



# **SRI VENKATESWARA UNIVERSITY : TIRUPATI**

## **PROGRAMME: THREE-YEAR B Com**

(Computer Applications)

### **Domain Subject: Commerce**

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

### **I Year B Com (CA), Semester – I**

### **Course 1A: 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)

### **Domain Subject: Commerce**

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

I Year B Com (CA), 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 Demerits 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)**

**Domain \_\_\_\_\_ Subject: Commerce**

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

**I Year B Com (CA), Semester- I**

**Discipline: COMPUTER APPLICATIONS**

**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)**

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#### **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.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 form individual and collaborative work

**Domain Subject: Commerce**  
**Semester-wise Syllabus under**  
**CBCS (w.e.f. 2020-21 Admitted**  
**Batch)**

**I Year B Com (Gen & CA)-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		<b>Rs.</b>
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	
19.	Creditors	6,900	
20.	Closing Stock	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 31<sup>st</sup> 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
		<u>582</u>			<u>582</u>
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		
	<b>1,76,580</b>	<b>1,76,580</b>

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 <sup>st</sup> 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 (Gen & CA)-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**

**I SEMESTER - W.E.F. 2020-21**

## **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)**

<b>1.</b>	
<b>2.</b>	
<b>3.</b>	
<b>4.</b>	
<b>5.</b>	
<b>6.</b>	
<b>7.</b>	
<b>8.</b>	



**SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**Three-Year BCom (General)**

**Revised Syllabus under CBCS  
(with effect from the Academic Year 2020-21)**

**Domain Subject: Commerce**

Sl. No	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
						Mid Sem	Sem End
1	I	1A	Fundamentals of Accounting (Gen.)	5	4	25	75
2	I	1B	Business Organization and Management (Gen.)	5	4	25	75
3	I	1C	Business Environment (Gen)	5	4	25	75

**SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**PROGRAMME: THREE-YEAR B Com**

(General)

**Course Code: Domain Subject: Commerce**

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

I Year B Com (Gen.)–Semester – I

***Course : 1A - 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 – Book Keeping 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. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
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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**

(General)

### **Course Code: Domain Subject: Commerce**

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

I Year B Com (Gen) – 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 Demerits 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 B COM**

(General)

### **Course Code: Domain Subject: Commerce**

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

I Year B Com (Gen ) – Semester – I

### **Course 1C: Business Environment**

#### **Learning Outcomes:**

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

#### **SYLLABUS:**

**Unit-I:Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment – Environmental Analysis.

**Unit – II:Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

**Unit-III: Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**Unit – IV:Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**Unit-V:Global Environment :**Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

**Suggested Readings:**

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

**Suggested Co-Curricular Activities:**

- ◆ Seminar on overview of business environment
- ◆ Debate on micro v/s macro dimensions of business environment
- ◆ Co-operative learning
- ◆ Seminar on Monetary policies of RBI
- ◆ Debate on social, political and legal environment
- ◆ Group Discussions on Global environment and its impact on business
- ◆ To learn about NITI Ayog and National Development Council
- ◆ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- ◆ Reports on WTO, BRICS, SAARC etc.
- ◆ Examinations (Scheduled and surprise tests) on all units.

**Domain Subject: Commerce**  
**Semester-wise Syllabus under**  
**CBCS (w.e.f. 2020-21 Admitted**  
**Batch)**

**I Year B Com (Gen & CA)-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		<b>Rs.</b>
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	
19.	Creditors	6,900	
20.	Closing Stock	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 31<sup>st</sup> 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
		<u>582</u>			<u>582</u>
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		
	<b>1,76,580</b>	<b>1,76,580</b>

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 <sup>st</sup> 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.

**SRI VENKATESWARA UNIVERSITY: TIRUPATI**

**I Year B Com (Gen & CA)-Semester – I**

**Course 1B: Business Organization and Management**

**W.E.F.2020-21**

**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 : TIRUPATI**

**I Year B Com (General)-Semester – I**

**Course 1C: Business Environment**

**W.E.F. 2020-21**

**MODEL PAPER**

**[TIME: 3 Hours]**

**[Max. Marks: 75]**

**Section – A [5 x 5 = 25]**

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

1. Define business environment
2. Explain Technological environment
3. Write the differences between Economic growth and economic development.
4. Write about 5 year plans in India.
5. Explain Monetary policy.
6. Write about NITI Ayog.
7. Write about BRICS.
8. Explain about the legal changes in Business Environment.

**Section – B [5 X 10 = 50]**

**Answer FIVE questions**

**UNIT – I**

9. a. Explain Nature and Scope of Business Environment.

**OR**

- b. Explain the types of Business Environment.

**UNIT – II**

10. a. What is Economic Environment? Explain the nature and scope of economic environment.

**OR**

- b. What are the features, objectives and need of economic planning?

**UNIT – III**

11. a. What are the features and components of New Economic Policy?

**OR**

- b. Explain the main contents of 1991 Industrial policy resolution.

#### **UNIT – IV**

12. a. Explain briefly the concept of social justice and write its principles and challenges.  
OR  
b. What do you know about political stability? Write the advantages and disadvantages of political environment?

