

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR B Com

(Computer Applications and Business Analytics)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2021-22Admitted Batch)

I Year B Com (Common to General, Taxation CA and Business Analytics),

Semester – I Course1A: Fundamentals of Accounting

Learning Outcomes:

At the end of the course, the student will 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.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

Syllabus:

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions –GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

References:

1. RanganathamG and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

Suggested Co-Curricular Activities:

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE YEAR B COM

(Computer Applications and Business Analytics)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

I Year B Com (Common to General, Taxation CA and Business Analytics),

Semester – I

Course 1B: Business Organization and Management

Learning Outcomes:

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus:

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation

Reference Books:

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:

- * Book Reading
- * Student Seminars, Debates
- * Quiz Programmes
- * Assignments

- * Co-operative learning
- * Individual / Group Field Studies
- * Group Discussions on problems relating to topics covered by syllabus
- * Collecting prospectus of different companies through media
- * Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- * Talk on current affairs about business, industry etc.
- * Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- * Biography of well-known management thinkers and managers of gigantic companies
- * Examinations (Scheduled and surprise tests)

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR DEGREE

B Com (Computer Applications and Business Analytics)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

I Year B Com Semester-I (Common to CA and Business Analytics)

Discipline: COMPUTER APPLICATIONS AND BUSINESS ANALYTICS

Course 1C:Information Technology

Model Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components
2. understand the difference between an operating system and an application program, and what each is used for in a computer
3. Use technology ethically, safely, securely, and legally
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems

B. Explains (Understanding)

5. Apply standard statistical inference procedures to draw conclusions from data
6. Retrieve information and create reports from databases
7. Interpret, produce, and present work-related documents and information effectively and accurately

*C. Critically examines, using data and figures (Analysis and Evaluation**)*

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data

9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity (Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

Syllabus:

Course 1C :Information Technology

(Five units with each unit having 12 hours of class work)

Unit	Details
I Introduction:	Computer Definition - Characteristics and Limitations of Computer Hardware - Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories- Input and Output Devices- Operating System- Function of Operating System- Types of Operating System- Languages and its Types
II MS word:	Word Processing – Features-Advantages and Applications- Parts of Word Window-Toolbar-Creating, Saving, Closing, Opening and Editing of a Document-Moving and Coping a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros
III MS Excel:	Features – Spread Sheet-Workbook – Cell-Parts of a window-Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas- Types of Function-Templates – Macros – Sorting- Charts – Filtering – Consolidation – Grouping- Pivot Table
IV MS Power point:	Introduction – Starting – Parts-Creating of Tables- Create Presentation – Templates-Auto Content Wizard-Slide Show-Editing of Presentation- Inserting Objects and charts

V MS Access:

Orientation to Microsoft Access - Create a Simple Access Database -
Working with Table Data - Modify Table Data - Sort and Filter Records
- Querying a Database - Create Basic Queries - Sort and Filter Data in
a Query - Perform Calculations in a Query - Create Basic Access Forms
- Work with Data on Access Forms - Create a Report - Add Controls to
a Report - Format Reports

Learning Resources (Course 1C:Information Technology)

References:

- (1) P.Mohan computer fundamentals- HimalayaPublications.
- (2) R.K.Sharma and Shashi K Gupta, Computer Fundamentals - Kalyani Publications
- (3) Fundamentals of Computers ByBalagurusamy, Mcgraw Hill
- (4) Computer Fundamentals Anita Goel Pearson India
- (5) Introduction to Computers Peter Norton
- (6) Fundamentals of Computers Rajaraman V Adabala N
- (7) Office 2010 All-in-One For Dummies Peter Weverka
- (8) MS-Office S.S. Shrivastava
- (9) MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha, KratikaBPB Publications

Online Resources:

<https://support.office.com/en-us/office-training-center>

<https://www.skillshare.com/browse/microsoft-office>

https://www.tutorialspoint.com/computer_fundamentals/index.htm

<https://www.javatpoint.com/computer-fundamentalstutorial>

<https://edu.gcfglobal.org/en/subjects/office/>

<https://www.microsoft.com/en-us/learning/training.aspx>

Practical Component: @ 2 hours/week/batch

- MS word creation of documents letters invitations etc, tables, mailmerge, animations in word, formatting text
- MS Excel performing different formulas, creating charts, macros
- MS power point slide creation, creation of animation
- MS Access creation of database, forms and reports

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity))
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

General

1. Group Discussion
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs from individual and collaborative work

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 AdmittedBatch)

I Year B Com (General, Taxation CA& Business Analytics)-

Semester –I Course 1A: Fundamentals of Accounting

MODEL PAPER

[TIME: 3 Hours]

[Max. Marks: 75]

Section – A [5 x 5 = 25]

Answer any FIVE form the following questions

1. Classify the accounts into personal , real and nominal accounts:

- A).** Machinery **B).** Goodwill **C).** Unexpired insurance **D).** Outstanding wages
E). Freight **F).** Depreciation **G).** Bank **H).** Drawings **I).** Business premises
J). Apprentice premium

2. Prepare Ramesh account		Rs.
1-1-2020	Amount due from Ramesh	12000
6-1-2020	Sold goods to Ramesh	16000
8-1-2020	Goods returned by Ramesh	4000
12-1-2020	Purchased goods from Ramesh	8000
17-1-2020	Goods returned to Ramesh	3000
21-1-2020	Cash paid to Ramesh	5000
26-1-2020	Cash received from Ramesh	6000
26-1-2020	Discount allowed to Ramesh	1000

3. Write an opening entry:

Outstanding wages Rs. 3,000, Rent received in advance Rs.5,000, sundry creditors Rs.7,000, bills payable Rs.5,000, bank overdraft Rs.4,000, cash at bank Rs.6,000, sundry debtors Rs.11,000, land and buildings Rs.14,000 stock in trade Rs.10,000 unexpired insurance Rs.3,000

4. Write different types of subsidiary books

5. Rectify the following errors:

The total purchases book was overcast by Rs.1000

Return outwards book was under cast by Rs. 200

Paid salaries to Mr.Raju has been debited to his account Rs. 5000

Repairs to plant and machinery has been debited to plant and machinery account Rs. 3500

Paid wages has been debited to salaries account Rs. 8000

6. What are the causes for preparation of Bank Reconciliation Statement?

7. Prepare Bank Reconciliation Statement from the following

Balance as per pass book on 31-march 2020 Rs.12, 000

Cheques issued but not presented for payment Rs.4,000

Cheques deposited but not collected Rs.6,000

Bank charges debited in pass book Rs.1,000

Interest credited in pass book Rs.800

8. Write adjusting entries:

a). Outstanding wages Rs.1,000

b). Prepaid Insurance Rs. 2000

c). Rent due but not received Rs.1,000

d). Commission received in advance Rs.1500

e). Provide interest on capital at 5% - capital amount is RS.50,000

Section – B [5 X 10 = 50]

Answer any FIVE questions from the following - One from each unit

UNIT - I

9. a). What are the different concepts and conventions of accounting?

(Or)

b). Journalize the following transactions

1-1-2020	X started a business with the amount of stock Rs. 3000 and Cash Rs. 5000	
2-1-2020	Purchased goods from Raju for cash	Rs.6000
3-1-2020	Cash sales	Rs.10000
5-1-2020	Purchased machinery from Ravi on credit	Rs.9000
8-1-2020	Sold furniture for cash	Rs.5000
12-1-2020	Cash paid to Ravi Rs.5500 in full settlement of claim of Rupees Rs.6000	
19-1-2020	Depreciation on machinery	Rs.4000
22-1-2020	Commission received in advance	Rs.1000
27-1-2020	Interest on drawings	Rs.1000
30-1-2020	Cash deposit in to the bank	Rs. 2000

UNIT – II

10. a). Enter the following transactions in suitable subsidiary books.

		Rs..
Jan	.1 Purchased goods from Rekha	7,500
	4 Sold goods to Midhum	8,000
	5 Returned gods to Rekha	500
	6 Sridevi bought goods from us	4,000
	8 Received goods returned by Midhun	400
	10 Rajesh sold goods to us	4,000
	15 Sold goods to Kishore	3,000
	16 Returned goods to Rajesh	600
	20 Kishore returns goods	500

(Or)

10. b). Enter the following transactions in a three column cash book.

2015		Rs.
January 1	Started business with cash	40,000
2	Opened savings bank account with Vijaya Bank	16,000
5	Bought goods by cheque	350
6	Received cheque from Suhas	400
	Allowed him discount	20
8	Sold goods for cash	80
10	Paid into bank – Cash	60
	Cheque	400
14	Paid Sateesh by cheque	690
	Discount received	10
17	Paid Carriage	300
20	Drew from bank for office	400
31	Paid Salaries by cheque	200

UNIT – III

11. a). The following trial balance was prepared by a clerk appointed newly by Rao & Company. Some errors were found in the Trial Balance due to lack of experience in preparing accounts. Prepare Trial Balance by rectifying these mistakes.

S.No	Particulars	Debit Rs.	Credit Rs
1.	Opening Stock	5,000	
2.	Capital		60,000
3.	Discount allowed		500
4.	Discount received		700
5.	Fixed Assets		60,000
6.	Sales	85,000	
7.	Purchases		45,000
8.	Purchase returns		1,000
9.	Sales returns	2,000	
10.	Carriage inwards		600
11.	Carriage outwards		700
12.	Wages, Salaries	25,000	
13.	Bills receivable	7,000	
14.	Debtors	9,000	
15.	Bills Payable		7,000
16.	Rent	3,000	
17.	Interest Paid		2,000
18.	Cash	800	
	Creditors		
19.	Closing Stock	6,900	
20.		33,800	
		1,77,500	1,77,500

(Or)

11. b). Rectify the following errors by using Journal Entries and prepare Suspens A/c

- a). Sales Day book was overcast by Rs.100.
- b). A sale of Rs. 50 to X was wrongly debited to Y account.
- c). General expenses Rs. 180 was posted in the account as Rs. 810.
- d). A bill receivable for Rs. 155 was written in bills payable book. The bill was given by P.
- e). Legal expenses Rs. 119 paid to James was debited to his personal account.
- f). Cash received from C. Dass was debited to G. Dass Rs. 150.
- g). While carrying forward the total of one page of purchases book to the next, the amount of Rs. 1,235 was written as Rs. 1,325.

UNIT – IV

12. A. The Cash Book (Bank Columns) and the Pass book of Dr. Umasankar are given below.

Prepare Bank Reconciliation Statement as on 31st December, 2015.

Cash Book (Bank column)			Cr.		
		Rs.			
2015 Dec. 24	To balance b/d	360	2015 Dec. 29	By Mahesh	15
Dec. 27	To Prasad	60	Dec. 29	By Ganesh	145
Dec. 28	To Giridhar	120	Dec. 29	By Viswanadh	35
Dec. 28	To Sankar	42	Dec. 31	By balance c/d	387
		582			582
Jan. 1	To Balance b/d	387			

Dr.		Bank Pass Book		Cr.	
		Rs.			
2015			2015		
Dec. 31	To Ganesh	145	Dec. 25	By balance b/d	360
Dec. 31	To balance c/d	400	Dec. 28	By Prasad	60
			Dec. 29	By Giridhar	120
			Dec. 31	By Interest	5
		545			545
			2016		
			Jan. 1	By balance b/d	400

Or

12. b). From the following transactions prepare bank reconciliation statement.

1. Overdraft balance as per cash book Rs. 2,000
2. Out of cheques issued Rs. 35,000 payment was made for cheques amounting Rs. 28,000
3. Of Rs. 20,000 cheques sent for collection Rs. 2,000 not realised up to reconciliation date.
4. Bank charges Rs. 20 recorded in the debit side of the cash book.
5. Interest on investments Rs. 350 was realised by the banker but entered in the credit side of the cash book.
6. The cash book receipts side was overcast by Rs.100
7. The pass book payments side was under caste by Rs. 300

UNIT – V

13. a). The following is the Trial Balance of B. Govil as on 31-3-2020:

Particulars	Debit Rs.	Credit Rs.
Cash in hand	540	
Cash at Bank	2,630	
Purchases	40,675	
Sales		98,780
Return Inwards	680	
Return Outwards		500
Wages	10,480	
Fuel and Power	4,730	
Carriage on Sales	3,200	
Carriage on Purchases	2,040	
Stock (1-4-97)	5,760	
Buildings	30,000	
Freehold Land	10,000	
Machinery	20,000	
Patents	7,500	
Salaries	15,000	
General Expenses	3,000	
Insurance	600	
Drawings	5,245	
Capital		71,000
Sundry Debtors	14,500	
Sundry Creditors		6,300
Closing Stock		
	1,76,580	1,76,580

Prepare the Trading and Profit and Loss Account and Balance Sheet as on 31-3-2020. The Stock on 31-3-2020 is Rs. 6,800.

(Or)

13. b). The following is the Trial Balance of Ram Lal on March 31, 2020.

