

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-SECOND SEMESTER

(w.e.f. AY 2023-'24 admitted Batch)

Programme:

B.Com. Computer Applications Honours (Major)



DEPARTMENT OF COMMERCE
RAYALASEEMA UNIVERSITY
KURNOOL – 518 007

COURSE STRUCTURE

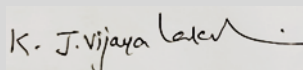
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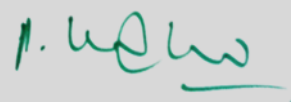
Year	Semester	Course No.	Course Name	No. of Hrs/ Week	No. of Credits	Marks	
						Mid Sem	End Sem
1	II	3	Financial Accounting	3	3	30	70
			Financial Accounting Practical Course	2	1	-	50
		4	Office Automation Tools	3	3	30	70
			Office Automation Tools Practical Course	2	1	-	50



U.Venkateswara Reddy
Chairman,
UG BoS, Commerce



K.J.Vijaya Lakshmi
Member
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Dr.P.Venkateswarlu
Member
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G.D.Rajendar
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SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Theory	Credits: 3	3 hrs/week
Mid Sem : 30 Marks		End Sem : 70 Marks

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I: Introduction: - Need for Accounting – Definitions, objectives, functions, - Bookkeeping and accounting – Advantages and limitations – Accounting concepts and conventions – double entry book keeping – Journal – Posting to Ledger – Preparation of Subsidiary books including Cash book. (including problems using Tally)

Unit-II: Final Accounts: - Final accounts – Preparation of Trading account, Profit & loss account and Balance Sheet. (including problems using TALLY)

Unit-III: Depreciation: Meaning and Causes of Depreciation – Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including problems using TALLY).

Unit-IV: Consignment Accounts: Consignment – Features – Proforma Invoice – Account Sales – Del-credere Commission – Accounting Treatment in the Books of Consigner and Consignee – Valuation of Closing Stock – Normal and Abnormal Losses (including Problems using TALLY).

Unit-V: Joint Venture Accounts: Joint Venture – Features – Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records – One Vendor Keeps the Accounts and Separate Set off Books Methods (including problems using TALLY).

Activities:

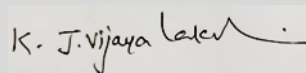
- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

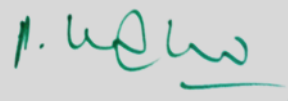
1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy – Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I – Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill



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SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Practicals

Credits: 1

2 hrs/week

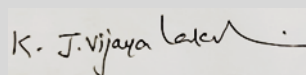
Marks: 50

Lab Exercise: Use TALLY Prime latest version

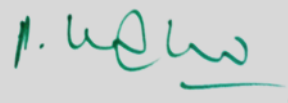
- ❖ Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- ❖ Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- ❖ Selecting and shutting a Company; Backup, and Restore data of a Company
- ❖ Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- ❖ Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- ❖ Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.



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SEMESTER-II

COURSE 4: OFFICE AUTOMATION TOOLS

Theory

Credits: 3

3 hrs/week

Mid Sem : 30 Marks

End Sem : 70 Marks

Course Objectives:

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

Learning Outcomes:

The students will be able:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

Unit 1: Introduction to MS Office & MS Word: MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut keys, Formatting documents: Selecting text, Copying & moving data, Formatting characters, changing cases, Paragraph formatting, Indents, Drop Caps, Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, proofing text (Spell-check, Auto correct),

Case Study:

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

Unit 2: MS Word Advanced features: Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - ,Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

Case Study:

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

Unit 3: Introduction to MS Excel & Its features: MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), spell check, find and replace, Adding and deleting rows and columns, Filling series, fill with drag, data sort, Formatting worksheet, Functions and its parts, Some useful Functions in Excel (SUM, AVERAGE, COUNT, MAX, MIN, IF),

Case Study:

1. Create a worksheet with your class marks displaying total, average, top marks in the class and least marks in the class.

Unit 4: Ms-Excel Advanced Features: Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, printing worksheet – Sort – Filters – View Menu

Case Study:

1. Prepare a chart with height and weights of your class mates in at least 3 types of charts.
2. Demonstrate the use of Filter with the attendance data of your class.