#### **UNIT – V**

13. a. Explain the functions and role of WTO.  
OR  
b. What do you know about Globalization? Write about SAARC and ASEAN in Globalization.

**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 APPLICATION**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**Course - 2C: E-COMMERCE & WEB DESIGNING**

**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, Behaviors, CSS Layouts

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

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

**Course - 2C: E-COMMERCE & WEB DESIGNING**

**SYLLABUS**

**Unit I: Introduction:**

E-commerce, Meaning-Nature-Concepts –Advantages & Disadvantages -Reasons for Transacting Online - Types of E-Commerce - e-commerce Business Models

**Unit-II: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money) - Digital Signatures- Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer)

**Unit-III: On-line Business Transactions:**

Meaning – Purpose - Advantages and Disadvantages of Transacting Online - Online Marketing - Online Services (Financial, Travel and Career) - Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.)

**Unit-IV: Website designing**

Designing of a home page -HTML document - Anchor tag Hyperlinks -Head and Body section - Header Section (Title, Links, Colorful Pages, Comment) - Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images and Tables.

**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 (Course 2C: E-commerce & Web Designing)

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### **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://teatreehouse.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

### **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**  
**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

## B.Com. GENERAL

### 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 - Performa 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 (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. Hancef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheshwari, **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. GENERAL**

**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. GENERAL**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**Course – 2C: BANKING THEORY AND PRACTICE**

**Learning Outcomes:**

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

**Syllabus:**

**Unit-I: Introduction:**

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems:**

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking

**Unit-III: Types of Banks:**

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

**Unit-IV: Banker and Customer:**

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit-V: Collecting Banker and Paying Banker:**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

**SRI VENKATESWARA UNIVERSITY**  
**B.Com. GENERAL**  
**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)

### **Books for Reference:**

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking : Vijaya Raghavan, Excel books.
6. Indian Financial System : M.Y. Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

### **Suggested Co-Curricular Activities:**

- Debates
- Student Seminars
- Quiz Programmes
- Visit to Bank premises
- Guest Lecture by Banking Official
- Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**SRI VENKATESWARA UNIVERSITY**  
**B.Com. GENERAL**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**  
**( Common to B.Com (General/Computer Applications/Taxation)**  
**2B - BUSINESS ECONOMICS**  
**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. GENERAL**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**2C - BANKING THEORY & PRACTICE**  
**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 be 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++)

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### 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 : 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.Com General**

**III SEMESTER**

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

**Course 3C:Marketing**

**Syllabus:**

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts - Marketing Mix - 4 P's of Marketing - Marketing Environment.

**Unit-II: Consumer Behaviour and Market Segmentation:** Buying Decision Process - Stages - Buying Behaviour - Market Segmentation -Bases of Segmentation - Selecting Segments - Advantages of Segmentation.

**Unit-III: Product Management:** Product Classification - Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price - Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity - Public Relations - Personal Selling and Direct Marketing - Distribution Channels - Online Marketing.

# 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
<b>Total</b>			<b>30</b>	<b>26</b>	<b>150</b>	<b>550</b>

# **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 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**  
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**w.e.f. 2021-22**  
**IV Semester**

**Course 4F: Database Management System**

**SYLLABUS**

Unit	Details
<b>I</b>	<b>Overview of Database Management System</b> Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.
<b>II</b>	<b>File-Based System</b> 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.
<b>III</b>	<b>Entity-Relationship Model:</b> 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.
<b>IV</b>	<b>Structured Query Language</b> 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.
<b>V</b>	<b>PL/SQL:</b> 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)

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### 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

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**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)

# **SRI VENKATESWARA UNIVERSITY**

## **CBCS – UG SYLLABUS**

(w.e.f. 2021-22)

### **B.COM (General)**

#### **IV Semester**

#### **Structure of B.Com (General) 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	Auditing	5	4	25	75
6.	4F	Goods and Services Tax	5	4	25	75
<b>Total</b>			<b>30</b>	<b>24</b>	<b>150</b>	<b>450</b>

# **SRI VENKATESWARA UNIVERSITY**

## **CBCS – UG SYLLABUS**

**(w.e.f. 2021-22)**

### **B.COM (General)**

#### **IV Semester**

#### **Course 4A:Corporate Accounting**

##### **Learning Outcomes:**

At the end of the course, the student will 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 Chanda Srinivas, Seven Hills 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 (General)**

#### **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 Methodsonly(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 (General)**

#### **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 (General)**

#### **IV Semester**

#### **Course 4D:Business Law**

#### **Learning Outcomes:**

At the end of the course, the student will 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)**

### **B.COM (General)**

#### **IV Semester**

#### **Course 4E: Auditing**

#### **Learning Outcomes:**

At the end of the course, the student will be 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:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit-II: Types of Audit:** Based on Ownership, Time and Objective - 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– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit-IV: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -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 –Preparation - Relevant Provisions of Companies Act, 2013.

## **References:**

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. JagadeeshPrakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

## **Suggested Co-Curricular Activities:**

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.