Debit Balances:		Rs.		
Bank		7,500	Bills Receivable	7,500
Purchases (adjusted)	34,96,000		Stock (31 st March, 2020)	3,06,250
Salaries		21,000		
Carriage on Sales		2,500	Credit Balances:	
Carriage on Purchases		2,000	Capital	2,00,000
Lighting		1,500	Bills Payable	50,000
Buildings	1,35,000		Loan	1,00,000
Rate and Taxes		2,000	Sales	36,00,000
Sundry Debtors		40,000	Discount	2,000
Furniture		30,000	Commission	500
Cash in Hand		1,250	Sundry Creditors	1,00,000

Rates have been prepaid to the extent of Rs. 600. During the year, bad debts amounted to

Rs 2,500. A provision @ 5% has to be made on debt .

Buildings have to be depreciated at 2% and Furniture at 10%.

Prepare the Trading and Profit & Loss A/c and the Balance Sheet as on March 31, 2020.

I Year B Com (General, Taxation, CA and Business Analytics))-

Semester – I

Course 1B: Business Organization and Management

MODEL PAPER

[TIME: 3 Hours]

[Max. Marks: 75]

Section – A [5 x 5 = 25]

Answer any FIVE of the following questions.

1. Classify the trade.
2. What are the different kinds of industries?
3. What are the characteristic features of partnership?
4. What are the merits and demerits of sole trading business?
5. Distinguish between memorandum of association and articles of association?
6. Distinguish between management and administration?
7. What are the levels of management?
8. What are the principles of organizing?

Section – B [5 X 10 = 50]

Answer FIVE questions

UNIT – I

9. a. What are the characteristic features of business?
Or
b. What are the various functions of business?

UNIT – II

10. a. What are the characteristic features of a company?
Or
b. Distinguish between private limited and public limited company?

UNIT – III

11. a. What steps should be taken into account while commencement of a new public limited company?
Or
b. What are the contents of prospectus?

UNIT – IV

12. a. Explain Fayol's 14 principles of management.
Or
b. Explain Nature and scope of management.

UNIT – V

13. a. What are the various functions of management?

Or

b. What are the merits and demerits of Line and staff organization?

SRI VENKATESWARA UNIVERSITY

B.Com. DEGREE COURSE IN Computer Applications and Business Analytics

I SEMESTER - W.E.F. 2021-22

Course I C : INFORMATION TECHNOLOGY

MODEL QUESTION PAPER

Time: 3 hours

Marks: 75 marks

Note: This question paper contains two parts A and B.

Part A is compulsory which carries 25 marks. Answer any five of the following questions in Part A.

Part B consists of 5 Units. Answer any one full question from each unit. Each question carries 10 marks

PART - A

Answer any *Five* of the following question.

(5X5=25M)

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATION
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course - 2A: FINANCIAL ACCOUNTING

(Common to B.Com (General/Computer Applications/Taxation)

Learning Outcomes:

At the end of the course the student will able to;

- ▶ Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- ▶ Analyze the accounting process and preparation of accounts in consignment and joint venture.
- ▶ Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- ▶ Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- ▶ Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

SYLLABUS

Unit-I: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line — Written Down Value — Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves: Meaning — 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 (including Problems).

Unit-III: Insurance claims: Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (including Problems).

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).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment — Accounting Procedure — Methods of Keeping Records Wne Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari - **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V .L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Seminar
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Proforma invoice and account sales
- 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

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATION
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course - 2B: BUSINESS ECONOMICS

(Common to B.Com (General/Computer Applications/Taxation)

Learning Outcomes:

At the end of the course, the student will able to;

- ▶ Describe the nature of economics in dealing with the issues of scarcity of resources.
- ▶ Analyze supply and demand analysis and its impact on consumer behaviour.
- ▶ Evaluate the factors, such as production and costs affecting firms behaviour.
- ▶ Recognize market failure and the role of government in dealing with those failures. ▶ Use economic analysis to evaluate controversial issues and policies.
- ▶ Apply economic models for managerial problems, identify their relationships , and formulate the decision making tools to be applied for business.

Syllabus

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand — Determinants to Demand

—Demand Function -Law of Demand — Demand Curve — Exceptions to Law of Demand - Elasticity of Demand — Measurements of Price Elasticity of Demand

Unit — III: Production, Cost and Revenue Analysis: Concept of Production Function — Law of Variable Proportion -Law of Returns to Scale – Break Even Analysis -Advantages..

Unit-IV: Market Structure: Concept of Market — Classification of Markets -Perfect Competition — Characteristics—Equilibrium Price -Monopoly —Characteristics —Equilibrium Under Monopoly.

Unit-V: National Income: Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

References:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics -Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- ♦ Assignments
- ♦ Student Seminars
- ♦ Quiz, JAM
- ♦ Study Projects
- ♦ Group Discussion
- ♦ Graphs on Demand function and demand curves
- ♦ Learning about markets
- ♦ The oral and written examinations (Scheduled and surprise tests),
- ♦ Market Studies
- ♦ Individual and Group project reports,
- ♦ Annual talk on union and state budget
- ♦ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATIONS
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)
Course – 2: E- Commerce & Web Designing

(Five units with each unit having 12 hours of class work)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. *Remembers and states in a systematic way (Knowledge)*

1. Understand the foundations and importance of E-commerce
2. Define Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational
3. Describe the infrastructure for E-commerce
4. Discuss legal issues and privacy in E-Commerce
5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. *Explains (Understanding)*

6. Recognize and discuss global E-commerce issues
7. Learn the language of the web: HTML and CSS.

C. *Critically examines, using data and figures (Analysis and Evaluation)*

8. Analyze the impact of E-commerce on business models and strategy
9. Assess electronic payment systems
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity)

Use the Systems Design Approach to implement websites with the following steps:

- Define purpose of the site and subsections
- Identify the audience

- Design and/or collect site content
- Design the website theme and navigational structure
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts

E. Build a site based on the design decisions and progressively incorporate tools and techniques covered.

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATIONS
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)
Course – 2: E- Commerce & Web Designing
SYLLABUS

Unit

I Unit I: Introduction:

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce.

Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution And Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

II Unit-II: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

III Unit-III: On-line Business Transactions:

Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services (Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment} Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.)

IV Unit-IV: Website designing

Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling.

Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

V Unit V: Security and Encryption:

Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope Of E-Security), Security Threats in The E-Commerce Environment (Security Intrusions And Breaches, Attacking Methods Like Hacking, Sniffing, Cyber-Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients)

Learning Resources (E-commerce & Web Designing)

References:

- (1) E-commerce and E-business Himalaya publishers
- (2) E-Commerce by Kenneth C Laudon, PEARSON INDIA
- (3) Web Design: Introductory with MindTap Jennifer T Campbell, Cengage India
- (4) HTML & WEB DESIGN:TIPS& TECHNIQUES JAMSA, KRIS, McGraw Hill
- (5) Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson
- (6) HTML & CSS: COMPLETE REFERENCE POWELL,THOMAS, McGrawHill

Online Resources:

<http://www.kartrocket.com>
<http://www.e-commerceceo.com>
<http://www.fastspring.com>
<https://teamtreehouse.com/tracks/web-design>

Practical Component: @ 2 hours/week/batch

1. Creation of simple web page using formatting tags
2. Creation of lists and tables with attributes
3. Creation of hyperlinks and including images
4. Creation of forms
5. Creation of framesets
6. Cascading style sheets – inline, internal and external

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

MEASURABLE

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity)
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)

5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

GENERAL

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs from individual and collaborative work

SRI VENKATESWARA UNIVERSITY

B. Com **DEGREE COURSE IN COMPUTER APPLICATIONS**

FIRST YEAR - SECOND SEMESTER

(Under CBCS W.E.F. 2020-21)

Course – 2: E- Commerce & Web Designing

MODEL QUESTION PAPER

Time: 3 hours

Marks: 75 marks

Note: This question paper contains two parts A and B.

Part A is compulsory which carries 25 marks. Answer any five of the following questions in Part A.

Part B consists of 5 Units. Answer any one full question from each unit. Each question carries 10 marks

PART – A

Answer any Five of the following question.

(5X5=25M)

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATION
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)
2A - FINANCIAL ACCOUNTING
(Common to B.Com (General/Computer Applications/Taxation)

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

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

- 1 Contents of **Unit-I (Theory/small problem)**
- 2 Contents of **Unit-II (Theory/small problem)**
- 3 Contents of **Unit-III (Theory/small problem)**
- 4 Contents of **Unit-IV (Theory/small problem)**
- 5 Contents of **Unit-V (Theory/small problem)**
- 6 Contents of **Unit-I to Unit V (Theory/small problem)**
- 7 Contents of **Unit-I to Unit V (Theory/small problem)**
- 8 Contents of **Unit-I to Unit V (Theory/small problem)**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9a Contents of Unit-I(Problem only)
(OR)
- 9b Contents of Unit-I(Problem only)
- 10 a Contents of Unit- II(Problem only)
(OR)
- 10b Contents of Unit-II(Problem only)
- 11 a Contents of Unit-I II(/Problem only)
(OR)
- 11 b Contents of Unit-III(Problem only)
- 12 a Contents of Unit-IV(Problem only)
(OR)
- 12 b Contents of Unit-IV(Problem only)
- 13a Contents of Unit-V(Problem only)
(OR)
- 13 b Contents of Unit-V(Problem only)

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATION
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

2B - BUSINESS ECONOMICS
(Common to B.Com (General/Computer Applications/Taxation)

RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks: 75]

Section-A

[5X5=25]

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

- 1 Contents of **Unit-I**
- 2 Contents of **Unit-II**
- 3 Contents of **Unit-III**
- 4 Contents of **Unit-IV**
- 5 Contents of **Unit-V**
- 6 Contents of **Unit-I to Unit V**
- 7 Contents of **Unit-I to Unit V**
- 8 Contents of **Unit-I to Unit V**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 a Contents of **Unit-I**
(OR)
- 9 b Contents of **Unit-I**
- 10 a Contents of **Unit-II**
(OR)
- 10 b Contents of **Unit-II**
- 11 a Contents of **Unit-III**
(OR)
- 11 b Contents of **Unit-III**
- 12 a Contents of **Unit-IV**
(OR)
- 12 b Contents of **Unit-IV**
- 13 a Contents of **Unit-V**
(OR)
- 13 b Contents of Unit-V

SRI VENKATESWARA UNIVERSITY
B.Com. COMPUTER APPLICATION
FIRST YEAR - SECOND SEMESTER
Under CBCS W.E.F. 2020-21

2C - E-COMMERCE AND WEB DESIGNING
RECOMMENDED FORMAT FOR MODEL QUESTION PAPER

Time: 3 Hours]

[Max. Marks: 75]

Section-A

[5X5=25]

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

- 1 Contents of **Unit-I**
- 2 Contents of **Unit-II**
- 3 Contents of **Unit-III**
- 4 Contents of **Unit-IV**
- 5 Contents of **Unit-V**
- 6 Contents of **Unit-I to Unit V**
- 7 Contents of **Unit-I to Unit V**
- 8 Contents of **Unit-I to Unit V**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 a Contents of **Unit-I**
(OR)
- 9 b Contents of **Unit-I**
- 10 a Contents of **Unit-II**
(OR)
- 10 b Contents of **Unit-II**
- 11 a Contents of **Unit-III**
(OR)
- 11 b Contents of **Unit-III**
- 12 a Contents of **Unit-IV**
(OR)
- 12 b Contents of **Unit-IV**
- 13 a Contents of **Unit-V**
(OR)
- 13 b Contents of **Unit-V**

SRI VENKATESWARA UNIVERSITY : TIRUPATI

B.COM. (Gen./ TAXATION / CA) SYLLABUS III SEMESTER

(Under CBCS W.E.F. 2021-22)

COURSE 3A: ADVANCED ACCOUNTING

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

SYLLABUS

Unit-I : Self Balancing System: Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (including Problems).

Unit-II : Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III: Accounting for Non Profit Organisations: Non Profit Entities - Meaning - Features of Non-Profit Entities – Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units.