Unit 5: Ms-PowerPoint and its Applications: MS-Power Point: Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout, using outlines, adding sub headings, editing text, formatting text, using master slide, adding slides, changing color scheme, changing background and shading, adding header and footer, adding cliparts and auto shapes. Various presentation, Working in slide sorter view (deleting, duplicating, rearranging slides), adding transition and animations to slide show, inserting music or sound on a slide, viewing slide show, Printing slides.

Case Study:

1. Prepare a presentation with your achievements and experiences in College.

Text Books:

1. Computer Fundamentals–Pradeep.K.Sinha:BPB Publications.
2. Fundamentals of Computers -Reema Thareja, Oxford University Press India

Reference Books:

1. Fundamentals of Computer – V . Rajaraman, Printice Hall of India.
2. Introduction to Computers–Peter Norton McGraw-Hill.



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SEMESTER-II**COURSE 4: OFFICE AUTOMATION TOOLS**PracticalsCredits: 12 hrs/weekMarks: 50**LIST OF EXPERIMENTS**

- 1) Design a visiting card for Managing Director of a company as per the following specification.
 - o Size of visiting card is $3\frac{1}{2} \times 2$
 - o Name of the company with big font
 - o Phone number, Fax number and E-mail address with appropriate symbols.
 - o Office and Residence address separated by a line
- 2) Create a table with following columns and display the result in separate cells for the following
 - o Emp Name, Basic pay, DA, HRA, Total salary.
 - o Sort all the employees in ascending order with the name as the key
 - o Calculate the total salary of the employee
 - o Calculate the Grand total salary of the employee
 - o Finding highest salary and
 - o Find lowest salary
- 3) Prepare an advertisement to a company requiring software professional with the following
 - o Attractive page border
 - o Design the name of the company using WordArt
 - o Use at least one clipart.
 - o Give details of the company (use bullets etc)
 - o Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators) qualification required.
- 4) Create a letter having following specifications

- o Name of the company on the top of the page 2 with big font and good style
- o Phone no, Fax no and E-mail address with symbols.
- o Main products manufactured by the company
- o Slogans if any should be specify in bold at the bottom

5) Create two pages of curriculum vitae of a graduate with the following specifications

- o Table to show qualifications with proper headings
- o Appropriate left and right margins
- o Format $\frac{1}{2}$ page using two-column approach about yourself
- o Name on each page at the top right side
- o Page no. in the footer on the right side.

6) Write a macro format documents below

- o Linespacing “2” (double)
- Paragraph indent of 0.1
- Justification formatting style
- Arial font and Bold of 14pt-size

7) Create a letter as the main document and create 10 records for the 10 persons

use mail merge to create letter for selected persons among 10.

8) Create an electronic spread sheet in which you enter the following decimal numbers and convert the into octal, Hexa decimal and binary numbers and vice-versa.

Decimal Numbers: 35, 68, 95, 78, 165, 225, 355, 375, 465

Binary Numbers: 101, 1101, 11101, 11111, 10001, 11101111

9) Calculate the net pay of the employees following the conditions below.

	A	B	C	D	E	F	G	H	I
1	Employee	Employee	Basic	DA	HRA	GPF	Gross	Income	Net
2									

DA: -56% of the basic pay if Basic pay is greater than 20000 or else 44%.

HRA:-15%oftheBasicpaysubjecttomaximumofRs.4000.

GPF: -10%ofthebasicpay.

INCOMETAX:-10%ofbasicifBasicpayisgreaterthan20000.

Find who is getting highest salary & who is get
lowest salary?

10) The ABC Company shows the sales of different product For 5 years. Create BAR Graph, 3D

and Pie chart for the following.

A	B	C	D	E	F
S.No.	Year	Pro1	Pro2	Pro3	Pro4
1	1989	1000	800	90	1000
2	1990	800	80	50	900
3	1991	1200	190	40	800
4	1992	400	200	30	1000
5	1993	1800	400	40	1200

11) Create a suitable examination data base and find the sum of the marks (total) of each student and respective, class secured by the student.