**PROGRAMME: THREE-YEAR B COM**

(General and Computer Applications)

**Domain Subject:**

**Commerce Semester-**

wise Syllabus under

CBCS (w.e.f. 2020-21

Admitted Batch)

**II Year B Com (Gen)- Semester – IV**

**Course 4E: Goods and Service Taxes**

**Syllabus:**

**Unit I:** Introduction: Overview of GST - Concepts – Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit II:** GST Principles – Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

**Unit-III:** Tax Invoice- Bill of Supply-Transactions Covered under GST- Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

**Unit-IV:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

**Unit-V: GST Returns:** Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B - Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

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# SRI VENKATESWARA UNIVERSITY : TIRUPATI

## B.Com (COMPUTER APPLICATIONS)

### SEMESTER V

Sl. No.	Course	Name of the Subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1.	DSC 1 E	5.1 Cost Accounting	100	25	75	5	4
2.	DSC 2 E	5.2 Goods and Services Tax – Fundamentals	100	25	75	5	4
3.	DSC 3 E	5.3 Advanced Corporate Accounting	100	25	75	5	4
4.	Elective – DSC 1F/Inter-disp.	<b>1. E-Commerce</b> 5.4. e-Commerce	100	25	75	4	4
5.	Elective – DSC 2F/Inter-disp.	5.5. Business Networks	100	25	75	4	4
		Practical (5.4 =50marks)	50	-	50	2	2
		Practical (5.5 =50marks)	50	-	50	2	2
		5.6. Project Management	100	25	75	5	4
<b>2. Computer Applications</b> 5.4. Data Base Management System 5.5 Web Technology Practical (5.4 =50marks) Practical (5.5 =50marks) 5.6. Project Management							
<b>TOTAL</b>			<b>700</b>	<b>150</b>	<b>550</b>	<b>32</b>	<b>28</b>

*Note 1 : Practical Examination in each Paper of Elective 1 and 2 for 50 marks.*

2. A candidate has to select **One Stream of Elective only.**

## **DSC - 1E 5.1 - COST ACCOUNTING**

**Unit-I: Introduction:** Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

**Unit-II: Elements of Cost:** Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

**Unit-III: Labour Cost :** Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

**Unit-IV: Contract Costing :** Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

**Unit V : Costing Techniques – Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)**

### **References:**

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
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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.
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**Sri Venkateswara University**  
**Model Question Paper**  
**III B.Com**  
**Semester – V, November, 2017**  
**DSC 1E 5.1 – Cost Accounting**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

**(5 x 3= 15 Marks)**

1. (a) Classification of Cost
- (b) Cost Centre
- (c) Material Control
- (d) LIFO
- (e) Idle Time
- (f) Labour Turnover
- (g) Profit on incomplete contracts
- (h) Work in Progress in contract accounts
- (i) Marginal Cost
- (j) Margin of Safety

**Section - B**

Answer any **ONE** Question from each unit.

**(5 ×12 =60 Marks)**

**UNIT – I**

2. During the year 2014, Raghava producers produced 50,000 units of a product. The following are the expenses:

	Rs.
Stock of raw materials on 1.1.2014	10,000
Stock of raw materials on 31.12.2014	20,000
Purchases	1,60,000
Direct wages	75,000
Factory expenses	25,000
Office expenses	37,500
Selling expenses	25,000
Selling Price for the sold 44,000 units	Rs.10

You are required to prepare a Cost sheet showing cost and profit per unit with total cost at each stage. |

3. Anjaneya manufacturers furnishes the following data relating to the manufacture of its product

During the month of April 2015:

Raw materials consumed	-	Rs. 55,000
Direct labour charges	-	Rs. 90,000
Machine hours worked	-	900
Machine hour rate	-	Rs. 25
Administrative overheads	-	20% on works cost
Selling overheads	-	Re. 12. per unit
Units produced	-	4260
Units sold	-	4,000 at Rs. 62 per unit

Find a) The cost per unit b) Profit for the period.

## UNIT – II

4. From the following details prepare stores ledger using LIFO & Simple Average Method

<u>Purchases</u> : April 2015	<u>Issued for Production</u> : April 2015
2 <sup>nd</sup> 5000 units at Rs. 120	6 <sup>th</sup> 4000 units
4 <sup>th</sup> 2500 units at Rs. 130	10 <sup>th</sup> 1200 units
9 <sup>th</sup> 4000 units at Rs. 136	11 <sup>th</sup> 600 units
13 <sup>th</sup> 3600 units at Rs. 132	15 <sup>th</sup> 1000 units
	18 <sup>th</sup> 2400 units & there is a shortage of 10 units Identified.

5. The Sri Rama Oil Company, a well known distributor of fuel oil closes its accounts at the end of each month.

The following information is available for the month of June, 2014:

	Rs.
Sales	4,00,000
Factory overheads	32,000
Administrative Expenses	35,000
Direct Labour	44,000
Inventory, June 1	
50 tons @ Rs.500 per ton	25,000
Purchases ( including carriage inward):	
June, 10, 150 tons @ Rs.800 per ton	1,20,000
June, 20, 150 tons @ Rs.900 per ton	1,35,000
Inventory, June 30, 100 tons.	
Selling expenses (per ton of sold)	100

- i) Inventory valuation on June 30.   ii) Amount of cost of goods sold for June.  
iii) Compute Profit or loss for June.2014 following the issue of materials on LIFO Method.