SRI VENKATESWARA UNIVERSITY

B.COM. (Gen./ TAXATION / CA) SYLLABUS

III SEMESTER

(Under CBCS W.E.F.2021-22

Course 3B: Business Statistics

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

Unit 3: Measures of Dispersion and Skewness: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation Karl Pearson's, Bowley's Co-efficient of Skewness. (including problems)

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error - Spearman's Rank-Correlation (including problems)

Unit 5: Index Numbers: Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Paache, Bowley and Fisher's Ideal index- Time reversal and Factor reversals tests- Cost of Living Index (including problems)

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

Suggested Co-Curricular Activities

- ◆ Student Seminars, Quiz
- ◆ Problem Solving Exercises
- ◆ Observe Live Population Clocks – India and world
- ◆ Collection of statistical data of village/town, District, State, Nation
- ◆ Participate in Crop Cutting Experiments at villages
- ◆ Percentiles in CET exams
- ◆ Practice Statistical Functions in MS Excel
- ◆ Draw diagrams and Graphs in MS Excel
- ◆ Use statistical tools in real life like class/college results, local production etc
- ◆ Prepare questionnaire and schedule
- ◆ Application of averages in everyday life
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY
B.A. / B.Sc / B.COM (COMPUTER APPLICATIONS)
III SEMESTER
(Under CBCS W.E.F. 2021-22)

PROGRAMMING WITH C & C++

(Five units with each unit having 12 hours of class work)

Model Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Develop programming skills
2. Declaration of variables and constants use of operators and expressions
3. learn the syntax and semantics of programming language
4. Be familiar with programming environment of C and C++
5. Ability to work with textual information (characters and strings) & arrays

B. Explains (Understanding)

6. Understanding a functional hierarchical code organization
7. Understanding a concept of object thinking within the framework of functional model
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. Critically examines, using data and figures (Analysis and Evaluation)

9. Choose the right data representation formats based on the requirements of the problem
10. Analyze how C++ improves C with object-oriented features
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

- D. Working in 'Outside Syllabus Area' under a Co-curricular Activity
(Creativity)

Planning of structure and content, writing, updating and
modifying computer programs for user solutions

- E. Exploring C programming and Design C++ classes for code reuse
(Practical skills***)

PROGRAMMING WITH C & C++

SYLLABUS

Unit

I Introduction and Control Structures:

History of 'C' - Structure of C program - C character set, Tokens, Constants, Variables, Keywords, Identifiers - C data types - C operators - Standard I/O in C - Applying if and Switch Statements

II Loops And Arrays:

Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays

III Strings and Functions:

Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference - Recursion

IV Classes and Objects

Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions- Static Functions -Constructor - Types of constructors - Destructors - Unary Operators

V Inheritance:

Inheritance - Types of Inheritance -Types of derivation- Public - Private - Protected Hierarchical Inheritance - Multilevel Inheritance - Multiple Inheritance - Hybrid Inheritance

Learning Resources (Course 3C: : Programming with C & C++)

References:

- (1) E. Balagurusamy "Object oriented programming with C++
- (2) R.Ravichandran "Programming with C++"
- (3) **Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill**
- (4) Expert C Programming: Deep Secrets Kindle Edition [Peter van der Linden](#)
- (5) Let Us C [YashavantKanetkar](#)
- (6) The C++ Programming Language [Bjarne Stroustrup](#)
- (7) C++ Primer [Stanley B. Lippman](#), [Josée Lajoie](#), [Barbara E. Moo](#)

Online Resources:

<https://www.tutorialspoint.com/cprogramming/index.html>

<https://www.learn-c.org/>

<https://www.programiz.com/c-programming>

<https://www.w3schools.in/c-tutorial/>

<https://www.cprogramming.com/tutorial/c-tutorial.html>

<https://www.tutorialspoint.com/cplusplus/index.html>

<https://www.programiz.com/cpp->

[programminghttp://www.cplusplus.com/doc/tutorial/](http://www.cplusplus.com/doc/tutorial/)

<https://www.learn-cpp.org/>

<https://www.javatpoint.com/cpp-tutorial>

Practical Component: @ 2 hours/week/batch

1. Write C programs for
 - a. Fibonacci Series
 - b. Prime number
 - c. Palindrome number
 - d. Armstrong number.
2. 'C' program for multiplication of two matrices

3. 'C' program to implement string functions
4. 'C' program to swap numbers
5. 'C' program to calculate factorial using recursion
6. 'C++' program to perform addition of two complex numbers using constructor
7. Write a program to find the largest of two given numbers in two different classes using friend function
8. Program to add two matrices using dynamic constructor
9. Implement a class string containing the following functions:
 - a. Overload + operator to carry out the concatenation of strings.
 - b. Overload == operator to carry out the comparison of strings.
10. Program to implement inheritance.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

MEASURABLE

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity))
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

General

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Structure of B.Com (Computer Applications) Programme under Revised CBCS

Sl. No	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.	4A	Corporate Accounting	5	4	25	75
2.	4B	Cost and Management Accounting	5	4	25	75
3.	4C	Income Tax	5	4	25	75
4.	4D	Business Laws	5	4	25	75
5.	4E	Object Oriented Programming with Java	3	4	25	75
6.		Object Oriented Programming with Java Practical	2	1	0	50
7.	4F	Data Base Management System	3	4	25	75
		Data Base Management System Practical	2	1	0	50
Total			30	26	150	550

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4A: Corporate Accounting

Learning Outcomes:

At the end of the course, the student will be able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

SYLLABUS:

Unit-I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit-II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit-III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

Unit –IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT – V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Suggested Co-Curricular Activities:

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4B: Cost and Management Accounting

Learning Outcomes:

At the end of the course, the student will be able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

SYLLABUS:

UNIT-I: Introduction:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT-II: Material and Labour Cost:

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

UNIT-III: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT-V: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- ◆ Debate on methods of payments of wages
- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted by them
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4C:Income Tax

Learning Outcomes:

At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

Syllabus:

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4D:Business Law

Learning Outcomes:

At the end of the course, the student will be able to;

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

Syllabus:

Unit-I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract - Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit-II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

Unit-V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

References:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

Suggested Co-Curricular Activities

- ◆ Seminar on Basics of Indian Contract Act, 1872
- ◆ Quiz programs
- ◆ Co-operative learning
- ◆ Seminar on Cyber Law
- ◆ Group Discussions
- ◆ Debate on Offer, Agreement, and Contract
- ◆ Creation of Contract by abiding rules of Indian Contract Act, 1872
- ◆ Making a sale by abiding rules of Sale of Goods Act, 1930
- ◆ Guest lecture by a Lawyer/Police officer
- ◆ Celebrating consumers day by creating awareness among the students
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY
CBCS – UG SYLLABUS
(w.e.f. 2021-22)
BA/ B.Sc/B.Com (COMPUTER APPLICATIONS)

IV Semester

Course 4E: Object Oriented Programming with Java

Learning Outcomes:

At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

SYLLABUS:

Unit I: Introduction to OOPs: Problems in Procedure Oriented Approach, Features of Object Oriented Programming

Introduction to Java: Features of Java, The Java Virtual Machine (JVM), Parts of Java program, Naming Conventions in Java, Data Types in Java, Operators in Java, Reading Input using scanner Class, Displaying Output using System.out.println (), Command Line Arguments.

Unit II: Control Statements in Java: if... else, do... while Loop, while Loop, For loop, Switch Statement, break Statement, continue Statement

Arrays: Types of Arrays, array name, length,

Strings: Creating Strings, String Class Methods, String Comparison, Immutability of Strings.

Unit III: Classes and Objects: Object Creation, Initializing the Instance Variables, Access Specifiers, Constructors

Inheritance: Inheritance, Types of Inheritance

Polymorphism: Method overloading, Operator overloading

Abstract Classes: Abstract Method and Abstract Class

Unit IV: Packages: Package, Different Types of Packages, Creating Package and Accessing a Package

Streams: Stream classes, Creating a File using File Output Stream, Reading Data from a File using File Input Stream, Creating a File using File Writer, Reading a File using File Reader

Unit V: Exception Handling: Errors in Java Program, Exceptions, throws Clause, throw Clause, Types of Exceptions

Threads: Single Tasking, Multi-Tasking, Uses of Threads, Creating a Thread and Running it, Terminating the Thread, Thread Class Methods.

References:

1. The Complete Reference JAVA Seventh Edition Herbert Schildt. Tata McGraw Hill Edition.
2. Core Java: An Integrated Approach, Dr. R. Nageswara Rao &Kogent Learning Solutions Inc.
3. E. Balaguruswamy, Programming with JAVA, A primer, 3e, TATA McGrawHill Company

Online Resources:

<https://stackify.com/java-tutorials/>

<https://www.w3schools.com/java/>

<https://www.javatpoint.com/java-tutorial>

<https://www.tutorialspoint.com/java/index.html>

Practical Component:@ 2 hours/week/batch

1. Write a program to implement command line arguments.
2. Write a program to read Student Name, Reg.No, Marks and calculate Total, Percentage,and Result. Display all the details of students .
3. Write a program to perform String Operations.
4. Java program to implement Addition of two N X N matrices.
5. Java program to implement bubble sort.
6. Java program to demonstrate the use of Constructor.
7. Calculate area of the following shapes using method overloading.
a.Rectangle b. Circle c. Square
8. Implement multilevel inheritance
9. Java program for to display Serial Number from 1 to 5 by creating two Threads
10. Java program to demonstrate the following exception handlings
a. Divided by Zero b. Array Index Out of Bound c. Arithmetic Exception

SRI VENKATESWARA UNIVERSITY
B.Sc/B.Com/BA (COMPUTER APPLICATIONS)
(w.e.f. 2021-22)
IV Semester

Course 4F:Database Management System
(Five units with each unit having 12 hours of class work)

Model Outcomes for Database Management System

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

B. Remembers and states in a systematic way (Knowledge)

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including E-R diagrams and database normalization
4. Understand Functional Dependency and Functional Decomposition

C. Explains (Understanding)

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages

D. Critically examines, using data and figures (Analysis and Evaluation)

7. Apply various Normalization techniques
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity)
Design and implement a small database project

E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)

SRI VENKATESWARA UNIVERSITY
B.Sc/B.Com/BA (COMPUTER APPLICATIONS)
w.e.f. 2021-22
IV Semester

Course 4F: Database Management System

SYLLABUS

Unit	Details
I	Overview of Database Management System Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.
II	File-Based System File Based System. Drawbacks of File-Based System, DBMS Approach, Advantage of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their products.
III	Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.
IV	Structured Query Language Introduction, History of SQL Standards, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.
V	PL/SQL: Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control Cursors, Steps to Create a Cursor, Procedure, Functions, Packages, Exceptions Handling, Database Triggers, Types of triggers.

Learning Resources (Course 4F: Database Management System)

References:

1. Paneerselvam:Database Management system,PHI.
2. David Kuklinski, Osborne, Data management system McGraw Hill Publication.
3. Shgirley Neal And Kenneth LC Trunik Database management system in Business-PHI.
4. Godeon C. EVEREST, Database Management-McGraw Hill Book Company.
5. MARTIN,Database Management-Prentice Hall of India, New Delhi.
6. Bipin C.Desai ,`An Introduction to Database System`,Galgotia Publications
7. Korth, Database Management System.
8. Navathe, Database Management System.
9. S. Sumathi, S. Esakkirajan,Fundamentals of Relational Database Management System

Online resources:

[http:// www.onlinegdb.com/](http://www.onlinegdb.com/)

[http:// www.tutorialspoint.com/](http://www.tutorialspoint.com/)

<http://learnsql.com>

<https://www.codecademy.com/learn/learn-sql/>

<https://www.w3schools.com/sql/default.asp>

Practical Component: @ 2 hours/week/batch

1. Create tables department and employee with required constraints.
2. Initially only the few columns (essential) are to be added. Add the remaining columns separately by using appropriate SQL command.
3. Basic column should not be null
4. Add constraint that basic should not be less than 5000.
5. Calculate hra, da, gross and net by using PL/SQL program.
6. The percentage of hra and da are to be stored separately.
7. When the da becomes more than 100%, a message has to be generated and with user permission da has to be merged with basic.
8. Empno should be unique and has to be generated automatically.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity))
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

General

1. Group Discussion
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

SRI VENKATESWARA UNIVERSITY
B.Sc/B.Com/BA (COMPUTER APPLICATIONS)
(w.e.f. 2021-22)
IV Semester

Recommended Format for Question Paper

For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

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

(at least 4 problems must be given)

- 1 Contents of **Unit-I**
- 2 Contents of **Unit-II**
- 3 Contents of **Unit-III**
- 4 Contents of **Unit-IV**
- 5 Contents of **Unit-V**
- 6 Contents of **Unit-I to Unit V**
- 7 Contents of **Unit-I to Unit V**
- 8 Contents of **Unit-I to Unit V**

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 a Contents of **Unit-I**(Theory/Problem)
(OR)
- 9 b Contents of **Unit-I**(Problem)

- 10 a Contents of **Unit-II**(Theory/Problem)
(OR)
- 10 b Contents of **Unit-II**(Problem)

- 11 a Contents of **Unit-III**(Theory/Problem)
(OR)
- 11 b Contents of **Unit-III**(Problem)

- 12 a Contents of **Unit-IV**(Theory/Problem)
(OR)
- 12 b Contents of **Unit-IV**(Problem)

13 a Contents of **Unit-V**(Theory/Problem)

(OR)

13 b Contents of **Unit-V**(Problem)

THREE YEAR B.A. DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018
(CHOICE BASED CREDIT SYSTEM)

FIFTH SEMESTER

Part I — Accountancy

(Elective I — Accounting)

Paper II : 5.2 — GOODS AND SERVICES TAX FUNDAMENTALS

(Common for B.Com., General, ASP & SM, CA and Taxation)

(w.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

PART - A

విభాగము - ఎ

Answer any FIVE of the following questions.

క్రింది వానిలో ఏవైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

(Marks : 5 × 3 = 15)

1. (a) Need of GST.
GST యొక్క అవసరం.
- (b) UTGST.
UTGST.
- (c) Taxes subsumed under GST.
GST పరిగణలోకి వచ్చే పన్నులు.
- (d) GST Council.
GST కౌన్సిల్
- (e) Single GST.
ఒంటి GST
- (f) GST on services.
సేవలపై GST.

[P.T.O.]

- (g) Dual GST.
ద్వంద్వ GST.
- (h) IGST model.
IGST మోడల్.
- (i) Input Tax Credit.
ఇన్పుట్ ట్యాక్స్ క్రెడిట్.
- (j) Mixed supply.
మిశ్రమ సరఫరా.

PART - B

విభాగము - బి

Answer ONE question from each Unit.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానము వ్రాయుము.