Pass: if marks in each subject ≥ 35

Distinction :if average ≥ 75

First class :if average ≥ 60 but < 75

Second class: if average ≥ 50 but less than 60

Third class: if average ≥ 35 but less than 50

Fail: if marks in any subject < 35

12) Enter the following data into the sheet.

Name	Department	Salary
Anusha	Accounts	12000
Rani	Engineering	24000
Lakshmi	Accounts	9000
Purnima	Marketing	20000
Bindu	Accounts	4500
Tejaswi	Accounts	11000
Swetha	Engineering	15000
Saroja	Marketing	45000
Sunitha	Accounts	5600
Sandhya	Engineering	24000
Harika	Marketing	8000

- o Extract records for department tin Accounts and Salary > 10000
- o Sort the data by salary with the department using “sort commands”.
- o Calculate total salary for a ch department using Subtotals

13) Enter the following data in to the sheet..

	Raju	Rani	Mark	Rosy	Ismail	Reshma
English	76	89	43	51	76	87
2ndLang	55	85	78	61	47	33
Maths	65	82	34	58	52	65
Computers	45	91	56	72	49	56
Human Values	51	84	54	64	32	64

Apply the conditional formatting for marks

- 35 below Red
- 35 to 50 Blue
- 51 to 70 Green
- 71 to 100 Yellow

14) Create a presentation using templates.

15) Create a Custom layout or Slide Master for professional presentation.

16) Create a presentation with slide transitions and animation effects.

17) Create a table in PPT and apply graphical representation.



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MODEL QUESTION PAPER

End Semester Examinations-2024

Second Semester

Course 3: Financial Accounting

Common for

Major Programmes: B. Com Honours (Computer Applications) &

B. Com Honours (Commerce)

Time: 3 Hrs.

Max. Marks 70

PART-A

Answer any FIVE of the following questions.

Each question carries FOUR marks.

(5 x 4 = 20 Marks)

1. Need for Accounting
2. Objectives of Final Accounts
3. Need for Depreciation
4. Features of Consignment
5. Difference between Joint-Venture and Consignment
6. Advantages and Limitations of Double Entry System
7. Types of Accounts and their Debit, Credit Rules
8. Types of Subsidiary Books

PART-B

Answer all questions. Each question carries TEN marks.

(5 x 10 = 50 Marks)

UNIT-I

9. (a) Explain the concepts of Accounting.

Or

(b) Enter the following transaction in three column cash book and bring out the balances:

2019

Aug.	1	Cash in hand	₹ 300	
		Cash at bank	₹ 7,600	
	2	Issued cheque for purchases	₹ 2,000	
	4	Cash sales	₹ 3,000	
	5	Paid into bank	₹ 2,800	
	10	Paid for stationery	₹ 50	
	12	Cash withdrawn from bank for office use	₹ 500	
	14	Paid salary	₹ 500	
	20	Cash withdrawn from Bank for personal use	₹ 400	
	21	Paid Mohan by cheque	₹ 200 and	
		Discount received	₹ 10	
	22	Paid Kumar by cheque	₹ 675 in full	
		settlement of an account of	₹ 700	
	25	Received cheque from Gopal for	₹ 550	
		and deposited in bank. Discount allowed	₹ 50	

UNIT-II

10. (a) From the following trial balance of Gupta & Co., prepare Trading, Profit and Loss account and balance sheet as on 31st March 2016.

Particulars	Debit	Credit
	₹	₹
Furniture	640	—
Loose tools	6,250	—
Buildings	7,500	—
Capital account	—	12,500
Bad debts	125	—
Provision for bad debts	—	200
Sundry debtors and creditors	3,800	2,500
Opening stock	3,460	—
Purchases and sales	5,475	15,450
Bank overdraft	—	2,850
Sales and purchase return	200	125
Stationary	450	—
Interest account	118	—
Commission	—	375
Cash in hand	650	—
Taxes and insurance	1,250	—
General expenses	782	—
Salaries	3,300	—
	34,000	34,000

Adjustments:

- (i) Stock in hand on 31st March 2016 was ₹ 3,250
- (ii) Depreciate buildings at 5% and furniture 10%
- (iii) Write off a further ₹ 100 as bad debts and provision for doubtful debts is to be made equal to 5% on sundry debtors.
- (iv) Salaries ₹ 300 are outstanding.

