	15	17	18	19	20
1	A. Chanti Babu	x	x	a	x	x	x	a	x	x	x
2	B. Hema latha	x	x	x	x	x	x	x	x	x	1
3	CH. Naga Raju	a	x	x	x	x	a	x	x	x	x
4	CH. Aswitha	x	x	x	a	x	x	x	x	x	x
5	CH. Raju	x	x	x	x	x	a	x	x	x	x
6	CH. Balu	x	x	a	x	x	x	x	x	a	a
7	D. N. Bhaskar Rao	x	x	a	x	x	x	x	x	x	x
8	G. Hema	x	a	x	x	x	x	x	a	y	y
9	K. Edukondalu	x	x	x	x	x	a	x	x	x	x
10	k. N. B. B. Sasojini	x	a	x	x	x	x	x	x	a	a
11	k. Ratna Babu	x	x	x	x	x	x	x	a	x	x
12	M. vamsi krisha	x	x	x	x	x	a	x	x	x	x
13	M. Harshitha	x	x	x	x	x	x	x	x	a	a
14	M. Vasu	x	x	x	x	x	x	x	x	a	a
15	M. Viswanadh	x	x	a	x	x	x	x	x	x	x
16	N. Sahithi	x	x	a	x	x	a	x	x	a	x
17	P. Bhavani	x	x	x	a	x	x	x	x	x	x
18	P. Durga Bhavani	x	x	x	x	x	a	x	x	x	x
19	S. Karishma	a	x	x	x	x	x	x	x	a	a
20	U. Naga Revathi	x	x	a	x	x	x	x	x	x	x
21	U. Sireesha	a	x	x	x	x	x	x	a	x	x
22	A. Charan Akhishek	x	x	a	x	x	a	x	x	a	a
23	A. Pavan kumar	x	y	a	x	x	x	x	x	a	x
24	A. Pinaka Pani	a	x	x	x	a	x	a	x	x	x
25	B. sumanth	x	x	a	x	x	a	x	x	x	x
26	B. sai kumar	x	x	x	x	x	x	x	x	x	x
27	B. Lakshman	x	x	a	x	x	a	x	x	x	x
28	CH. Balaji	x	x	a	x	x	x	x	x	x	x
29	CH. Naga Nikhil	x	x	x	x	x	x	x	x	x	x
30	CH. Mohan Krishna	x	x	x	x	x	x	x	a	x	x

NO	Name of the student	10	11	12	13	14	15	17	18	19	20
31	CH. Ratnam	x	x	y	a	x	x	a	x	x	x
32	D. Kumar swamy	x	x	a	x	x	a	x	x	a	x
33	D. Harathi	x	x	a	x	x	x	x	x	x	x
34	K. Daralakshmi	x	x	x	x	x	a	x	x	x	x
35	K. Bhanu	x	x	x	x	x	x	x	x	x	x
36	K. Sneha	x	x	x	x	a	x	x	x	x	x
37	K. Lakshmi	x	x	x	a	x	x	x	x	x	x
38	K. Saswarrao	x	x	x	x	x	x	x	x	x	x
39	K. Chinnu	x	x	x	x	x	a	x	x	x	x
40	K. Timathi	x	x	x	x	x	x	x	x	x	a
41	K. Sony	x	x	x	x	a	x	x	x	x	a
42	K. Shiny grace	x	x	a	x	x	x	x	x	x	a
43	M. Maneesha	x	x	x	x	x	x	x	x	x	x
44	M. Bhavannarayana	x	x	a	x	a	x	x	x	x	x
45	M. Hanish	x	x	x	x	x	x	x	x	x	x
46	M. Gopi chand	x	x	x	x	x	x	x	x	x	x
47	M. Pasi babu	x	x	x	x	x	x	x	x	x	x
48	P. Sri Teja	x	x	x	x	x	x	x	x	x	x
49	P.V.N. Babu	x	x	x	x	x	x	x	a	a	a
50	P. Raghu	x	a	x	x	x	a	x	x	x	x
51	R. Ramya Priya	x	x	x	a	x	x	x	x	x	x
52	S. Naga Sai	x	x	a	x	x	x	x	a	x	x
53	S. kadhar babu	x	x	a	x	x	x	a	x	x	a
54	S.R.P. kumar	x	x	x	x	x	x	x	x	x	x
55	T. Sai Prasad	x	a	x	x	a	x	x	x	x	x
56	V. yesu Babu	x	x	x	a	x	x	x	x	x	x
57	Y. S. R. V. H. S. V. Prasad	⊗	⊗	⊗	⊗	⊗	⊗	⊗	⊗	⊗	⊗