(Marks : 5 × 12 = 60)

UNIT - I

2. What are the advantages of GST? Explain.
వస్తు సేవల వస్తు యొక్క ప్రయోజనాలు ఏవి? వివరించండి.

Or

3. Give a short note on the requirement of New Tax reforms in India.
భారతదేశంలో కొత్త వస్తు సంస్కరణల అవసరం గురించి సూచన ఇవ్వండి.

UNIT - II

4. Write about the Australian model of GST.
GST యొక్క ఆస్ట్రేలియన్ మోడల్ గురించి వ్రాయండి.

Or

5. Write about the comprehensive structure of GST model in India.
భారతదేశంలో GST మోడల్ యొక్క సమగ్ర నిర్మాణం గురించి వ్రాయండి.

UNIT - III

6. Discuss the impact of GST on petroleum products.

పెట్రోలియం ఉత్పత్తులపై GST ప్రభావం గురించి చర్చించండి.

Or

7. Explain the taxes and duties outside the purview of GST.

వస్తు సేవల వస్తు యొక్క పరిధి వెలుపల ఉన్న వస్తులు, సుంకాలను వివరించుము.

UNIT - IV

8. What are the major advantages of IGST model?

IGST మోడల్ యొక్క ప్రధాన ప్రయోజనాలు ఏమిటి?

Or

9. List out transactions covered under IGST.

IGST క్రింది జరుగు వ్యవహారములను గూర్చి వ్రాయుము.

UNIT - V

10. Write a brief note on how to determine time of supply of goods and services.

వస్తువులు, సేవల సమయమును ఎలా నిర్ధారిస్తారో వ్రాయుము.

Or

11. What is ITC? Explain it with suitable example.

ఇన్పుట్ టాక్స్ క్రెడిట్ అనగానేమి? తగిన ఉదాహరణలతో వివరించుము.

SECTION - B

సెక్షన్ - బి

Answer ONE question from each Unit.

క్రింది వానిలో ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానం వ్రాయండి.

(Marks : 5 × 12 = 60)

UNIT I

2. What is Costing? Explain advantages and disadvantages of costing accounting.
కాస్టింగ్ అనగానేమి? కాస్టింగ్ యొక్క ప్రయోజనాలు పరిమితులు తెల్పండి.

Or

3. From the following particulars, prepare a cost sheet.

Stock of finished goods 31.12.16 — 72,800

Stock of raw material 31.12.16 — 33,280

Purchase of raw material — 7,59,200

Productive wages — 5,16,880

Sales — 15,39,200

Stock of finished goods 31.12.17 — 78,000

Stock of raw material 31.12.17 — 35,360

Work overhead charges — 1,29,220

Office overheads — 70,000.

ఈ క్రింద ఇవ్వబడిన వివరాల నుండి వ్యయ నివేదికను తయారు చేయండి.

31.12.16 నాటి తయారైన వస్తువుల నిల్వ — 72,800

31.12.16 నాటి ముడి పదార్థాల నిల్వ — 33,280

కొనుగోలు చేసిన ముడి పదార్థాలు — 7,59,200

ఉత్పాదక వేతనాలు — 5,16,880

అమ్మకాలు — 15,39,200

31.12.17 నాటి తయారైన వస్తువుల నిల్వ — 78,000

31.12.17 నాటి ముడి పదార్థాల నిల్వ — 35,360

వర్క్ ఓవర్ హెడ్ ఖర్చు — 1,29,220

ఆఫీసు ఖర్చులు — 70,000.

UNIT II

4. Prepare stores ledger under weighted average method.

Date	Receipt Qty.	Rate	Issued Qty.
March 2	200	2.00	
10	300	2.40	
15	—	—	250 units
20	250	2.60	
25	—	—	200 units

భారత సగటు వద్దతి ద్వారా స్టాక్ ఖాతాను తయారు చేయండి.

పరిమాణం	వసూళ్లు పరిమాణం	రేటు	జారి పరిమాణం
మార్చి 2	200	2.00	
10	300	2.40	
15	—	—	250 యూనిట్లు
20	250	2.60	
25	—	—	200 యూనిట్లు

Or

5. Calculate :

- (a) Reorder Level.
- (b) Minimum Stock Level.
- (c) Maximum Stock Level.
- (d) Average Stock level.

Re-order quantity — 5000 units

Minimum consumption — 6000 units

Maximum consumption — 10000 units

Average consumption — 8000 units

Reorder period — 4 to 6 weeks.

క్రింది సమాచారం ఆధారంగా :

- (a) తిరిగి ఆర్డర్ చేయు స్థాయి.
- (b) కనిష్ట సరకు నిల్వ స్థాయి.
- (c) గరిష్ట సరకు నిల్వ స్థాయి.
- (d) సగటు సరకు నిల్వ స్థాయిలను గణించుము.

తిరిగి ఆర్డర్ చేయు పరిమాణం — 5000 యూనిట్లు

కనిష్ట వినియోగం — 6000 యూనిట్లు

గరిష్ట వినియోగం — 10000 యూనిట్లు

సగటు వినియోగం — 8000 యూనిట్లు

తిరిగి ఆర్డర్ చేయు కాలం — 4 నుండి 6 వారాలు

UNIT III

6. Discuss different methods of wages and bonus payment to labour.

శ్రామికులకు చెల్లించే వివిధ వేతనాలు మరియు బోనస్ పద్ధతులను చర్చించుము.

Or

7. Calculate earning of worker from the following information under :

Standard time – 48 hours

Standard production – 96 units

Time taken – 40 hours

Hour rate of wages – Rs. 50

Piece rate – Rs. 30 per unit

- (a) Time Rate Method.
- (b) Piece Rate Method.
- (c) Halsey Plan.
- (d) Rowan Plan.

శ్రామికుడి సింపాదనను క్రింది పద్ధతులలో లెక్కించండి.

ప్రామాణిక సమయం - 48 గంటలు

ప్రామాణిక ఉత్పత్తి - 96 యూనిట్లు

తీసుకున్న సమయం - 40 గంటలు

గంటకు వేతన రేటు - రూ. 50

పనిని బట్టి రేటు - రూ. 30 ఒక యూనిట్

(a) సమయం రేటు పద్ధతి.

(b) పీస్ రేట్ పద్ధతి.

(c) హోల్స్ షాన్.

(d) రోపన్ షాన్.

UNIT IV

8. What is contract costing? Explain its features.

కాంట్రాక్టు కాస్టింగ్ అనగానేమి? లక్షణాలు తెల్పండి.

Or

9. Prepare contract accounting :

Material — 1,60,000

Wages — 1,40,000

Direct charges — 1,00,000

Plant at site — 80,000

Closing material — 60,000

Outstanding wages — 2,000

Rs. 4,00,000 have been received from the contract being 80% of the work certified.

Work uncertified — 20,000

Contract price — 8,00,000.

కాంట్రాక్టు ఖాతాను తయారు చేయండి.

మేటిరియల్ — 1,60,000

వేతనాలు — 1,40,000

ప్రత్యక్ష ఖర్చులు — 1,00,000

జారి చేసిన ప్లాంటు — 80,000

ముగింపు మేటిరియల్ — 60,000

చెల్లించవలసిన వేతనాలు — 2,000

వచ్చిన నగదు 4,00,000 లో 80% పని ధృవీకరించబడినది.

ధృవీకరించని పని — 20,000

కాంట్రాక్టు ధర — 8,00,000.

UNIT V

10. From the following calculate :

(a) P/V Ratio.

(b) BEP.

(c) Margin of Safety.

Year	Sales	Profit
2016	3,00,000	40,000
2017	3,40,000	50,000

క్రింది వాటిని లెక్కించండి.

(a) P/V నిష్పత్తి

(b) BEP.

(c) రక్షణ అవధి

సంవత్సరం	అమ్మకాలు	లాభం
	రూ.	
2016	3,00,000	40,000
2017	3,40,000	50,000

Or

11. Explain the costing techniques.

కాస్టింగ్ టెక్నిక్స్ వివరించండి.

THREE YEAR B.A. DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018
CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

Part I — Accountancy
(Elective I — Accounting)

Paper III : 5.3 — ADVANCED CORPORATE ACCOUNTING
(Common for B.Com., General, ASP & SM, CA and Taxation)
(w.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

SECTION - A

విభాగము - ఎ

Answer any FIVE questions. All questions carry equal marks.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము. అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 3 = 15)

1. (a) Accounting Standards Committee (ASC)
అకౌంటింగ్ ప్రమాణాల కమిటీ (ASC)
- (b) Purchase consideration
కొనుగోలు ప్రతిఫలం
- (c) Net payment method
నికర చెల్లింపు పద్ధతి
- (d) Capital reduction account
మూలధన తగ్గింపు ఖాతా
- (e) Internal reconstruction
అంతర్గత పునర్నిర్మాణం
- (f) Liquidators remuneration
లిక్విడేటర్ పారితోషికం

[P.T.O.]

(g) Holding company

హోల్డింగ్ కంపెనీ

(h) Capital reserve.

మూలధన రిజర్వు.

SECTION - B

విభాగము - బి

Answer ONE question from each Unit.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానము వ్రాయుము.

(Marks : 5 × 12 = 60)

UNIT - I

2. Explain the objectives of accounting standard board.

అకౌంటింగ్ ప్రమాణాల బోర్డు ధ్యేయాలను వివరింపుము.

Or

3. Explain the scope of accounting standards.

అకౌంటింగ్ ప్రమాణాల యొక్క పరిధిని వివరించండి.

UNIT - II

4. What is meant by amalgamation in the nature of merger? What conditions it has to satisfy?

విలీన లక్షణ సంయోగం అనగానేమి? అది ఏ షరతులను సంతృప్తి పరచాలి.

Or

5. M Company Ltd. acquires the undertaking of N company Ltd. on 31.3.2018 for a purchase consideration of Rs. 2,60,000 to be paid by fully paid equity shares of Rs. 10 each. The balance sheet of the two companies on the date of acquisition is as follows.

Liabilities	M Ltd.	N Ltd.	Assets	M Ltd.	N Ltd.
	Rs.	Rs.		Rs.	Rs.
Share capital :			Fixed assets :		
Equity shares of			Land and buildings	1,20,000	80,000
Rs. 10 each fully paid	2,50,000	1,50,000	Plant and machinery	2,00,000	1,80,000

General reserve	1,20,000	18,000	Furniture and fitting	10,000	20,000
P and L account	10,000	53,000	Current assets :		
Development rebate reserve	10,000	37,000	Stock	55,000	40,000
Workmen compensation fund	15,000	24,000	Debtors	45,000	40,000
Current liabilities	45,000	95,000	Bank balance	20,000	17,000
	<u>4,50,000</u>	<u>3,77,000</u>		<u>4,50,000</u>	<u>3,77,000</u>

Pass the necessary journal entries in the books of N company Ltd. and M company Ltd. when amalgamation is in the nature of purchase.

31.3.2018 నాడు M కంపెనీ లిమిటెడ్ వారు N కంపెనీ లిమిటెడ్ వ్యాపారాన్ని కొనుగోలు చేశారు. కొనుగోలు ప్రతిఫలం రూ. 2,60,000 అను రూ. 10 విలువగల పూర్తిగా చెల్లించిన ఈక్విటీ వాటాలలో చెల్లించవలెను. కొనుగోలు తేదీనాడు M కంపెనీ మరియు N కంపెనీ ఆస్తి అప్పుల పట్టీలు క్రింది విధంగా ఉన్నాయి.

అప్పులు	M కంపెనీ	N కంపెనీ	ఆస్తులు	M కంపెనీ	N కంపెనీ
	రూ.	రూ.		రూ.	రూ.
వాటా మూలధనం :			స్థిరాస్తులు :		
రూ. 10 విలువగల పూర్తిగా చెల్లించిన ఈక్విటీ వాటాలలో	2,50,000	1,50,000	భూమి, భవనాలు	1,20,000	80,000
సాధారణ రిజర్వు	1,20,000	18,000	ప్లాంటు, యంత్రాలు	2,00,000	1,80,000
లాభనష్టాల ఖాతా	10,000	53,000	ఫర్నిచర్ మరియు బిగింపులు	10,000	20,000
అభివృద్ధి రిజేటు రిజర్వు	10,000	37,000	ప్రస్తుత ఆస్తులు :		
కార్మికుల నష్ట పరిహార నిధి	15,000	24,000	సరుకు	55,000	40,000
ప్రస్తుత అప్పులు	45,000	95,000	ఋణగ్రస్తులు	45,000	40,000
	<u>4,50,000</u>	<u>3,77,000</u>	బ్యాంకు నిల్వ	20,000	17,000
				<u>4,50,000</u>	<u>3,77,000</u>

సంయోగం కొనుగోలు పద్ధతి లక్షణముతో ఉన్నప్పుడు N కంపెనీ లిమిటెడ్ మరియు M కంపెనీ లిమిటెడ్ పుస్తకాలలో చిట్టాపద్దులు వ్రాయండి.

UNIT - III

6. Explain the importance of internal reconstruction.

అంతర్గత పునర్నిర్మాణము యొక్క ప్రాముఖ్యతను వివరించండి.