## UNIT – III

6. During first week of April 2016 the workman Mr. Kalyanaram manufactured 300 articles. He receives wages for a guaranteed 48 hours week at the rate of Rs. 60 per hour. The estimated time to produce one article is 10 minutes and under incentive scheme the time allowed is increased by 40%. Calculate his gross wages according to:

- a) Piece work with a guaranteed weekly wage.  
b) Rowan premium bonus c) Halsey premium bonus 50% to workman.

7. Calculate the earnings of workers A and B under Straight Piece-rate system and time rate from

the following particulars:-

Normal rate per hour	= Rs. 58
Standard time per unit	= 20 seconds
Worker A produces 1,300 units per day and worker B produces 1,500 units per day (8 hours per day)	

## UNIT – IV

8. Sriramachandra contractors, having undertaken a building construction work at a contract price Rs. 12,00,000 and started the execution of work on 1<sup>st</sup> April, 2012. The following details are given below.

	Rs.
Materials issued	24,000
Materials purchased	2,42,000
Wages at the site	1,54,000
Plant	2,20,000
Indirect Expenses	56,000
Material returned to store	12,000
Material lost by fire	4,400
Material at the site on 31 <sup>st</sup> March 2013	42,000
Plant at site on 31 <sup>st</sup> March 2013	1,98,000

Cash received for Rs.3,60,000 against the 80% work certified. The work certified but not certified amounted to Rs. 22,000. Prepare Contract Account and calculate the profit to be transferred to Profit and loss account.

9. The following is Trial Balance of Seetharam contractors engaged a contract No. 62 for the year ended with 31<sup>st</sup> March 2014

Particulars	Debit (Rs.)	Credit (Rs.)
Contractee Account (Cash Received)		4,00,000
Land & Buildings	1,60,000	
Creditors		92,000
Bank Balance	1,35,000	
Capital Account		5,00,000
<u>Expenses to contract Work</u>		
Materials	2,50,000	
Wages	1,40,000	
Expenses	57,000	
Plant	2,50,000	
<b>Total</b>	<b>9,92,000</b>	<b>9,92,000</b>

The work of No.62 was commenced on 1<sup>st</sup> April 2013. Material issued to the work during the year is for Rs. 2,22,000. Out of this cost of material Rs.6,000 was destroyed by fire. Cash received is 80% of the work certified. Uncertified work is worth Rs.16,000. Material at site on 31<sup>st</sup> March 2014 is Rs. 12,000. Plant is used for this work only. It is to be depreciated at 10%. Prepare Contract No.62 account and the Balance Sheet as on 31.03.2014.

## UNIT – V

10. Given:

- Sales 10,000 units
- Variable Cost Rs.1,00,000
- Sales value Rs. 2,00,000
- Fixed cost Rs.40,000

You are required to find out (a) Break even volume (b) Break even sales units (c) P/V Ratio and (d) Margin of Safety

**11.** From the following calculate (a) P/V Ratio (b) BEP (c) Margin of Safety (d) Variable Cost in both years.

Year	Sales (Rs.)	Profit (Rs.)
2016	1,50,000	20,000
2017	1,70,000	25,000

## **DSC: 2E: 5.2 - GOODS & SERVICE TAX FUNDAMENTALS**

**Unit I:** Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

**Unit II:** GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – BagchiPoddar – Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

**Unit-III:** Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

**Unit-IV:** Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

**Unit-V:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

### **References:**

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

**Sri Venkateswara University**

**Model Question Paper**

**III B.Com**

**Semester – V, November, 2017**

**DSC 2E 5.2 – Goods & Services Tax – Fundamentals.**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

**(5 x 3= 15 Marks)**

- Q.1.a)** What is GST b) write any 3 limitations of VAT c) Dual GST  
d) Subsumed under GST e) Interstate Transaction f) Input tax Credit  
g) State GST h) Service tax

**UNIT I**

- Q.2.** Write advantages of Goods and Services Tax

**OR**

- Q.3.** What are the concepts of GST ? Give justification on imposing GST in India ?

**UNIT II**

- Q.4.** What is the comprehensive structure of GST in India ?

**OR**

- Q.5.** Give the brief note on Principles of GST.

**UNIT III**

- Q.6** How do the levy of GST procedure on petroleum products and tobacco ?

**OR**

- Q.7** Explain the taxes and duties outside the purview of GST

**UNIT IV**

- Q.8.** What are the advantages of IGST ?

**OR**

- Q.9.** Illustrate the Inter State transactions under GST

**UNIT V**

- Q.10.** What is Time supply of goods and services

**OR**

- Q.11.** What is input tax credit and explain it with suitable examples

## **DSC: 3E: 5.3 - ADVANCED CORPORATE ACCOUNTING**

**Unit I : Accounting standards** – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

**Unit II – Amalgamation** : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

**Unit III – Internal Reconstruction** - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

**Unit IV : Liquidation** : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator’s statement of account – calculation of liquidator’s remuneration (Simple problems)

**Unit V : Holding companies** : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

### **REFERENCES:**

1. Advanced accounting – SP Jaian & K.L. Narang
2. Corporate accountancy – S.N. Maheshwari
3. Advanced accounting Vol.1 hanif & mukherjee – MC Grawhill
4. Advanced accounting Vol.2 hanif & mukherjee – MC Grawhill
5. Advanced accounting - T.S.Reddy & A. Murthy – Margam publications Chennai.