SUB:- Financial Accounting      Name & Lecturer:- T. Jena ~~Eligible~~  
 Topic:- Subsidiary Books, Final Accounts, Trial Balance, B.P.S,  
 Joint Venture, Consignment, Depreciation etc.

86

Sl No	Name of the student	10	11	12	13	14	15	17	18	19	20
1	A. Chanti Babu	x	x	x	a	x	x	x	x	a	
2	B. Hema latha	x	a	x	x	x	x	x	x	x	
3	CH. Naga Raju	x	x	a	x	x	x	x	x	a	
4	CH. Aswitha	x	x	x	x	x	x	x	x	a	
5	CH. Raju	x	a	x	x	a	x	x	x	x	
6	CH. Balu	x	x	a	x	x	x	x	x	x	
7	D.N. Bhaska Rao	a	x	x	a	x	x	x	x	x	
8	G. Hema	x	x	x	x	x	x	x	a	x	
9	k. Edupondalu	x	x	a	x	x	x	a	x	x	
10	k.N.B.B. Sarojini	x	x	x	x	x	a	x	x	a	
11	k. Ratna Babu	x	x	x	x	x	x	x	x	x	
12	M. vamsi krishna	x	x	x	x	x	x	a	x	x	
13	M. Harshitha	x	x	a	x	x	a	x	x	x	
14	M. Vasu	x	a	x	x	x	x	x	x	x	
15	M. viswanadh	x	a	x	x	x	x	x	x	x	
16	N. Sahithi	x	x	x	x	x	a	x	x	x	
17	P. Bhavani	x	a	x	x	a	x	x	a	x	
18	P. Durga Bhavani	x	x	a	x	x	x	x	x	x	
19	S. karishma	x	x	a	x	x	x	a	x	x	
20	U. Naga Revathi	x	x	x	x	x	x	x	a	x	
21	U. Sreeshha	x	x	a	x	x	x	x	x	x	
22	A. Charan Abhishek	x	a	x	x	x	x	a	x	x	
23	A. Pavan kumar	x	x	a	x	x	x	x	x	x	
24	A. PinakaPani	x	x	x	x	x	x	x	x	x	
25	B. Sumanth	x	a	x	x	a	x	x	x	x	
26	B. Sai kumar	x	x	a	x	x	x	a	x	x	
27	B. Lakshman	x	x	x	x	x	x	a	x	x	
28	CH. Balaji	x	x	x	x	a	x	x	a	x	
29	CH. Naga Nikhil	x	x	x	x	a	x	x	a	x	
30	CH. Mohan Krishna	x	x	x	x	a	x	x	x	x	