Or

7. The following is the Balance Sheet of X Ltd. as on 31.12.2017.

Liabilities	Rs.	Assets	Rs.
Share capital :		Goodwill	80,000
5,000 equity shares of Rs. 100 each	5,00,000	Plant and machinery	1,50,000
Sundry creditors	1,00,000	Furniture	35,000
		Current assets	2,00,000
		P and L a/c	1,35,000
	<u>6,00,000</u>		<u>6,00,000</u>

The following scheme of reconstruction was passed and sanctioned. 5,000 equity shares of Rs. 100 each are to be reduced to an equal number of shares of Rs. 50 each.

Goodwill and debit balance of P and L a/c are to be written off. Plant is to be reduced by Rs. 25,000 and furniture is to be reduced by Rs. 10,000.

Give journal entries and prepare reconstructed balance sheet.

31.12.2017 న X కంపెనీ Ltd వారి ఆస్తి అప్పుల పట్టి క్రింది విధంగా ఉంది.

అప్పులు	రూ.	ఆస్తులు	రూ.
వాటా మూలధనం :		గుడ్విల్	80,000
5,000 ఈక్విటీ వాటాలు ఒక్కొక్కటి రూ. 100 చొప్పున	5,00,000	ప్లాంటు, యంత్రాలు	1,50,000
వివిధ ఋణదాతలు	1,00,000	ఫర్నిచర్	35,000
		చరాస్తులు	2,00,000
		లాభనష్టాల ఖాతా	1,35,000
	<u>6,00,000</u>		<u>6,00,000</u>

మూలధనాన్ని ఒక్కొక్కటి రూ. 50 ల పూర్తిగా చెల్లించిన 5,000, రూ. 100 ఈక్విటీ వాటాలుగా తగ్గించడానికి నిర్ణయించారు. గుడ్విల్ మరియు లాభనష్టాల ఖాతా డెబిట్ నిల్వను రద్దు చేయాలి. ప్లాంటును రూ. 25,000 లతో మరియు ఫర్నిచరును రూ. 10,000 లతో తగ్గించాలి. చిట్టాపద్దులు వ్రాసి పునర్నిర్మింపబడిన ఆస్తి అప్పుల పట్టిని తయారుచేయండి.

UNIT - IV

8. Explain the procedure for preparation of liquidator's statement of account.

లిక్విడేటర్ నివేదిక యొక్క ఆకౌంట్‌ను తయారుచేసే విధానాన్ని వివరించండి.

Or

9. A Limited company when into voluntary liquidation with following liabilities :

	Rs.	Rs.
Trade creditors		12,000
Bank overdraft		20,000
Preference share capital		70,000
Equity share capital :		
10,000 equity shares of Rs. 10 each Rs. 9 called up	90,000	
Less : Calls in arrears	<u>2,000</u>	88,000
Cash received in advance on shares		28,000

The assets realised Rs. 2,00,000. Expenses of liquidation amounted Rs. 2,000 and liquidators remuneration Rs. 3,000. Calls in arrears are realised. Prepare liquidators final statement.

దిగువ పేర్కొన్న అప్పులు గలిగిన ఒక కంపెనీ స్వచ్ఛందంగా పరిసమాప్తి చెందడానికి తీర్మానించింది.

	రూ.	రూ.
వర్తక ఋణదాతలు		12,000
బ్యాంకు O.D		20,000
ఆధిక్యపు వాటా మూలధనము		70,000
ఈక్విటీ వాటా మూలధనము :		
10 రూ. విలువ గల 10,000 ఈక్విటీ వాటాలు రూ. 9 చెల్లించినవి	90,000	
తీ : పిలుపుల బకాయి	<u>2,000</u>	88,000
ముందుగా వసూలైన పిలుపు సొమ్ము		28,000

ఆస్తులపై రూ. 2,00,000 వసూలైంది. లిక్విడేషన్ ఖర్చులు రూ. 2,000 లిక్విడేటర్ ప్రతిఫలం రూ. 3,000 లిక్విడేటర్ తుది ఖాతా నివేదికను తయారుచేయండి.

UNIT – V

10. Explain the treatment of capital and revenue profits in holding company.

హోల్డింగ్ కంపెనీలో మూలధనము మరియు రాబడి లాభాలను ఏవిధంగా పరిగణిస్తారు?

Or

11. From the balance sheets given below, prepare a consolidated balance sheet of M Ltd and its subsidiary N Ltd, as on 31.3.2017.

Balance sheet of M and N Ltd companies.

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Share capital of Rs. 10 each	1,20,000	30,000	Buildings at cost	72,000	25,000
Trade creditors	15,000	5,000	Plant and machinery	30,000	10,000
General reserve	25,000	6,000	Stock at cost	18,000	3,000
Profit and loss a/c	12,000	9,000	Trade debtors	22,000	7,000
			Bank balance	5,000	5,000
			Shares in N Ltd.		
			2000 shares of Rs. 10 each	25,000	—
	<u>1,72,000</u>	<u>50,000</u>		<u>1,72,000</u>	<u>50,000</u>

At the date of acquisition of M Ltd. of its holding of 2000 shares Rs. 10 in N Ltd. the latter company had undistributed profits and reserves amounting to Rs. 5,000; none of which has been distributed since the date of acquisition.

దిగువ ఇచ్చిన ఆస్తి అప్పుల పట్టి ఆధారంగా M Ltd. దాని అనుబంధ కంపెనీ N Ltd. ల 31.3.2017 నాటి ఏకీకృత ఆస్తి అప్పుల పట్టి తయారుచేయుము.

M మరియు N లిమిటెడ్ కంపెనీల ఆస్తి అప్పుల పట్టిక

అప్పులు	రూ.	రూ.	ఆస్తులు	రూ.	రూ.
వాటా మూలధనం రూ. 10 వాటాలలో	1,20,000	30,000	భవనాలు (ఖరీదు)	72,000	25,000
ఋణదాతలు	15,000	5,000	ప్లాంటు, యంత్రాలు	30,000	10,000
సాధారణ రిజర్వు	25,000	6,000	సరుకు	18,000	3,000

లాభనష్టాల ఖాతా

12,000	9,000	ఋణగ్రస్తాలు	22,000	7,000
		బ్యాంకు నిల్వ	5,000	5,000
		N Ltd. లో 2000 వాటాలు		
		రూ. 10 చొప్పున	25,000	-
<u>1,72,000</u>	<u>50,000</u>		<u>1,72,000</u>	<u>50,000</u>

M Ltd, N Ltd. లో రూ. 10 ల 2,000 వాటాలు కొనుగోలు చేసిన తేదీన L Ltd.లో అవిభాజిత లాభాలు, రిజర్వు నిల్వ రూ. 5,000 ఉన్నది. కొనుగోలు తేదీ నుండి ఆస్తి అప్పుల తేదీ వరకు ఈ నిల్వ నుండి ఎలాంటి చెల్లింపు జరగలేదు.

THREE YEAR B.Com. DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018

CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

Paper VI : 5.6 — PROJECT MANAGEMENT

(Common to B.Com. – General, Comp. Appl., ASP & SM & Taxation and Tax Procedure)

(w.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

SECTION – A

సెక్షన్ - ఎ

Answer any FIVE of the following questions.

All questions carry equal marks..

ఈ క్రింది వాటిల్లో ఏవైనా ఐదింటికి సమాధానాలు రాయండి.

అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 3 = 15)

1. Project Management.

ప్రాజెక్ట్ నిర్వహణ.

2. Project Identification.

ప్రాజెక్ట్ గుర్తింపు.

3. Project Manager.

ప్రాజెక్ట్ నిర్వహకుడు.

4. Project Control.

ప్రాజెక్ట్ నియంత్రణ.

5. Performance Management.

సామర్థ్య నిర్వహణ.

[P.T.O.]

6. Teamwork.
జట్టు కృషి.
7. IRR.
ఐ.ఆర్.ఆర్.
8. Project Lifecycle.
ప్రాజెక్ట్ జీవన చక్రం.
9. C.P.M.
సి.పి.యమ్.
10. Project Evaluation.
ప్రాజెక్ట్ మూల్యాంకనం.

SECTION - B

సెక్షన్ - బి

Answer ONE question from each Unit.

All questions carry equal marks.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానాలు రాయండి.

అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 12 = 60)

UNIT I

11. Write the importance of Project Management.
పాజెక్టు నిర్వహణ యొక్క ప్రాముఖ్యతను వ్రాయండి.
- Or
12. Explain the steps involved in process of Project Management.
ప్రాజెక్ట్ నిర్వహణ ప్రక్రియలోని విభిన్న అంచెలను గురించి వివరింపుము.

UNIT II

13. Explain the activities of project planning.
ప్రాజెక్ట్ ప్రణాళికలలో వివిధ కార్యకలాపాలను వివరించండి.

Or

14. Write the steps involved in PERT Process.
PERT ప్రక్రియలోని అంచెలను వ్రాయండి.

UNIT III

15. Write the types of project termination.
ప్రాజెక్ట్ రద్దు లోని వివిధ రకాలను వ్రాయండి.

Or

16. Write the need for project execution and control.
ప్రాజెక్ట్ అమలు మరియు నియంత్రణల అవశ్యకతను వివరించండి.

UNIT IV

17. Write the challenges of Performance Management.
సామర్థ్య కొలత ఎదుర్కొంటున్న సవాళ్ళను వ్రాయండి.

Or

18. Write the importance of Performance Evaluation.
సామర్థ్య మూల్యాంకనం యొక్క ప్రాముఖ్యతను వ్రాయండి.

UNIT V

19. A company is considering purchase of a new machine. There are two alternative models X and Y. Prepare a statement of profit ability showing the payback period from the following information.

Details	Machine X	Machine Y
Estimated life of machine	4 Years	5 Years
Cost of machine	18,000	36,000
Estimated saving in scrap	1,000	1,600
Estimated saving in direct wages	12,000	16,000
Additional cost of maintenance	1,600	2,000
Additional cost on supervision	2,400	3,600

3

2-5-104
[P.T.O.]

ఒక కంపెనీ ఒక క్రొత్త మెషిన్‌ని కొనవలను అని నిర్ణయించింది. X మరియు Y అను రెండు యంత్రములలో తిరిగి చెల్లింపు కాలమున (payback period) ద్వారా ఏది ఎక్కువ లాభమున సమకూర్చునో ఒక పట్టిక తయారుచేసి ఒక యంత్రమును సూచించుము.

వివరాలు	యంత్రము X	యంత్రము Y
మంత్రం యొక్క అంచనా జీవితం	4 సం॥	5 సం॥
యంత్రం ఖర్చు	18,000	36,000
స్కాప్లో ఆదా చేయబడిన అంచన	1,000	1,600
ప్రత్యక్ష ఖర్చులు లో ఆదా అంచన	12,000	16,000
నిర్వహణకు అదనపు ఖర్చు	1,600	2,000
పర్యవేక్షణకు అదనపు ఖర్చు	2,400	3,600

Or

20. Explain discounted cash flow methods.

రాయితీ నగదు ప్రవాహం యొక్క పద్ధతులను వివరించండి.

THREE YEAR B.Com. (GENERAL AND TAXATION AND TAX PROCEDURE)
DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018

(CHOICE BASED CREDIT SYSTEM)

FIFTH SEMESTER

Elective IV — Banking and Financial Services

Paper II : 5.5 – RURAL AND FARM CREDIT

(w.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

SECTION – A

సెక్షన్ - ఎ

Answer any FIVE questions.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

(Marks : 5 × 3 = 15)

1. (a) Rupay Card

రూపే కార్డు

(b) Financial Inclusion

ఆర్థిక చేరిక

(c) SHG

స్వయం సహాయక బృందం.

(d) NABARD

నాబార్డు

(e) MGNREGA

మహాత్మాగాంధీ జాతీయ గ్రామీణ ఉద్యోగ హామీ పథకం

(f) KCC (Kisan Credit Card)

కిసాన్ క్రెడిట్ కార్డు

[P.T.O.]

(g) APCOB
APCOB

(h) PAC's
PAC's

(i) Eligibility conditions of farm credit?
వ్యవసాయ పరపతికి కావలసిన అర్హత నిబంధనలు.

(j) Types of agricultural Loans.
వ్యవసాయ ఋణాల యొక్క రకాలు.

SECTION - B

సెక్షన్ - బి

Answer ONE question from each Unit.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానము వ్రాయుము.

(Marks : 5 × 12 = 60)

UNIT - I

2. Explain the classifications of rural credit.

గ్రామీణ పరపతి యొక్క వర్గీకరణ గూర్చి వివరించండి.

Or

3. Explain financial inclusion and its importance.

ఆర్థిక చేరిక గురించి వివరించి దాని ప్రాముఖ్యతను తెలపండి.

UNIT - II

4. Explain about the role of SHG's in rural credit.

గ్రామీణ పరపతిలో స్వయం సహాయక బృందాల యొక్క పాత్ర గురించి వివరించండి.

Or

5. Explain the functions of central co-operative Banks.

కేంద్ర సహకార బ్యాంకుల యొక్క విధులు గూర్చి వివరించండి.

UNIT - III

6. Explain the problems and remedial measures of farm credit.

వ్యవసాయ పరపతిలోని సమస్యలు మరియు తీసుకోవల్సిన జాగ్రత్తలు గూర్చి వివరించండి.

Or

7. Explain the types of farm credit.

వ్యవసాయ పరపతిలోని రకాలను గురించి వివరించండి.