Or

- (b) The following are the balances extracted from the books of Surya as on 31st March 2017. From these balances, prepare his Trading and Profit and Loss account and balance sheet as on that date:

Particulars	Debit	Credit
	₹	₹
Opening stock	12,000	—
Purchases	40,000	—
Sales	—	86,000
Discount	—	400
Sales returns	6,000	—
Buildings	50,000	—
Debtors	16,000	—
Salaries	2,400	—
Office expenses	1,200	—
Wages	10,000	—

Purchase returns	—	4,000
Interest	—	800
Travelling expenses	400	—
Fire insurance premium	800	—
Machinery	20,000	—
Carriage on purchase	700	—
Commission	400	—
Cash in hand	2,300	—
Rent and taxes	1,800	—
Capital	—	62,000
Creditors	—	10,800
	1,64,000	1,64,000

Adjustments:

- (i) Closing stock was valued at ₹ 16,000
- (ii) Wages 2,000 and salaries ₹ 1,200 were outstanding
- (iii) Depreciate buildings by 5% and machinery by 10%
- (iv) Prepaid insurance ₹ 200.

UNIT-III

11. (a) A Ltd. company purchased a plant and machinery on 1.1.2015 for ₹ 90,000. They additionally purchased another plant on 30.6.2015 for ₹ 10,000. On 31.12.2015 part of plant was sold for ₹ 2,100 which was purchased on 1.1.2015 for ₹ 2,000. On 31.12.2016 another part of plant was sold for ₹ 4,000, the purchasing cost of that plant on 1.1.2015 is ₹ 6,000. Assuming that the rate of depreciation is to be calculated @ 10% p.a. under fixed instalment method. Show Plant and Machinery A/c.

Or

- (b) 'X' Co. Ltd. purchased a machinery worth ₹ 40,000 on 1st July 2013. Depreciation to be provided @ 10% p.a. on reducing balance method. On 31st October 2015 one fourth (1/4) of machinery become obsolete, which was sold at ₹ 5,600. On the same day the company purchased another machinery for ₹ 15,000. Prepare machinery account for 4 years assuming that calendar year is accounting year.

UNIT-IV

12. (a) Radio House of Delhi consigned 200 radios to Banerjee Bros. of Calcutta. The cost of each radio was ₹ 400. Radio house paid ₹ 5,000 for freight and insurance. Banerjee Bros. accepted a 3 months bill drawn upon them by Radio house for ₹ 50,000. Banerjee Bros. paid ₹ 2,200 as rent and ₹ 1,300 for advertisement and they sold 180 radios at ₹ 500 each. Banerjee Bros. were entitled to a commission of 6% on sales. Give journal entries and prepare necessary accounts in the books of Radio House.

Or

- (b) Kishore consigned 500 boxes to Khan costing ₹ 300/- each and paid carriage and insurance ₹ 1,300/-. During transit 40 boxes were damaged in an accident and remaining boxes were received by Khan and sold 350 boxes at ₹ 400/- each. He is

entitled to received 5% commission on sales and incurred ₹ 1,800 for selling expenses. Khan has remitted the amount due to Kishore by accepting a 3 months bill. Prepare ledger accounts in the books of Kishore.

UNIT-V

13. (a) Anudeep and Anish enter into a Joint venture to deal with real estate and opened a Joint Bank Account of which Anudeep contributed ₹ 40,000 and Anish contributed ₹ 20,000. They agreed to share profits and losses in the ratio of their contributions. They purchased a plot of land measuring 5,000 sq. yards for ₹ 50,000. It was decided to sell the land in smaller plots and plan was prepared at a cost of ₹ 1,200. In the said plan, 1/5th of the area of land was left for roads and remaining land was divided and sold for ₹ 87,500. Expenses incurred in connection with the plot are registration expenses ₹ 4,000, stamp duty ₹400 and other expenses ₹ 1,000. Allow 2% on sale proceeds as commission to Anudeep. Prepare Joint Venture A/c, Joint Bank A/c, Anudeep A/c and Anish A/c.