Name of the student	10	11	12	13	14	15	17	18	19	20
CH. Ratnam	x	x	a	x	x	a	x	x	a	x
D. kumari Swamy	x	x	a	x	x	x	x	x	x	x
D. Harathi	x	x	x	x	x	x	x	x	a	
K. Daralakshmi	x	x	x	x	x	x	x	x	a	x
K. Bharu	x	x	x	x	x	x	x	x	x	x
K. Sneha	x	a	x	x	x	x	x	x	x	x
K. lakshmi	x	x	a	x	x	x	x	x	a	
K. Sasunarao	x	x	x	x	x	x	x	x	a	
K. Chinnu	x	x	x	a	x	x	x	x	x	x
K. Timothy	x	x	x	x	x	x	a	x	x	
K. Sony	x	x	x	a	x	x	x	x	a	
K. Shiny grace	x	x	x	x	x	x	a	x	x	
M. Maneesha	x	x	a	x	x	x	x	x	x	
M. Bhavannarayana	x	x	x	x	x	x	x	a	x	
M. Harish	x	x	a	x	x	x	x	x	x	
M. Gopichand	x	x	a	x	x	x	x	x	a	
M. Pasi babu	x	x	x	x	x	x	x	x	x	
P. Sri Teja	x	x	x	x	x	x	x	x	x	
P. V. N. Babu	x	a	x	x	x	x	x	x	x	
P. Raghv	x	x	a	x	x	x	x	x	x	
R. Ramya Priga	x	x	a	x	x	x	x	x	x	
S. Naga Sai	x	x	x	a	x	x	x	a	x	
S. kadhar Babu	x	x	x	a	x	x	x	x	x	
S. R. P. kumar	x	x	a	x	x	x	x	x	x	
T. Sai Prasad	x	x	a	x	x	x	x	x	x	
V. YESU Babu.	x	x	a	x	x	x	x	a	x	
Y. S. R. V. H. S. V. Prasad.	x	a	x	a	x	x	x	x	x	