UNIT - IV

8. Explain the problems of recovery and overdues in farm credit.

వ్యవసాయ పరపతిలోని వసూళ్ళలో వున్న సమస్యలు అదనపు బాకీలు ఉన్నప్పుడు ఎదురయ్యే సమస్యలు గురించి వివరించండి.

Or

9. Explain the objectives and importance of APCOB.

APCOB యొక్క లక్ష్యాలు మరియు దాని ప్రాముఖ్యత గూర్చి వివరించండి.

UNIT - V

10. Discuss about the 3 C's of credit.

పరపతిలోని 3 C లను గురించి చర్చించండి.

Or

11. What are the conditions of employability of farm credit?

వ్యవసాయ పరపతి పొందుటకు అవసరమైన అర్హత షరతులు గురించి వ్రాయండి.

THREE YEAR B.A./B.Sc./B.Com. DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018
CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

Part I – Computer Applications

Paper –II : 5.4 — DATABASE MANAGEMENT SYSTEM

(Common for B.Com. Computer Applications Elective – II)

(w.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

PART - A

పార్ట్ - ఎ

Answer any FIVE questions. All questions carry equal marks.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము. అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 3 = 15)

1. (a) Explain Data and information.
డేటా మరియు ఇన్ఫర్మేషన్ ను వివరింపుము.
- (b) List any three objectives of DBMS.
DBMS యొక్క ఏవేని మూడు లక్ష్యాలను వ్రాయండి.
- (c) List the drawbacks of file-based system.
File-based system యొక్క ప్రతిబంధకాలను వ్రాయండి.
- (d) Write about DBMS Vendors.
DBMS విక్రేతలను గురించి వ్రాయండి
- (e) Define multivalued attribute and derived attribute.
Multivalued అట్రీబ్యూట్ derived అట్రీబ్యూట్లను వివరింపుము.
- (f) Explain in brief on generalization.
జేనేరిలిజేషన్ ను క్లుప్తంగా వివరింపుము.

[P.T.O.]

- (g) Write data types in SQL.
SQL లో డేటా టైప్స్ ను వ్రాయండి.
- (h) Write the syntax and example for any two set operations.
ఏవేని రెండు set ఆపరేషన్స్ ను ఉదాహరణలతో వ్రాయండి.
- (i) Write the structure of PL/SQL block.
PL/SQL బ్లాక్ ను వ్రాయండి.
- (j) What is a function? Write the syntax for defining a function in PL/SQL.
ఫంక్షన్ అనగానేమి ? PL/SQL లో ఫంక్షన్ యొక్క సింటాక్స్ ను వ్రాయండి.

PART - B

పార్ట్ - బి

Answer ONE question from each Unit. All questions carry equal marks.

వ్రతి యూనిట్ నందు ఒక ప్రశ్నలకు సమాధానములు వ్రాయుము. అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 12 = 60)

UNIT - I

2. Write in detail about the evolution of database management systems.
DBMS ఎవొల్యుయేషన్ గురించి విపులంగా విశదీకరించండి.

Or

3. Write a detailed note on different types of database management systems.
వివిధ రకాల డేటాబేస్ మ్యానేజ్మెంట్ సిస్టమ్స్ గురించి విపులంగా విశదీకరించండి.

UNIT - II

4. What is DBMS? Explain the advantages of DBMS.
DBMS అనగా నేమి? DBMS యొక్క ఉపయోగాలను వివరింపుము.

Or

5. Write a detailed note on data models.
డేటా మోడల్స్ గురించి విపులంగా విశదీకరించండి.

UNIT - III

6. What is relationship degree? Explain different degrees of relationship with example.
రిలేషన్షిప్ డిగ్రీ అనగానేమి? వివిధ రిలేషన్షిప్ డిగ్రీలను ఉదాహరణలతో వివరింపుము.

Or

7. What is Normalization? Explain 1NF, 2NF and 3NF with examples.
నార్మలైజేషన్ అనగానేమి? 1NF, 2NF మరియు 3NF లను ఉదాహరణలతో వివరింపుము.

UNIT - IV

8. Explain Data Definition Language commands with examples.
డేటా డెఫినిషన్ లాంగ్వేజ్ కమాండ్స్ లను ఉదాహరణలతో వివరింపుము.

Or

9. Write a detailed note on constraints.
Constraints గురించి విపులంగా విశదీకరించండి.

UNIT - V

10. Explain different control structures in PL/SQL with examples.
PL/SQL లో గల వివిధ కంట్రోల్ స్ట్రక్చర్స్ లను ఉదాహరణలతో వివరింపుము.

Or

11. Define a cursor. Explain explicit cursor management in detail.
కర్సర్ అనగా నేమి? ఎక్స్పిసిట్ కర్సర్ మేనేజ్మెంట్ గురించి విపులంగా విశదీకరించండి.

THREE YEAR B.A./B.Com./B.Sc. DEGREE (CBCS) EXAMINATION —
OCTOBER/NOVEMBER 2018

FIFTH SEMESTER

Part I — Computer Applications

Paper – III : 5.5 — WEB TECHNOLOGY

(Common for B.Com. Computer Applications Elective – II)

(W.e.f. 2017-2018)

Time : 3 hours

Max. Marks : 75

PART – A

విభాగము - ఎ

Answer any FIVE of the following. All questions carry equal marks.

ఏవేని ఐదు ప్రశ్నలకు జవాబులు వ్రాయుము. అన్ని ప్రశ్నలకు మార్కులు సమానము.

(Marks : 5 × 3 = 15)

1. (a) Write about bus topology in detail.
Topology గురించి విశదముగా వ్రాయుము.
- (b) Write the block structure of HTML program with example.
HTML program యొక్క block structure ను ఉదాహరణతో వ్రాయుము.
- (c) Write about headers and footers of HTML.
HTML నందలి headers and footers గురించి వ్రాయుము.
- (d) Discuss about formatting blocks of information.
సమాచారము యొక్క blocks ను format చేయుటను గురించి వివరింపుము.
- (e) Explain data types in java script with examples.
Java script నందలి data types ను ఉదాహరణలతో వివరింపుము.
- (f) What are the different operators available in JavaScript?
Java script నందలి వివిధ operators ఏవి?
- (g) Explain the purpose of keywords new and this in java script.
Java script నందలి new మరియు this keywords యొక్క అవసరాన్ని వివరింపుము.

[P.T.O.]

- (h) What is a regular Expression? Explain Regular Expression class functions.
Regular Expression అనగా నేమి? Regular Expression నందలి class functions ను వివరింపుము.
- (i) Explain about messages and conformations.
messages మరియు conformations గురించి వివరింపుము.
- (j) How to open a new window? Give example.
కొత్త window ను ఎవిధంగా open చేయుదుము? ఉదాహరణనిమ్ము.

PART - B

విభాగము - బి

Answer ONE question from each Unit. All questions carry equal marks.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు జవాబు వ్రాయుము. అన్ని ప్రశ్నకు మార్కులు సమానము.

(Marks : 5 × 12 = 60)

UNIT - I

2. Explain Lan Wan and Man topologies.

Lan ,Wan మరియు Man topologies ను వివరింపుము.

Or

3. Explain Hyperlink creation in detail with examples.

Hyperlink creation ను వివరముగ ఉదాహరణలతో వివరింపుము.

UNIT - II

4. Discuss about multimedia objects.

Multimedia objects గురించి చర్చించుము.

Or

5. How to create our own style sheet? Discuss in detail.

మనకు కావలసిన సొంత Style sheet ను ఏ విధముగా నిర్మింతువు? వివరముగా వివరింపుము.

UNIT - III

6. Explain scoping rules with suitable examples.

Scoping rules ను సరియైన ఉదాహరణలతో వివరింపుము.

Or

7. Discuss at least Five String functions with examples.

కనీసం ఐదు String functions ఉదాహరణలతో వివరింపుము.

UNIT - IV

8. What is an exception? Explain with suitable example.
Exception అనగా నేమి? ఉదాహరణతో వివరింపుము.

Or

9. Discuss Built-in objects in java script with examples.
Java script నందలి Built-in objects ను ఉదాహరణలతో చర్చించుము.

UNIT - V

10. What is data validation? Explain with suitable example.
Data validation అనగా నేమి? సరియైనా ఉదాహరణతో వివరింపుము.

Or

11. Explain rollover buttons with suitable example.
Rollover buttons ను సరియైనా ఉదాహరణతో వివరింపుము.

THREE YEAR B.Com. DEGREE EXAMINATION — OCTOBER/NOVEMBER 2018
THIRD YEAR EXAMINATION

Part II

Paper VII — CORPORATE ACCOUNTING

(Common for B.Com. — Corporate Secretaryship, B.Com. — Taxation, B.Com. — Office Management and Secretarial Practice, B.Com. — Advertising, Sales Preparation and Sales Management B.Com. — General and B.Com. — Computer Applications)

(Revised from 2010-2011)

Time : 3 hours

Max. Marks : 70

SECTION - A

సెక్షన్ - ఎ

Answer any FIVE questions. Each question carries 2 marks.

ఏవేని ఐదు ప్రశ్నలకు జవాబులు వ్రాయుము. ప్రతి ప్రశ్నకు 2 మార్కులు.

(Marks : 5 × 2 = 10)

1. (a) Accounting standard.
అకౌంటింగ్ ప్రమాణాలు.
- (b) Net asset method.
నికర ఆస్తుల పద్ధతి.
- (c) Capital reduction.
మూలధనం తగ్గింపు.
- (d) Counter receipt book.
నగదు తీసుకొనే పుస్తకం.
- (e) Annuities.
వార్షికాలు.
- (f) Surrender value.
వదులుకోలు విలువ.

[P.T.O.]

(g) Internal reconstruction.

అంతర్గత పునర్నిర్మాణము.

(h) Accumulated loss.

సంచిత నష్టాలు.

(i) Non-Performing Assets.

నిర్వర్తన లేని ఆస్తులు.

(j) What is time ratio?

కాల నిష్పత్తి అనగానేవి?

SECTION - B

సెక్షన్ - బి

Answer ONE question from each Unit. Each question carries 12 marks.

ప్రతి యూనిట్ నుండి ఒక ప్రశ్నకు సమాధానము వ్రాయుము. ప్రతి ప్రశ్నకు 12 మార్కులు.

(Marks : 5 × 12 = 60)

UNIT - I

2. What is valuation of share? Explain the need of valuation.

వాటాల మూల్యాంకనం అనగానేవి? దాని అవసరాన్ని వివరించండి.

Or

3. X Co. furnish the following :

(a) Profit earned	2014 -	70,000
	2015 -	1,20,000
	2016 -	90,000

(b) The profit include non-recurring income Rs. 10,000 per annum.

(c) Capital employed - 8,00,000.

(d) Normal rate of returns - 10%.

Calculate goodwill :

(i) 3 Years super profit method.

(ii) 2 Years average profit method.

X కంపెనీ క్రింది సమాచారం ఇవ్వబడింది

- (a) లాభాలు
- | | |
|--------|----------|
| 2014 - | 70,000 |
| 2015 - | 1,20,000 |
| 2016 - | 90,000 |

(b) పైలాభాలలో సం॥ నికీ 10,000 రూ. చొప్పున పునరావృతం కాని లాభము కలిసి వున్నది.

(c) వినియోగించిన మూలధనము - 8,00,000.

(d) ఆధార రాబడి రేటు - 10%

గుడ్విల్ను

- (i) 3 సం॥ ల అదనపు లాభాలను బట్టి
- (ii) 2 సం॥ల సగటు లాభాన్ని బట్టి లెక్కకట్టండి.

UNIT - II

4. X Co. Ltd. was incorporated on 1st July 2014 and received its certificate of commencement of business on 1st August 2014. The company bought the business of Y Ltd. with effect from 31st March 2014. Find out the profit available for dividends relate to the year 31.3.2015.

- (a) Sales for the year were 6,00,000 out of which sales upto 1st July were Rs. 2,50,000.
- (b) Gross profit for the year 1,80,000.
- (c) The expenses debited to the statement of profit and loss were :
- | | |
|--|--|
| Rent - 18,000 | Advertising - 36,000 |
| Salaries - 30,000 | Stationery - 7,200 |
| Director's fee - 9,600 | Commission on sales - 12,000 |
| Interest on debentures - 10,000 | Bad debts (Rs. 1,000 related to debt prior to incorporation) - 3,000 |
| Audit fee - 3,000 | |
| Discount on sales - 7,200 | |
| Depreciation - 48,000 | |
| General expenses - 9,600. | |
| Interest to vendor purchase consideration upto 1 st September 2014 - 6,000. | |

X Co. Ltd. జూలై 1, 2014 న స్థాపించగా ఆగస్టు 1, 2014న నమోదు పత్రము జారీ అయింది. మార్చి 31, 2014 Y Ltd. Co. వ్యాపారాన్ని కంపెనీ కొనుగోలు చేసింది. దిగువ వివరాల ద్వారా మార్చి 31 2015 తో అంతమయ్యే సంవత్సరానికి డివిడెండ్లకు లభ్యమయ్యే లాభాన్ని లెక్కించుము.

(a) సంవత్సరపు అమ్మకాలు రూ. 6,00,000 కాగా జూలై 1 నాటి నుండి అమ్మకాలు రూ.2,50,000.