Or

- (b) Venkat and Shiva enter into Joint Venture sharing profits 3/5th and 2/5th. Venkat is to purchase cotton in Guntur and forward it to Shiva in Delhi. Venkat purchases cotton worth ₹ 10,000 and pays ₹ 1,000 as expenses. Shiva received the stock and immediately accepted Venkat a bill for ₹ 8,000. Venkat gets discounted for ₹7,850. Shiva sold the cotton for ₹ 16,000. He has to spend ₹ 350 for fire insurance and ₹ 300 for other expenses. Under the agreement he is entitled to a commission of 5% sales. Give ledger account in the books of Venkat and Shiva.

MODEL QUESTION PAPER

End Semester Examinations-2024

Second Semester

Course 4: Office Automation Tools

Major Programme: B. Com Honours (Computer Applications)

Time: 3 Hrs.

Max. Marks: 70

SECTION-A

Answer any **FIVE** of the following questions.

Each question carries **FOUR** marks.

(5 x 4 = 20 Marks)

1. Describe how to insert a table of contents in a Microsoft Word document and explain how it can be automatically updated.
2. What are styles in Microsoft Word, and how can they be beneficial in formatting a document?
3. Briefly describe how to create a custom header and footer in a Microsoft Word document.
4. How can conditional formatting be used in Excel to highlight cells that meet specific criteria? Provide an example.
5. Explain how to use the CONCATENATE function in Excel?
6. Describe how to use the VLOOKUP function in Excel. Include an example scenario where it could be useful.?
7. Describe the process of applying custom animations to objects in a PowerPoint slide.
8. What are SmartArt graphics in PowerPoint, and how can they be used to enhance a presentation?

SECTION-B

Answer **ALL** questions. Each question carries **TEN** marks.

(5 x 10 = 50 Marks)

9. (a) Discuss the various components of the Microsoft Word window and explain how they contribute to the user's document creation and editing experience.

Or

- (b) Explain the process and importance of properly formatting a document in Microsoft Word.

10. (a) Discuss the advanced features of MS Word.

Or

- (b) Explain the concept of Mail merge.

11. (a) Explain the process of creating, formatting, and manipulating data within an Excel workbook.

Or

(b) Delve into the functionality and application of some of Excel's most useful functions: SUM, AVERAGE, COUNT, MAX, MIN, and IF

12. (a) Elaborate on the concept of cell referencing in Excel, including relative, absolute, and mixed references

Or

(b) Discuss the creation and utilization of charts in Excel for data analysis.

13. (a) Discuss the process of creating a professional presentation in Microsoft PowerPoint, covering various aspects such as slide design, layout, and multimedia integration.

Or

(b) Discuss the various features and options available for viewing, presenting, and printing slides in Microsoft PowerPoint.

MODEL QUESTION PAPER
End Semester Examinations-2024
Second Semester

COURSE: MINOR - 1

(Common for B. Com Honours Programmes)

Time: 3 Hrs

Max. Marks: 70

PART-A

Answer any **FIVE** of the following questions.

Each question carries **FOUR** marks.

(5 x 4 = 20 Marks)

1. Content from Unit-I
2. Content from Unit-II
3. Content from Unit-III
4. Content from Unit-IV
5. Content from Unit-V
6. Content from any Unit
7. Content from any Unit
8. Content from any Unit

PART-B

Answer **ALL** questions. Each question carries **TEN** marks.

(5 x 10 = 50 Marks)

9. (a) Content from Unit-I Or
(b) Content from Unit-I
10. (a) Content from Unit-II Or
(b) Content from Unit-II
11. (a) Content from Unit-III Or
(b) Content from Unit-III
12. (a) Content from Unit-IV Or
(b) Content from Unit-IV
13. (a) Content from Unit-V Or
(b) Content from Unit-V