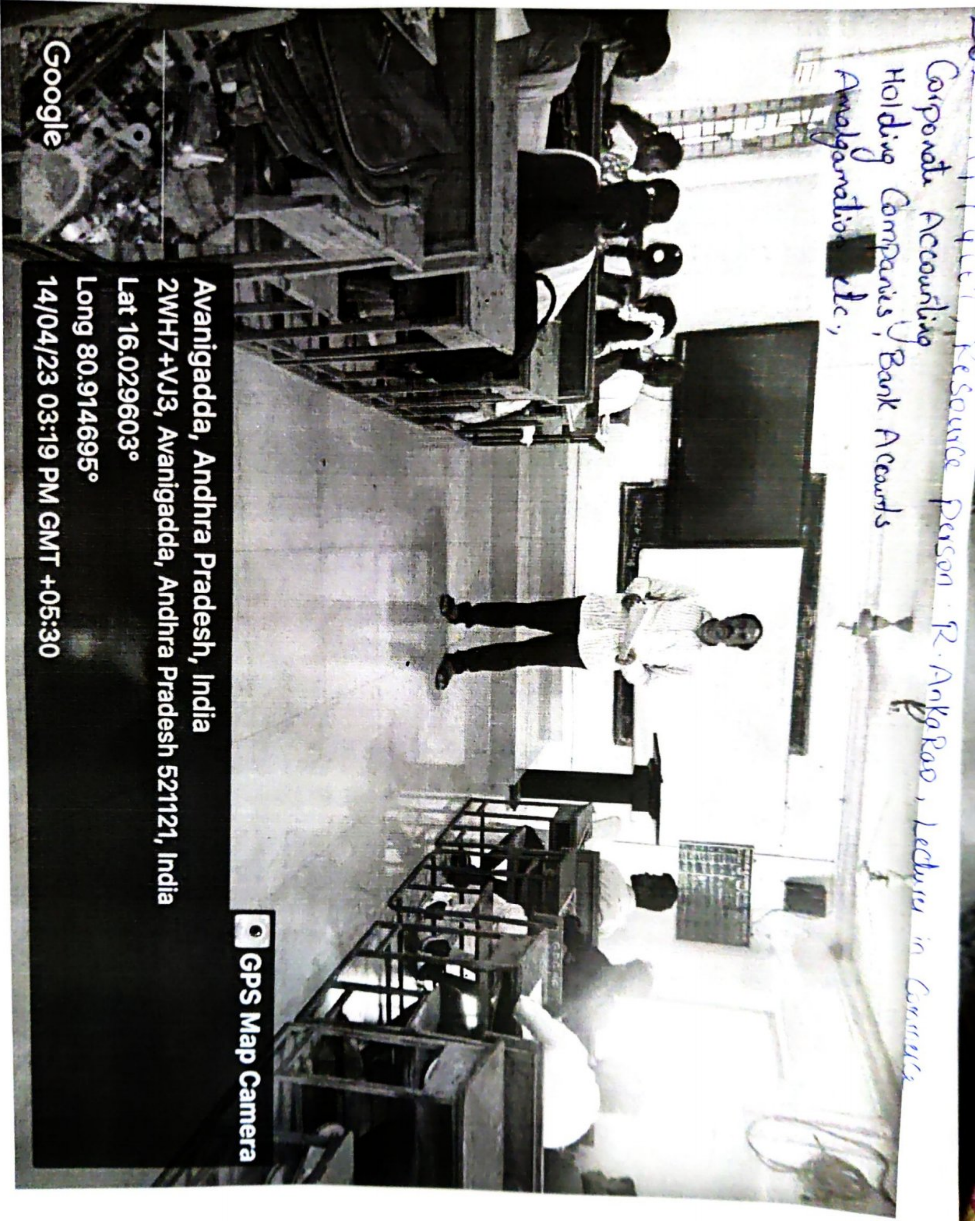
XXXXXXXXXXXX



Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dt. 521121.

Principalth

Corporate Accounting  
Holding Companies, Bank Accounts  
Amalgamation etc.  
Resource Person: R. Anka Rao, Lecturer in Commerce



Google

Avanigadda, Andhra Pradesh, India  
2WH7+VJ3, Avanigadda, Andhra Pradesh 521121, India  
Lat 16.029603°  
Long 80.914695°  
14/04/23 03:19 PM GMT +05:30

GPS Map Camera

Brief Conclusion Report on P.G. Cet  
(M.Com) Entrance Coaching

88

Dt: 24-4-23

We have conducted P.G. Cet. Entrance Coaching classes for 2023 for 10 days i.e. 10-4-23 to 20-4-23. In these classes 57 students are participated and 5 teaching staff members had taken classes. We have completed the coaching successfully. We hope all the students should get better ranks. Thanks for one and all.

*[Handwritten Signature]*  
24/4/23



*[Handwritten Signature]*  
Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dt. 521121.

Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dt. 521121.