(b) సంవత్సరపు స్థూల లాభము రూ. 1,80,000.

(c) లాభనష్టాల ఖాతాకు డెబిట్ చేసిన ఖర్చులు

అద్దె - 18,000

ప్రకటనలు - 36,000

జీతాలు - 30,000

స్టేషనరీ - 7,200

డైరెక్టర్లు పీజా - 9,600

అమ్మకాలపై కమిషన్ - 12,000

డిబెంచర్లు పై వడ్డీ - 10,000

రాని బాకీలు (నమోదు ముందు కాలమునకు

ఆడిట్ పీజా - 3,000

సంబంధించిన రూ. 1,000) - 3,000

అమ్మకాలపై డిస్కాంట్ - 7,200

తరుగుదల - 48,000

సాధారణ ఖర్చులు - 9,600.

అమ్మకం దారునికి 1 సెప్టెంబరు 2014 వరకు చెల్లించిన వడ్డీ రూ. 6,000.

Or

5. Prepare specimen and format of company final a/c as per Company Act.

కంపెనీ చట్టం ప్రకారం కంపెనీ ముగింపు లెక్కలు నమూనా వేయండి.

UNIT - III

6. What is Amalgamation? A company is amalgamated entries written to close the books.
సంయోగం అనగానేమి? ఒక కంపెనీతో సంయోగం చెందినప్పుడు పుస్తకాలు ముగించడానికి ఏ పద్ధతులు వ్రాస్తారు?

Or

7. The following is the balance sheet of a company as on 31st July 2015.

Liabilities	Rs.	Assets	Rs.
Issued capital 45,000 equity share of 20 each fully paid	9,00,000	Goodwill	25,000
45,000 5% preference share of 10 each fully paid	4,50,000	Premises	5,00,000
Sundry creditor	50,000	Plant & Machinery	4,00,000
		Stock	65,000
		Debtor	2,10,000
		Bank a/c	50,000
		P & L	1,50,000
	<u>14,00,000</u>		<u>14,00,000</u>

Shareholder resolves as follows :

- The preference shareholder to fore go dividend for 2014 and 2015. Their share are to be reduced to Rs. 8 per share paid up.
- The equity shares are to be reduced as 10 paid up.
- Goodwill and Profit and Loss a/c to be written off.
- Plant to be reduced by 1,00,000.

Give journal entries in the books of the company.

31 జూలై 2015 నాటికి కంపెనీ వారి ఆస్తి అప్పుల పట్టి వివరాలు దిగువనీయబడినవి

అప్పులు	రూ.	ఆస్తులు	రూ.
45,000 ఈక్విటీ వాటాలు వాటా 1కి రూ. 20 చొవన పూర్తిగా చెల్లించినవి	9,00,000	గుడ్విల్	25,000
45,000 5% ఆదికృష్ట వాటాలు వాటా 1కి రూ. 10 చొప్పున పూర్తిగా చెల్లించినవి	4,50,000	ఆవరణలు	5,00,000
వివిధ ఋణదాతలు	50,000	ప్లాంటు మరియు యంత్రాలు	4,00,000
		సరుకు	65,000
		వివిధ ఋణగ్రస్తులు	2,10,000
		బ్యాంకులో నగదు	50,000
		లాభనష్టాల ఖాతా	1,50,000
	<u>14,00,000</u>		<u>14,00,000</u>

వాటాదారులు క్రింది విధంగా తీర్మానించారు.

- (a) ఆధిక్యపు వాటాదారులు 2014 మరియు 2015 సం॥ లకు సంబంధించిన డివిడెండును పదులుకోవడానికి వారి వాటాలను ఒక్కొక్క వాటా రూ. 8 చెల్లింపు కల్గినట్లు తగ్గించుకొనుటకు
 - (b) ఈక్విటీ వాటాలు రూ. 10 చెల్లింపు కల్గినట్లు తగ్గించుకొనుటకు
 - (c) గుడ్విల్ మరియు లాభనష్టాలు నిల్వలను రద్దు పరచడం
 - (d) ప్లాంటు విలువను రూ. 1,00,000 విలువ మేరకు తగ్గించడం.
- కంపెనీ పుస్తకాల చిట్టాపద్ధులను తయారుచేయండి.

UNIT - IV

8. What is Rebate on bill discounted? Write its accounting treatment?

హుండి డిస్కాంట్ రిబేటు అనగానేమి? దానిని ఏ విధంగా లెక్కిస్తారు?

Or

9. From the following information, prepare P & L a/c of the Ram Bank Ltd. for the year ended 31st March 2016.

Interest on loan 3,00,000

Interest on fixed deposit 2,75,000

Commission 10,000

Brokerage 20,000

Salaries & Allowance 1,50,000

Discount on bill (Gross) 1,52,000

Interest on cash credit 2,40,000

Interest on temporary OD in current a/c 30,000

Interest on saving bank deposit 87,000

Postage, Telegram 10,000

Printing 20,000

Sundry expenses 10,000

Rent 15,000

Taxes licenses 10,000

Audit fee 10,000.

Additional information :

- (a) Rebate on bill discounted 2,000.
- (b) Salary to managing director 30,000.
- (c) Provision for bad debt 40,000.
- (d) Provision for income tax @ 50%.
- (e) Interest 4,000 on doubtful debt was wrongly credited interest on loan a/c.
- (f) Provide 15,000 as dividend.

దిగువ ఇచ్చిన వివరాల నుండి రామ్ బ్యాంకు Ltd. వారి 31.3.16 తో అంతమయ్యే సంవత్సరానికి లాభనష్టాల ఖాతాను తయారుచేయండి.

ఋణాలపై వడ్డీ 3,00,000

ఫిక్సిడ్ డిపాజిట్లపై వడ్డీ 2,75,000

కమీషన్ 10,000

బ్రోకరేజీ 20,000

జీతాలు ఎలవెన్యులు 1,50,000

బిల్లుల పై డిస్కాంటు (స్థూలం) 1,52,000

క్యాష్ క్రెడిట్ల పై వడ్డీ 2,40,000

కరెంటు ఖాతాలలోని తాత్కాలిక ఓవర్ డ్రాఫ్ట్ల పై వడ్డీ 30,000

సేవింగ్స్ డిపాజిట్ల పై వడ్డీ 87,000

పోస్టేజీ, టెలిగ్రామ్లు 10,000

ముద్రణ 20,000

వివిధ ఖర్చులు 10,000

అద్దె 15,000

పన్నులు, లైసెన్సులు 10,000

ఆడిట్ ఫీజు 10,000.

అదనపు సమాచారము :

- (a) డిస్కాంటు చేసిన బిల్లుల పై రిబేటు 2,000.
- (b) మేనేజింగ్ డైరెక్టరు జీతము 30,000.
- (c) రానిబాకీల ఏర్పాటు 40,000.
- (d) ఆదాయపు పన్ను ఏర్పాటు 50%.
- (e) సంశయాత్మక బాకీల పై వడ్డీ రూ. 4,000 ఋణదాతపై వడ్డీ ఖాతాకు పారపాటున క్రెడిట్ చేయడమైనది.
- (f) డివిడెండుకు రూ. 15,000 ఏర్పాటు చేయండి.

UNIT - V

10. Prepare Revenue A/c of Life Insurance Company with imaginary figures.

జీవిత భీమా కంపెనీ యొక్క రెవిన్యూ ఖాతాను ఊహించిన అంకెలతో తయారుచేయుము.

Or

11. The life fund of a life assurance company was 96,48,000 as on 31st March 2016. The interim bonus paid during the inter variation period was 2,48,000. The periodical actuarial valuation determined the net liability 84,25,000. Surplus brought forward from the previous valuation was 9,50,000. The directors of the company proposed to carry forward 10,31,000 and to divide the balance between the shareholders and policy holders in the ratio of 1 : 10. Show

- (a) The valuation balance sheet.
- (b) The net profit for the valuation period and the distribution of the surplus.

31.3.2016 న ఒక జీవిత భీమా కంపెనీ నిధి రూ. 96,48,000. ఆ సంవత్సరములో లేదా మూల్యాంకన మధ్యకాలంలో చెల్లించిన మధ్యకాలిక బోనస్ 2,48,000 భీమా గణకుని ప్రకారము నికర భాధ్యత రూ. 84,25,000 లుగా నిర్ణయించారు. గత మూల్యాంకనము నుండి తెచ్చిన మిగులు మొత్తము రూ. 9,50,000 డైరెక్టర్లు రూ. 10,31,000 లను ముందుకు తీసుకు వెళ్ళాలని ప్రతిపాదించారు. మిగతా నిల్వ వాటాదారులు మరియు పాలసీదారుల మధ్య 1 : 10 నిష్పత్తిలో పంచడానికి డైరెక్టర్లు నిర్ణయించారు.

పై వివరముల నుండి

- (a) మూల్యాంకన ఆస్తి అప్పుల పట్టీ.
- (b) మూల్యాంకన కాలానికి నికర లాభము మరియు మిగులు పంపిణీని చూపండి.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

TABLE-6: B.COM (CA)- SEMESTER – VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC1G	6.1 Advanced Cost Accounting	100	25	75	6	4
2.	DSC2G	6.2 Auditing	100	25	75	6	4
3.	DSC3G	6.3 Management Accounting	100	25	75	6	4
4.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	Cluster Electives I. A e-Commerce	100	25	75	5	4
		6.4 e-Payments System Practical's	50		50	2	2
		6.5 Tally Practical's	100 50	25	75 50	5 2	4 2
5.	Elective-DSC 2 H/Inter-disp./Gen. Elec.	6.6 Project Work: Real time student project may be submitted	100		100	5	4
6.	Elective-DSC 3 H/Inter-disp./Gen. Elec.	2. Computer Applications 6.4 e-Commerce Applications 6.5 Tally Practical's (50+50) 6.6 Project work : Working on the application of Tally package in organisations/ Internship/ Projects in e-commerce companies on the Design and creation of websites					
Total			700			37	28
Grand Total							

NOTE* OPT ONE ELECTIVE FROM THE ABOVE ELECTIVES AND THAT SHOULD BE RELEVANT TO THE ELECTIVE IN THE V SEMESTER I.E. IF TAKEN FIRST ELECTIVE IN V SEMESTER IN VI SEMESTER ALSO SHOULD SELECT FIRST ELECTIVE VISE VERSA

NOTE:# PROJECT WORK EVALUATED BY THE COMMERCE EXTERNAL EXAMINER

TALLY PRACTICAL'S SHOULD BE EVALUATED BY THE EXTERNAL EXAMINER

DSC 1 G 6.1 ADVANCED COST ACCOUNTING

Unit-I: Preparation of Reconciliation statement : Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

Unit-II: Process Costing : Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in loss weight, normal loss, abnormal and abnormal gain (including problems)

Unit-III: Operating Costing : meaning and the various types of operating costing businesses i.e. Transport costing Problems with Transport Costing only, relating to – operating Cost per kilo meter and passenger Kilo meter.

Unit-IV: Standard Costing - meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

Unit-V: Budget Costing : Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of fixed budget and flexible budget only.

REFERENCES:

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.
9. Cost Accounting problems – Khanna Ahuja Pandey

Sri Venkateswara University
Model Paper
III B.Com
Semester – VI, April, 2018
DSC 1G 6.1 – ADVANCED COST ACCOUNTING

Time: 3 hours

Max.Marks: 75 M

Section - A

Answer any Five of the following

1. a) Companies with suitability of process costing b) Abnormal Loss
c) Features of process costing d) Operating costing
e) Transport costing f) Standard costing
g) Material variance h) Budget

Section - B

UNIT-I

2. Prepare a statement of reconciliation from the following:

	Rs.
Net loss as per cost accounts	34,500
Net loss as per financial accounts	40,950
Works overhead under recovered in costing	6,240
Administrative overhead recovered in excess	3,400
Depreciation recovered in costing	11,200
Depreciation charged in financial accounts	12,500
Interest on investments not included in costing	6,000
Goodwill written off	5,000
Provision for doubtful debts in financial accounts	1,260
Stores adjustment credit in financial accounts	950
Loss of stock charged in financial accounts	3,000

3. In a factory, works overheads are absorbed at 100% of labour cost and office overheads at 20% of works cost.

Prepare i) Cost Sheet ii) Profit & loss account and iii) Reconciliation Statement if the total expenditure consists of :

	Rs.
Material	24,600
Wages	33,200
Factory expenses	32,840
Office expenses	22,420

10% of the output is in stock at the end and sales are Rs.1,38,400

UNIT-II

4. 100 units are introduced into process A at a cost of Rs.9,600 and an expenditure of Rs.4,800 is incurred. From the past experience, it is assessed that wastage normally arises to the extent of 15% of units introduced. The scrap value is at Rs.10 per unit. The actual output of process A is 90 units, transferred to process B. In process the output is 75 units which is transferred to Finished goods account and the scrap expected in B is 10%. The expenditure of Materials for Rs.4,800, Labour Rs.3,600 and other expenses Rs.5,400. The scrap value is at Rs.15 per unit Prepare Process Accounts, Abnormal Gain & Loss Account and Normal Loss Account.