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**Model Question Paper**  
**III B.Com**  
**Semester – V, November, 2017**  
**DSC 3E 5.3 – Advanced Corporate Accounting.**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

**Section-A**

- 1 Answer any five of the following questions.
- |                                     |                                    |
|-------------------------------------|------------------------------------|
| a) Define Accounting standards      | e) Internal Reconstruction         |
| b) Going concern concept            | f) Liquidators Remuneration        |
| c) What do you mean by Amalgamation | g) Subsidiary company              |
| d) Purchase consideration           | h) Minority share holders Interest |

**Section-B**

- 2 Answer one questions from each unit.

**Unit-1**

- 2) Explain the importance / Objective of accounting standards? Name any 5 Accounting Standards?

(Or)

- 3) What is meant by Accounting concepts and conventions ? Explain any 5 concepts.

**Unit-II**

- 4) Godavari Ltd.. and Krishna Ltd. decided to Amalgamate and A new company is formed in the name of Go-Krishna Ltd. The new company is to take over both companies on 31-3-2017.

The balance sheet of both companies as follows.

Liability	Godavari Ltd. Rs.	Krishna Ltd. Rs.	Assets	Godavari Ltd. Rs.	Krishna Ltd. Rs
Share capital	5,00,000	3,00,000	Goodwill	1,00,000	80,000
Rs.10 fully paid					
Reserve funds	2,00,000	1,50,000	Land & Buildng	2,50,000	1,90,000
Profit & Loss a/c	30,000	50,000	Plant & Machinery	2,00,000	2,55,000
div. Equalisation	-	1,00,000	Patents & Trade	-	52,500
funds			Marks	2,00,000	1,50,000

Workman's compensation fund	20,000	-	Stock	1,00,000	50,000
Bank overdraft	-	50,000	Sundry Debtors	-	20,000
Sundry Creditors	1,00,000	1,20,000	Bills Receivable	50,000	2,500
Bills Payable	50,000	30,000	Cash at bank		
	9,00,000	8,00,000		9,00,000	8,00,000

Show how the amount payable to each company is arrived at and prepare the amalgamated Balance sheet of Godavari, Krishna Ltd.. Assuming amalgamation is done in the nature of purchase.

(Or)

5) Following is the Balance sheet of Mr. Venkatesh Ltd. as on 31 March 2017

Liabilities	Rs	Assets	Rs
Capital	42,500	Freehold Premises	25,000
Bank Loan	20,000	Furniture	3,500
Bills Payable	6,700	Motor van	12,800
Creditors	10,800	Stock	13,200
		Bills receivable	5,400
		Debtors	18,700
		cash	1,400
	80,000		80,000

On the above date the entire business was taken over by Deva Dhana Ltd.. The purchase consideration was paid as under.

- 1) 3,000 fully paid Rs.10 shares
- 2) The balance in cash

While recording the assets, the company valued the premises and stock at 10% and 20% above their book value respectively. Find out purchase consideration and pass necessary entries in the books of the Ding Dong Bell Ltd.. And show its Balance sheet after takeover of the business.

### Unit-III

6) The following is the Balance sheet of Vikaash Ltd.. as at 31<sup>st</sup> March 2014.

Liabilities	Rs	Assets	Rs
Share Capital		Buildings	2,00,000
20,000 Equity shares of		Machinery	1,30,000

rs.10 each, fully paid up 10% Non-cumulative preference shares of Rs.100 each fully paid up 8% Debentures trade creditors Creditors for Expenses	2,00,000  50,000 1,00,000 3,30,000 20,000	Patents Inventories Debtors Preliminary expenses Profit and loss account	40,000 80,000 55,000 10,000 1,85,000
	7,00,000		7,00,000

With a view to reconstruct the company, it is proposed.

- To reduce (i) Equity shares by Rs.9 each.(ii) 10% Preference shares by Rs.40 each.(iii) 8% Debentures by 10%,(iv) Trade Creditor's claims by one- third ,(v) Machinery to Rs.70,000 and (vi) Inventories by Rs. 10,000,
- To provide Rs. 15,000 for bad debts
- To write off all the intangible assets; and
- To raise the rate of preference dividend to 13 % and the rate of debenture interest to 13.5%.

Assuming that the aforesaid proposals are duly approved and sanctioned, pass the journal entries to give effect to the above, and show the company's post reconstruction Balance sheet.