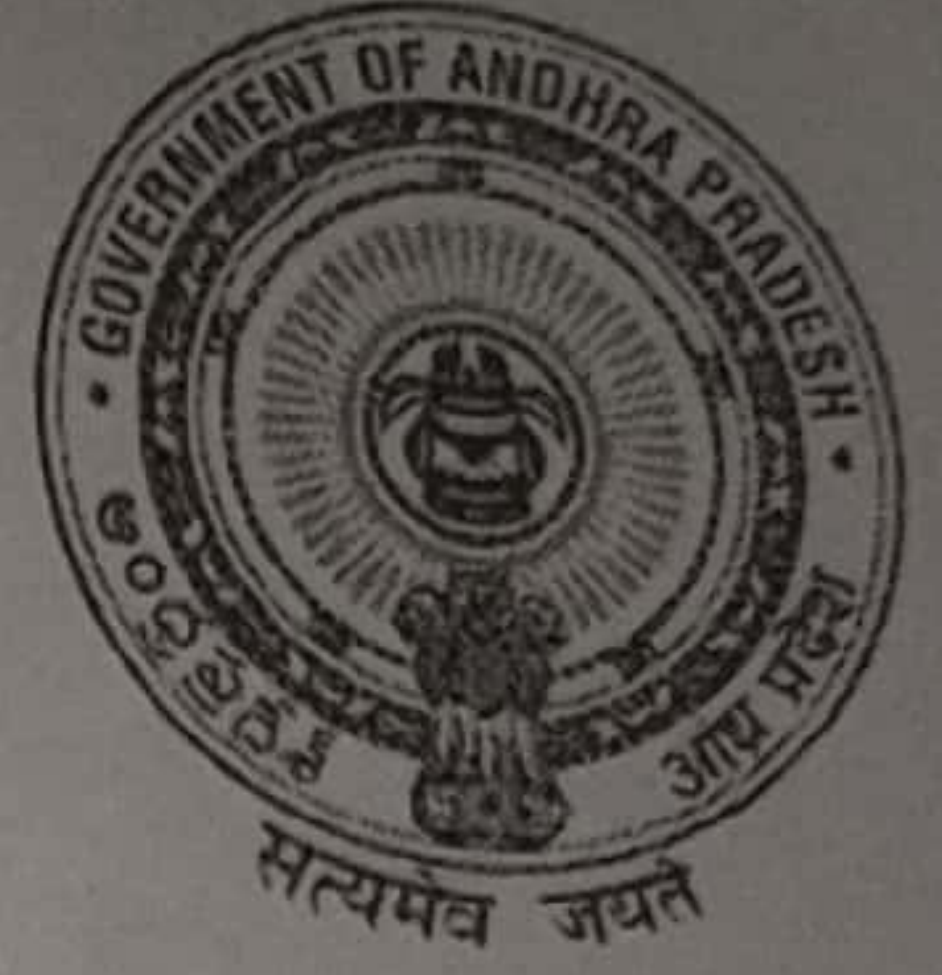
*[Handwritten Signature]*



# GOVT. DEGREE COLLEGE

AVANIGADDA-521121. KRISHNA DT. (A.P).

NAAC - B



[gdcjk.avanigadda@gmail.com](mailto:gdcjk.avanigadda@gmail.com)

[www.gdcavanigadda.ac.in](http://www.gdcavanigadda.ac.in)

08671-272261

94-94-299418


WINNERS ARE FORGED HERE

Department of Commerce

AP PG CET 2022-23 M.Com

## LIST OF STUDENTS

S.NO	NAME OF THE STUDENT
1	A.CHANTI BABU
2	B.HEMALATHA
3	CH.NAGARAJU
4	CH.ASWITHA
5	CH.RAJU
6	CH.BALU
7	D.N.BHASKAR RAO
8	G.HEMA
9	K.EDUKONDALU
10	K.N.B.B.SAROJINI
11	K.RATNA BABU
12	M.VAMSI KRISHNA
13	M.HARSHITHA
14	M.VASU
15	M.VISWANADH
16	N.SAHITHI
17	P.BHAVANI
18	P.DURGA BHAVANI
19	S.KARISHMA
20	U.NAGA REVATHI
21	U.SIREESHA
22	A.CHARAN ABHISHEK
23	A.PAVAN KUMAR
24	A.PINAKA PANI
25	B.SUMANTH
26	B.SAI KUMAR
27	B.LAKSHMAN
28	CH.BALAJI
29	CH.NAGA NIKHIL
30	CH.MOHANA KRISHNA
31	CH RATNAM