5. The product of a company passes through two processes to completion known as X and Y. From past experience it is ascertained that loss is incurred in each process as:

Process X – 2% Process Y – 5%

In each case, the percentage of loss is computed on the number of units entering the process concerned. The loss of each process possesses a scrap value. The loss of processes X and Y is sold at Rs. 5 per 100 units. The output of each process passes immediately to the next process and the finished units are passed into stock.

	Process X	Process Y
	Rs.	Rs.
Materials consumed	6,000	4,000
Direct labour	8,000	6,000
Manufacturing expenses	1,000	1,000

20,000 units have been issued to Process X at a cost of Rs.10,000. The output of each process has been as under:

Process X 19,500; Process Y 18,800

Prepare Process Accounts.

UNIT-III

6. Sri Lakshmi Travels, a transport company is running a fleet of six buses between two towns 75 kms.apart. The seating capacity of each bus is 40 passengers. The following particulars are available for the month of April 2017.

	Rs.
Wages of Drivers, Conductors, etc.	14,400
Salaries of office and supervisory staff	15,000
Diesel oil., etc.	20,320
Repairs and maintenance	1,200
Taxes and insurance	2,400
Depreciation	3,900
Interest and other charges	3,000

The actual passengers carried were 80% of the capacity. All the buses run all the days in the month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

OR

7. Mr. Srinivasulu furnishes you the following data and wants you to compute the cost per running km of vehicle A.

	Rs.
Cost of vehicle	4,50,000
Road licence per year	1,800
Annual supervision & salaries	7,200
Driver's wages per hour	40
Cost of fuel per litre	52
Repairs & maintenance per km	22
Tyres cost per km	4
Insurance premium p.a.	1,700
Garage rent per year	15,300
Kms run per litre	20
Kms run during the year	15,000
Estimated life of vehicle in kms	1,00,000
Average tonnage carried	6

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms per hour on an average.

UNIT-IV

8. From the following particulars Calculate a) Material price variance b) Material usage variance and c) Material cost variance

Material purchased - 3,000 kgs at Rs.6 per kg

Standard quantity of material fixed for one unit of finished product - 25 kgs at Rs.4 per kg.

Opening stock of material - Nil Closing stock of material - 500 kgs Actual output during the period - 80 units.

9. From the following information of product No.888, calculate

- i) Material cost variance ii) Material price variance iii) Material usage variance
iv) Material mix variance

Material	Standard Qty. in Kgs	Standard Price Rs.	Actual quantity in Kgs	Actual price Rs.
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25
	48		48	

DSC 2G 6.2 AUDITING

Unit-I: Auditing: Meaning – Objectives – Errors and Frauds - Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit – Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions – Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

Sri Venkateswara University
Model Paper
III B.Com
Semester – VI, April, 2018
DSC 2G 6.2 – AUDITING

Time: 3 hours

Max.Marks: 75 M

Section - A

Answer any Five of the following

1. a) Auditing
c) Internal Audit
e) Audit Note Book
g) Vouching
- b) Auditing as a Vigil Mechanism
d) Government Audit
f) Investigation
h) Auditors qualifications

Section - B
UNIT-I

2. Define Auditing. Explain objectives of Auditing
3. Describe the importance of Auditing.

UNIT-II

4. Describe the various types of Audit.
5. Distinguish between Cost Audit and Financial Audit

UNIT-III

6. What steps should be taken in to A/c vehicle commencement of New Audit?
7. What are the contents of Audit programme?

UNIT-IV

8. “Vouching is the essence of Auditing”. Discuss?
9. Distinguish between Audit and Investigation?

UNIT-V

10. What are the Rights and duties of company Auditor?
11. What are the contents of Audit Report?

DSC 3G 6.3 MANAGEMENT ACCOUNTING

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting – Scope and limitations of management accounting - Functions of Management Accounting and its importance (Theory only)

Unit–II: Financial statement analysis - Financial Statement analysis and interpretation Comparative statements – Common size analysis and trend analysis (including problems).

Unit–III: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, turnover or activity and solvency ratios (including problems).

Unit–IV: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–V: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

References:

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi
3. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
4. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
6. Charles T. Horngren, [et.al.](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
9. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

Sri Venkateswara University
Model Paper
III B.Com
Semester – VI, April, 2018
DSC 3G 6.3 – MANAGEMENT ACCOUNTING

Time: 3 hours

Max.Marks: 75 M

Section – A

Answer any Five of the following

- | | |
|--|---|
| <p>1. a) Liquidity Ratios
 c) Funds from operation
 e) Cash flow statement
 g) Common size statement</p> | <p>b) Gross Profit Ratio
 d) Operating Activities
 f) Limitations of Ratio Analysis
 h) Cost Accounting</p> |
|--|---|

Section – B

UNIT-I

2. Explain scope and limitations of Management Accounting
3. Explain the functions & importance of Management Accounting

UNIT-II

4. Dhandapani & Co. Ltd., furnishes the following Balance Sheets for the years 2014 and 2015. Prepare common-size balance sheets.

Balance sheets

Liabilities	2014 Rs.	2015 Rs.	Assets	2014 Rs.	2015 Rs.
Share capital	2,00,000	3,00,000	Buildings	4,00,000	4,00,000
Reserves	6,00,000	7,00,000	Machinery	6,00,000	10,00,000
10% Debentures	2,00,000	3,00,000	Stock	2,00,000	3,00,000
Creditors	3,00,000	5,00,000	Debtors	2,00,000	2,50,000
Bills payable	1,00,000	80,000	Cash at Bank	1,00,000	50,000
Tax payable	1,00,000	1,20,000			
	15,00,000	20,00,000		15,00,000	20,00,000

5. The following are the extracts from the income statements of Bright Ltd., for the 6 years ending 2015. You are required to calculate trend percentages, taking 2014 as the base year and give two major conclusions you can draw.

(figures in thousands)

Particulars	2012	2013	2014	2015	2016	2017
Sales	300	340	420	480	520	600
Cost of goods sold	180	204	256	287	300	330
Office Expenses	40	42	45	50	55	60
Selling expenses	20	25	30	40	50	60
Net profit/loss	60	69	89	103	115	150

UNIT-III

6. The following figures relate to the trading activities of a company for the year ended 31-03-2016.

Particulars	Rs.	Particulars	Rs.
Sales	1,00,000	Salary of salesmen	1,800
Purchases	70,000	Advertising	700
Closing stock	14,000	Travelling expenses	500
Sales returns	4,000	Salaries (office)	3,000
Dividend received	1,200	Rent	6,000
Profit on sale of fixed assets	600	Stationery	200
Loss on sale of shares	300	Depreciation	1,000
Opening stock	11,000	Other expenses	2,000
		Provision for tax	7,000

You are required to calculate

1. Gross profit ratio
2. Operating profit ratio
3. Operating ratio
4. Net profit ratio

7. The following figures are extracted from the Balance Sheet of X Ltd., as on 31st December:

	2012 Rs.	2013 Rs.
Stock	25,000	40,000
Debtors	10,000	16,000
Cash at Bank	5,000	4,000
Creditors	8,000	15,000
Bills payable	2,000	3,000
Provision for Taxes	5,000	7,000
Bank Overdraft	5,000	15,000

Calculate the Current Ratio and Quick Ratio for the two years.

UNIT-IV

8. Prepare a schedule of changes in working capital from the following Balance Sheets:

Balance Sheets

Liabilities	2014 Rs.	2015 Rs.	Assets	2014 Rs.	2015 Rs.
Share capital	50,000	50,000	Fixed assets	18,000	28,000
10% Debentures	10,000	20,000	Investments:		
Bills payable	18,000	6,000	Non-trading	10,000	10,000
Outstanding expenses	6,000	9,000	Trading	8,000	9,000
Trade Creditors	33,000	40,000	Inventories	12,000	18,000
			Trade Debtors	40,000	48,000
			Accrued interest	4,000	6,000
			Unexpired insurance	-	3,000
			Cash at bank	17,000	2,000
			Cash in hand	8,000	1,000
	1,17,000	1,25,000		1,17,000	1,25,000

9. The following are the summarised Balance Sheets of Malar Industries Ltd., as on 31st December 2009 and 2010:

Balance Sheet

Liabilities	2009 Rs.	2010 Rs.	Assets	2009 Rs.	2010 Rs.
<i>Capital:</i>			Fixed Assets	41,000	40,000
7% Redeemable preference shares	-	10,000	<i>Less: Depreciation</i>	<u>11,000</u>	<u>15,000</u>
Equity shares	40,000	40,000		30,000	
General reserve	2,000	2,000	<i>Current assets:</i>		
Profit & Loss A/c	1,000	1,200	Debtors	20,000	24,000
Debentures	6,000	7,000	Stock	30,000	35,000
<i>Current Liabilities:</i>			Prepaid expenses	300	500
Creditors	12,000	11,000	Cash	1,200	3,500
Provision for tax	3,000	4,200			
Proposed dividend	5,000	5,800			
Bank overdraft	12,500	6,800			
	<u>81,500</u>	<u>88,000</u>		<u>81,500</u>	<u>88,000</u>

- Prepare: i) Statement showing changes in the working capital.
ii) A statement of sources and applications of funds.

UNIT-V

10. From the following data you are required to calculate the cash from operations: funds from operations for the year 1998 Rs.84,000. Current assets and liabilities as on 1-4-08 and 31-03-09 were as follows:

	1-4-08 Rs.	31-03-09 Rs.
Trade creditors	1,82,000	1,94,000
Trade debtors	2,75,000	3,15,000
Bills receivable	40,000	35,000
Bills payable	27,000	31,000
Inventories	1,85,000	1,70,000
Trade investments	40,000	70,000
Outstanding expenses	20,000	25,000
Prepaid expenses	5,000	8,000

11. From the following Balance Sheets as on 31-03-15 and 31-03-14, prepare a Cash Flow Statement:

Liabilities	31.03.2015 Rs.	1.04.2014 Rs.	Assets	31.03.2015 Rs.	1.04.2014 Rs.
Share capital	1,50,000	1,00,000	Fixed assets	1,50,000	1,00,000
Profit & Loss A/c	80,000	50,000	Goodwill	40,000	50,000
General reserve	40,000	30,000	Stock	80,000	30,000
6% Debentures	60,000	50,000	Debtors	80,000	50,000
Creditors	40,000	30,000	Bills Receivable	20,000	30,000
Outstanding exp.	15,000	10,000	Bank	15,000	10,000
	<u>3,85,000</u>	<u>2,70,000</u>		<u>3,85,000</u>	<u>2,70,000</u>

B.COM. (CA.) DEGREE COURSE – III YEAR

SEMESTER – VI – PROJECT WORK

Marks: Project work–70+Viva-voce-30 marks

Objectives

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

Internship

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

Project Work Guidelines

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31st December of the year.

CLUSTER ELECTIVE 10 A – COMPUTER APPLICATIONS

DSC H 6.4 – E – COMMERCE APPLICATIONS

Unit-I: e-Commerce Frame work : Traditional vs. e-Business Applications – Anatomy of e-Commerce Applications – present day trends.

Unit-II: Net work Infrastructure of e-Commerce : Components of I-way – Global information distribution networks – Public policy issues – Internet as a network infrastructure – Business of the internet commercialization

Unit-III: Network Security : Client server network security – Firewalls and Network security – Data and message security – Encrypted documents and Electronic mail.

Unit-IV: Electronic Commerce and World Wide Web : Consumer oriented E- Commerce, Electronic Payments systems, Electronic Data Interchange (EDI) EDIapplications inbusiness EDI and E-Commerce EDI implementation

Unit-V: Intra-organisational e-Commerce : e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform

Reference Books:

1. R. Kalakota and A.B. Whinston, Frontiers of Electronic Commerce, Addison Wesley
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Saily Chan, Electronic Commerce Management, John Wiley

MODEL QUESTION PAPER
VI SEMESTER-B.COM (CA)
(CHOICE BASED CREDIT SYSTEM)
E –COMMERCE APPLICATIONS

Time: 3 Hrs

Max Marks: 75

SECTIONS –A

Answer any FIVE questions

1. Answer any five questions each question carries 3 marks **5 *3=15**
- a. E –Commerce vs Traditional Commerce
 - b. Internet
 - c. E-Mail Advantages
 - d. Advantages of E-Payments
 - e. Digital Library
 - f. Network Security
 - g. Digital Tokens
 - h. Data and msg Security

SECTION – B

Answer any ONE question from each unit.
Each question carries 10 marks

Answer at least one question from each unit each question carries 12 marks **5*12 =60**

Unit-1

2. What is E-Commerce? Explain the applications of e-commerce?

Or

3. Explain about business model?

Unit -2

4. Explain about e-commerce infrastructure requirements?

Or

5. Explain the components of information way (I-way)?

Unit- 3

6. Describe the client server network security?

Or

7. What is firewall? Explain its types?

Unit- 4

8. Explain about electronic data interchange (EDI)?

Or

9. Explain about e-payment modes?

Unit- 5

10. Explain about document management in e-commerce?

Or

11. What is SCM? Explain advantages and disadvantages?

CLUSTER ELECTIVE 1 A – E COMMERCE

DSC H 6.5 TALLY

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

Unit II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House

B.COM. (CA) DEGREE COURSE – III YEAR

SEMESTER – VI – PROJECT WORK

Marks: Project work–70+Viva-voce-30 marks

Objectives

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