# FACULTY EXCHANGE PROGRAMME 2020-21

Joves

### Memorandum of Understanding **Between RBVRR Women's College** And Government Degree College for Women

This Memorandum of Understanding (MOU) is entered into on this 15<sup>th</sup> day of June 2021 by and between Government Degree College for Women(A) Begumpet and RBVRR Women's College and both the parties agree that cooperation in faculty exchanges would be mutually beneficial. The area of cooperation may include, subject to mutual consent, any desirable and feasible activity that would further the goals of each institution. Such interaction may include cooperation in a variety of joint academic and educational activities such as:

- Faculty and student exchanges based on reciprocity;
- Joint conferences and workshops;
- Team taught courses, including online courses; and
- Visits by faculty professional staff, and students.

The parties anticipate that a number of these initiatives will occur during the period of the MOU. However, neither party is obligated to agree to any minimum number of activities, nor is this MOU intended to preclude either party from entering into similar agreements with other institutions.

This MOU shall be identified as the parent document of any program agreement executed between the parties. Further agreements concerning any program shall provide details concerning the specific commitments made by each party and shall not become effective until they have been reduced to writing, executed by the duly authorized representatives of the parties.

Cooperation and exchange may take place with both graduate and post graduate students. Each exchange may be for the duration of one academic year, one academic semester, or whichever period mutually agreed by both the parties.

Whenever possible, courses will be team taught by one faculty member from Government Degree College for women(A) Begumpet, and one faculty member from RBVRR college. Courses may be taught at **RBVRR College** at or concurrently at both campuses through online capabilities.

For agreed upon activities, both institutions will make available their facilities and staffs. This MOU will take effect on and will be valid for five (5) years from the date noted in the first line of this document unless terminated by one of the parties. Either party may withdraw from this MOU provided written notification of the withdrawal is given to the other party at least three (3) months prior to the desired withdrawal date. This MOU may be renewed for another period of five (5) years upon mutual written consent of the parties before the expiration date. Each institution will have copies of this agreement.

The following authorized individuals have signed the present MOU on behalf of their respective

institutions:

Signature

pr. Swar Dr.Sajida Begum **HOD Commerce** 

GDC(W) Begumpet

Signature

Dr.G.Sunitha PARALMACIPAL Govt. Degroe Beglingsefor Women

Begumpet, Hyderabad.

I MIII CILALI Govt. Degree College for Women Begumpet, Hyderabad.

## **BBA (CBCS) Syllabus 2020 – 2021** PAPER CODE: BB404 FINANCIAL ACCOUNTING

### **OBJECTIVE:**

To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

UNIT - I: INTRODUCTION TO FINANCIAL ACCOUNTING:

Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information; Accounting Principles, Accounting Concepts, Principles and Conventions -Generally Accepted Accounting Principles (GAAP); Nature of Accounts

UNIT - II : TYPES OF BOOKS (PRIMARY AND SECONDARY) :

The Accounting Equation Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; ledger balancing; Opening and Closing Entries, Preparation of Trial Balance.

**UNIT - III : PREPARATION OF FINANCIAL STATEMENTS :** 

Entries, Adjustment Trading Account, Profit & Loss Account and Sheet, Balance Understanding contents of financial statements of a joint stock company as per the Companies Act 2013.

UNIT - IV : FINANCIAL STATEMENT ANALYSIS USING RATIOS :

Objective of financial statement analysis, sources of information, Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios- Liquidity Ratios, Solvency Ratios, Profitability Ratios and Turnover Ratios; Limitation of ratio analysis.

UNIT - V: INDIAN ACCOUNTING STANDARDS (IND-AS):

Concept, benefits, procedure for issuing Ind- AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB.

### **SUGGESTED BOOKS:**

1. Tulsian, P.C., Financial Accounting, Pearson

2. T.S. Grewal, Introduction to Accountancy, Sultan Chand

- 3. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
- 4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
- 5. Balwani, Nitin, Accounting and Finance for Managers
- 6. Jain, S.P. & Narang, K.L., Advanced Accountancy.
- 7. Santhi Vedula, Financial Accounting, 2019, HPH

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# GOVERNMENT DEGREE COLLEGE FOR WOMEN BEGUMPET, HYDERABAD - 500 016, TELANGANA STATE



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OUR MOTTE: "LEARNING IS THE DENT ORNAMIENT!"

Date: 23/06/2021

Dr. Suiida Assistant Professor of Commerce Head Department of Commune. Government Degree College (W) Begumper Hydenhad

### LETTER OF RECOMMENDATION

I am endorsing this recommendation letter in favour of Ms. Archana Kalavapalle who is desirous to pursue master's program at your eminent university. She is a truly hardworking student and was an extremely positive asset to our college. Her performance in the course has been superior, impressing me with her commitment to learn and think innovatively.

I have found Ms. Archana Kalawaguille to be an intelligent and enthusiastic learner. She was very consistent in her academics all through and also organized and participated in many college events actively. She has always been a hard worker and I am impressed with her quick perception and reproduction of concepts. The maturity, computence and ability to work diligently indicate that she can perform well even in a highly computitive atmosphere.

She has also participated in various extracurrentline activities, represented her department in various events which demonstrates has outgoing nature, that haddership skills and personality allow her to work with others. Hier profilencesoftsing skills can be rated comparatively far superior and so is her English professore. She has the supporty to work affectively and efficiently in a group as well as alone

Without an ione of doubt, I can say that she is going to touch new peaks in quest of higher learning and will be an asset to whichever institution after joins. I am sure she will find herself in a competent position following her academic passing I fully endorse recommendation for Ms. Archana Kalavapalle to the master's program in your estenmed institution. War Jepero

I wish her all the success in her pursuits of academic advancaments and career.

Jane

De, Sajida,

Assistant Professor of Commerce