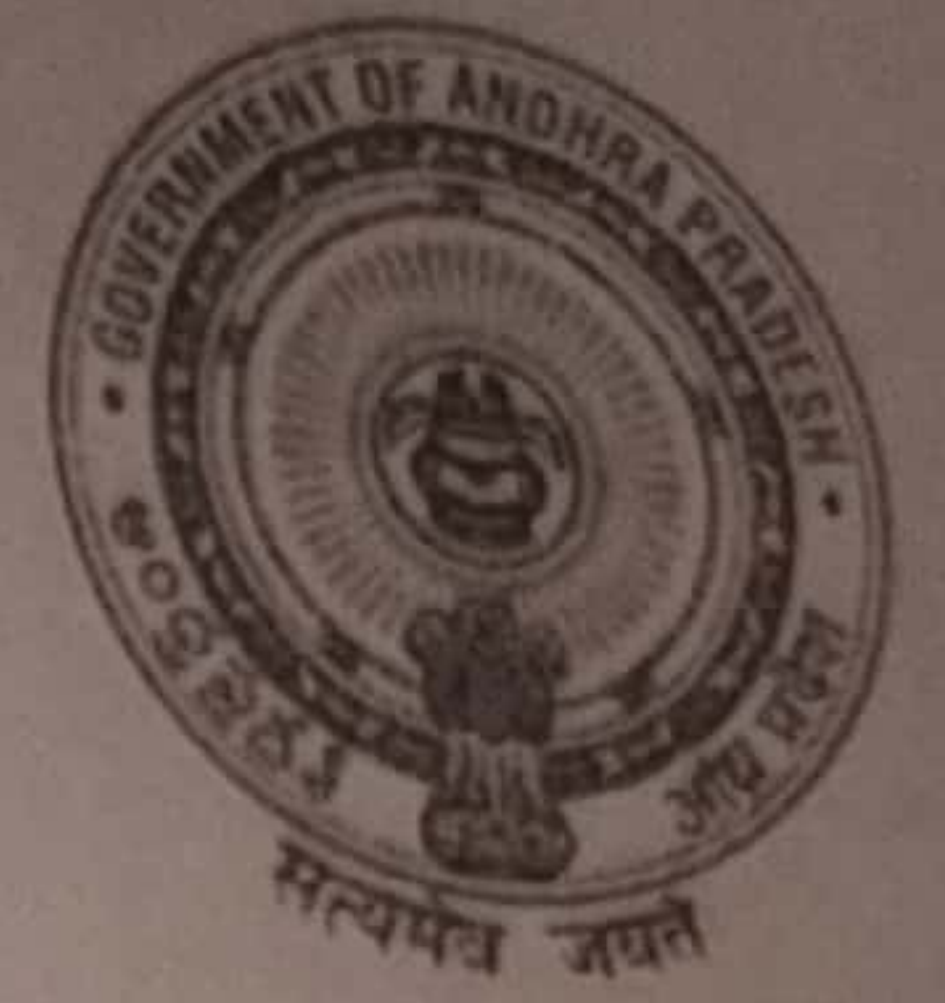
  
Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dt. 521121.



# GOVT. DEGREE COLLEGE

AVANIGADDA-521121. KRISHNA DT. (A.P).

NAAC - B

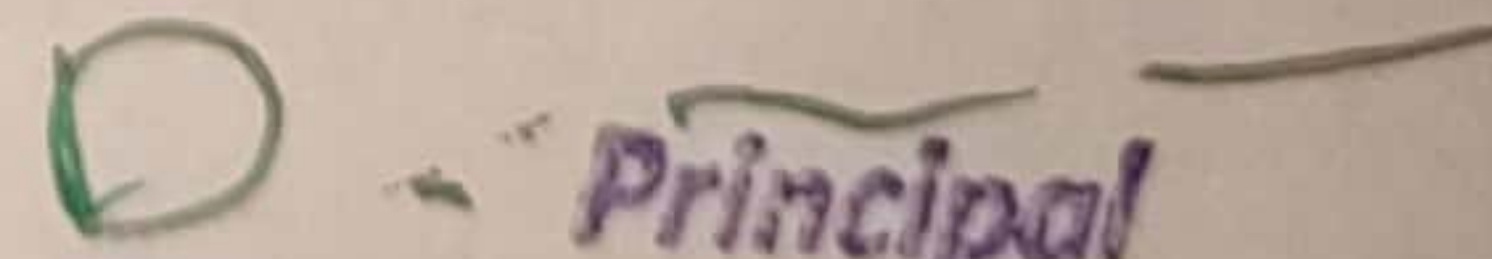


[gdcjkc.avanigadda@gmail.com](mailto:gdcjkc.avanigadda@gmail.com)  
[www.gdcavanigadda.ac.in](http://www.gdcavanigadda.ac.in)

08671-272261  
94-94-299418

WINNERS ARE FORGED HERE

32	D.KUMAR SWAMY
33	D.HARATHI
34	K.DHANA LAKSHMI
35	K.BHANU
36	K.SNEHA
37	K.LAKSHMI
38	K.ESWAR RAO
39	K.CHINNU
40	K.TIMOTHI
41	K.SONY
42	K.SHINY GRACE
43	M.MANEESHA
44	M.BHAVANNARAYANA
45	M.HARISH
46	M.GOPI CHAND
47	M.PASI BABU
48	P.SRI TEJA
49	P.V.N.BABU
50	P.RAGHU
51	R.RAMYA PRIYA
52	S.NAGA SAI
53	S.KHADAR BABU
54	S.R.P.KUMAR
55	T.SAI PRASAD
56	V.YESU BABU
57	Y.S.R.V.H.S.V.PRASAD

  
Principal  
GOVT. DEGREE COLLEGE  
AVANIGADDA, KRISHNA DT. 521121.