**(Or)**

7) The summarized Balance sheet of Anjana Company as at 31-3-2017 was as follows:

Liabilities	Rs	Assets	Rs
Authorized and issued capital: 20000 Equity shares of Rs. 10 each fully paid	20,00,000	Goodwill	2,00,000
10,000 6% cumulative Pref.shares of Rs. 100 each fully paid	10,00,000	Patents and Trade marks	1,00,000
Bank overdraft	7,00,000	Land and Buildings	15,00,000
Sundry creditors (note : The cumulative Preference Dividend is three years in arrear)	5,00,000	Plant and Machinery	10,00,000
		Stocks ( Investment)	4,00,000
		Sundry debtors	3,00,000
		Issue and Preliminary expenses	1,00,000
		Profit and Loss a/c	6,00,000
	42,00,000		42,00,000

A scheme for the reduction of capital was approved on the following terms:

- (i) The preference shareholders agree that their shares be reduced to a fully paid value of Rs. 50 each and to accept equity shares of Rs.5 each fully paid in lieu of the dividends arrears.
- (ii) The Equity shareholders agree that their shares be reduced to a fully paid value of Rs.5 each.
- (iii) The authorized capital of the company is to remain at 30,00,000 divided into 4,00,000 Equity shares of Rs.5 each and 20,000.6% Cumulative preference shares of Rs.50 each.
- (iv) All the intangible assets are to be eliminated and bad debts of Rs..50,000 and obsolete shares of Rs.80,000 are to be written off.

Give journal entries necessary to record the reduction of capital and draw up a new Balance sheet after the scheme has been carried through.

#### UNIT-IV

- 8) Trimoorthy Co. Ltd. was placed in voluntary liquidation on 31<sup>st</sup> December 2016. When its balance sheet was as follows.

Liabilities	Rs	Assets	Rs.
Issued share Capital: 50,000 Equity shares of Rs.10 each fully Paid less calls in arrear amounting to Rs. 25,000	4,75,000	Freehold factory	5,80,000
		Plant and Machinery	2,89,000
		Motor Vehicles	57,500
		Stock	1,86,000
		Debtors	74,000
		Profit & Loss Account	2,14,000
6,000 5% cumulative preference shares of Rs.100 each fully paid	6,00,000		
Share premium account			
5% Debenture account	50,000		
Interest on Debentures	1,00,000		
Bank Overdraft	2,500		
Creditors	58,000		
	1,15,000		
	14,00,500		14,00,500

The Preference dividends are in arrears from 2013 onwards.

The company's articles provide that on liquidation, out of the surplus assets remaining after payment of liquidation cost and outside liabilities, there shall be paid firstly all arrears of preference dividend, secondly the amount paid up on the Preference shares together with a premium thereon of Rs.10 per share, and thirdly any balance then remaining shall be paid to the equity share holders.

The Bank overdraft was guaranteed by the directors who were called upon by the Bank to discharge their liability under the guarantee. The directors paid the amount to the Bank

The liquidator realized the assets as follows

	<b>Rs.</b>
Freehold Factory	7,00,000
Plant and Machinery	2,40,000
Motor Vehicles	59,000
Stock	1,50,000
Debtors	60,000
Calls in Arrears	25,000

Creditors were paid less discount of 5 per cent. The debenture and accrued interest were repaid on 31<sup>st</sup> march 2003.

Liquidation costs were Rs 3,820 and the Liquidator's remuneration was 2 per cent on the amounts realized.

Prepare the liquidator's statement of account

**(Or)**

9) Nagarjuna do.Ltd.. Went into liquidation with the following liabilities.

Secured creditors	Rs.40,000 (securities realized Rs.50,000)
Preferential creditors	Rs.1,200
Unsecured creditors	Rs.61,000
Liquidation expenses	Rs.500

The liquidator is entitled to a remuneration of 3% on the amount realised (including securities in the hands of secured creditors) and 1 ½% on the amount distributed to unsecured creditors. The various assets (excluding the securities in hand of the secured creditors) realized are Rs.52, 000.

Prepare the liquidator's statement of account showing the payment made to the unsecured creditors.

## UNIT V

10) The following are the Balance sheet of Hemanth Ltd.. and its subsidiary Sabari Ltd.. as at 31<sup>st</sup> March 2017.

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd.	S Ltd. Rs.
Fully paid equity shares of Rs.10 each	6,00,000	2,00,000	Machinery	3,90,000	1,35,000
General reserve	3,40,000	80,000	Furniture	80,000	40,000
Profit & Loss a/c	1,00,000	60,000	80% shares in S Ltd., at cost	3,40,000	-
Creditors	70,000	35,000	Stock	1,80,000	1,20,000
			Debtors	50,000	30,000
			Cash in Bank	70,000	50,000
	11,10,000	3,75,000		11,10,000	3,75,000

The following additional information is provided to you:

- (i) Profit & Loss account of Sabari Ltd. stood at Rs.30,000 on 1<sup>st</sup> April 2016 whereas general reserve has remained unchanged since that date.
- (ii) Hemanth Ltd.. acquired 80% shares in Sabari Ltd. on 1<sup>st</sup> October,2016 for Rs. 3,40,000 s mentioned above.

You are required to prepare consolidated balance sheet as at 31<sup>st</sup> march, 2017. Show all calculations clearly.

**(Or)**

11) From the Balance sheet given below prepare a consolidated balance sheet of Maruthi Ltd. and its subsidiary, Garuda Ltd.. as on 31-3-2017.

Liabilities	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs	Assets	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs
Share Capital of Rs. 10 each	1,20,000	30,000	Free hold		
Trade Creditors	15,000	5,000	Building at cost	72,000	25,000
General Reserve	25,000	6,000	Plant & Mach.	30,000	10,000
Profit & Loss A/c	12,000	9,000	Stock at cost	18,000	3,000
			Trade Debtors	22,000	7,000
			Bank Balance	5,000	5,000
			Share in Garuda Ltd.. 2000 shares of Rs.10 each	25,000	-
	1,72,000	50,000		1,72,000	50,000

At the date of acquisition by Maruthi Ltd.. of its holding of 2000 shares in Garuda Ltd.. the latter company had undistributed profits and reserve amounting to Rs.5000, none of which has been distributed since the date of acquisition.

## ***ELECTIVE I : E-COMMERCE***

### **DSC F 5.4 E-COMMERCE**

**Unit-I: e-Commerce:** Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

**Unit-II: e-Business Applications:** Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

**Unit-III: e-Business on different Fields:** e-Tourism – e-Recruitment – e-Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

**Unit-IV: Concept of Online Education:** Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

**Unit-V: Mobile Commerce:** Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

#### **References:**

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

## **DSC F 5.5 BUSINESS NETWORKS**

**Unit-I: Business Forms:** Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

**Unit-II: Business Networking through ICT:** Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

**Unit-III: Business Networking Systems and Devices:** Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

**Unit-IV: Customer Relationship Management:** Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

**Unit-V: Business Analytics:** Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

### **References:**

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley India.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5 x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. 6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

- (i) Calculate the projected payback time for the project to the nearest month.

- (ii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**11.Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

1. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 2 - COMPUTER APPLICATIONS***

### **DSC F 5.4 - DATABASE MANAGEMENT SYSTEM**

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture, DBMS Vendors and their Products.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD’S Rules, Relational Data Model , Concept of key, Relational Integrity. Normalization (1NF,2NF,3NF & BCNF).

**Unit-IV: Structured Query Language:** Introduction, History of SQL Standard, 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.

**Unit -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, Function ,Packages ,Exceptions Handling, Database Triggers, Types of Triggers.

#### **Text Books:**

1. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems.
2. Ivan Bayross, SQL, PL/SQL The Programming Language of Oracle, BPB Publications.

#### **Reference Books:**

1. Paneerselvam: Database Management Systems, PHI.
2. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
3. Korth, Database Management systems.
4. Navathe, Database Management systems.

**SRI VENKATESWARA UNIVERSITY :TIRUPATI**

**THIRD YEAR BA / B.Com (CA) / B.Sc- 5th SEMESTER EXAMINATIONS**

**DSC F 5.4 - DATABASE MANAGEMENT SYSTEM**

**Time: 3Hrs**

**Max. Marks:75**

**Section - A**

**Answer any Five of the following. All Questions carry equal marks.**

**5x3=15 Marks**

**1.**

- a) What is DBMS? Objectives of DBMS.
- b) Write about Data types in SQL.
- c) Describe classification of entity sets.
- d) What is a procedure? Explain the steps to create a procedure.
- e) Write about primary key and foreign key constraints.
- f) Briefly explain Embedded SQL.
- g) Write about Data Models.
- h) Write about Relationship Classification.
- i) Write about exceptions in PL/SQL
- j) What is view and how to create a view in SQL.

**Section - B**

**Answer one question from each unit. All Questions carry equal marks. 5×12=60 Marks**

**UNIT-1**

2. Explain about file system.

(OR)

3. Explain classification of DBMS.

## **UNIT-2**

4. Explain the process of converting ER Diagram to Tables.  
(OR)
5. Define Specialization and Generalization. Explain the constraints on Generalization and Specialization with examples.

## **UNIT-3**

6. Explain 1NF, 2NF, 3NF and BCNF.  
(OR)
7. Explain CODD's rules.

## **UNIT-4**

8. Explain DDL Commands with Syntax and examples.  
(OR)
9. a) Explain join operations in SQL.  
b) Explain Aggregate functions in SQL.

## **UNIT-5**

10. Explain PL/SQL Structure with suitable example  
(OR)
11. What is a Trigger? Explain the creation of different types of triggers with syntax.

## DSC F 5.5 - WEB TECHNOLOGY

### Unit-I:

**Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan,Wan,Man.

**HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images.

### Unit-II:

**More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

### Unit-III:

**Introduction to JavaScript:** What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

### Unit-IV:

**Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

### Unit-V:

**DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

### Text Books

1. Web Technology, Chris Bates, Wiley Publications.

### Reference Books

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.



# SRI VENKATESWARA UNIVERSITY :TIRUPATI

THIRD YEAR BA / B.COM(CA) / B.Sc - 5TH SEMESTER EXAMINATIONS

DSC F 5.5 – WEB TECHNOLOGY

Time: 3Hrs

Max. Marks:75

## Section - A

Answer any Five of the following. All Questions carry equal marks. 5×3=15 Marks

1.

- k) What is internet? And applications of Internet.
- l) What is network topology and types of topologies?
- m) Describe <HR> Tag.
- n) What is a frame? Explain the steps to create a frame in HTML.
- o) Write about box and color properties.
- p) Briefly explain string manipulations.
- q) Write about document object model.
- r) How to create new window in DHTML.
- s) How to create message and confirmation window in javascript.
- t) Write about status bar.

## Section - B

Answer one question from each unit. All Questions carry equal marks. 5×12=60 Marks

### UNIT-1

2. What is HTML? Explain structure of HTML and give suitable example.

(OR)

3. Explain about hyperlinks in HTML.

## **UNIT-2**

4. What is style sheet? How to create a table with style sheets.

(OR)

5. Define different styles in CSS with examples.

## **UNIT-3**

6. Explain javascript functions with suitable example.

(OR)

7. A). Write a program to demonstrate the radio buttons in javascript.

B). How to handle a list in javascript with proper example.

## **UNIT-4**

8. A). Describe regular expressions in javascript.

B). How to handle errors in javascript.

(OR)

9. a) Explain join operations in SQL.

b) Explain Aggregate functions in SQL.

## **UNIT-5**

10. Explain rollover buttons with suitable example.

(OR)

11. Explain about text only menu system with suitable example.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. 6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(iii) Calculate the projected payback time for the project to the nearest month.

- (iv) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**12. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

2. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

# **SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**TABLE 5 : B.COM (GEN.)/ B.COM(TAX) – SEMESTER V**

Sl. No.	Course	Name of the Subject	Total Marks	Mid. Sem. Exam.	Sem. End Exam	Teaching Hours	Credits
1	DSC 1 E	5.1 Cost Accounting	100	25	75	5	4
2	DSC 2 E	5.2 Goods and Services Tax – Fundamentals	100	25	75	5	4
3	DSC 3 E	5.3 Advanced Corporate Accounting	100	25	75	5	4
5	Elective – DSC 1F/Inter-disp.	<b>1. Retailing</b>	100	25	75	5	4
		5.4. Purchase Management (5 hours)	100	25	75	5	4
		5.5. Stores Management (5 hours)	100	25	75	5	4
	Elective – DSC 2F/Inter-disp.	5.6. Project Management	100	25	75	5	4
6	Elective – DSC 3F/Inter-disp.	<b>2. Corporate Accounting</b>					
		5.4. Accounting & Auditing Standards(5 hours)					
		5.5. Accounting for Govt. Entities (5 hours)					
		5.6. Project Management					
		<b>3. Security Market Operations</b>					
		5.4. Financial Markets (5 hours)					
		5.5. Stock Market Operations (5 hours)					
5.6. Project Management							
<b>4. Banking &amp; Financial Services</b>							
5.4. Central Banking (5 hours)							
5.5. Rural and Farm Credit(5 hours)							
5.6. Project Management							
<b>5. Insurance</b>							
5.4. Life Insurance							
5.5. Non-Life Insurance							
5.6. Project Management							
<b>6. Logistics &amp; Supply Chain Mgt</b>							
5.4. Logistics Management - Surfaces							
5.5. Logistics Management – Air & Sea							
5.6. Project Management							
<b>7. Advertising &amp; Sales Promotion</b>							
5.4. Advertising & Media Planning							
5.5. Brand Management							
5.6. Project Management							
<b>TOTAL</b>			<b>600</b>	<b>150</b>	<b>450</b>	<b>30</b>	<b>24</b>

**Note.** A candidate has to select **One Stream from Electives.**

## **DSC - 1E 5.1 COST ACCOUNTING**

**Unit-I: Introduction:** Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

**Unit-II: Elements of Cost:** Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

**Unit-III: Labour Cost :** Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

**Unit-IV: Contract Costing :** Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

**Unit V : Costing Techniques –** Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)

### **REFERENCES:**

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
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.

**Sri Venkateswara University**  
**Model Question Paper**  
**III B.Com**  
**Semester – V, November, 2017**  
**DSC 1E 5.1 – Cost Accounting**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

**(5 x 3= 15 Marks)**

1. (a) Classification of Cost
- (b) Cost Centre
- (c) Material Control
- (d) LIFO
- (e) Idle Time
- (f) Labour Turnover
- (g) Profit on incomplete contracts
- (h) Work in Progress in contract accounts
- (i) Marginal Cost
- (j) Margin of Safety

**Section - B**

Answer any **ONE** Question from each unit.

**(5 ×12 =60 Marks)**

**UNIT – I**

2. During the year 2014, Raghava producers produced 50,000 units of a product. The following are the expenses:

	Rs.
Stock of raw materials on 1.1.2014	10,000
Stock of raw materials on 31.12.2014	20,000
Purchases	1,60,000
Direct wages	75,000
Factory expenses	25,000
Office expenses	37,500
Selling expenses	25,000
Selling Price for the sold 44,000 units	Rs.10

You are required to prepare a Cost sheet showing cost and profit per unit with total cost at each stage. |

3. Anjaneya manufacturers furnishes the following data relating to the manufacture of its product

During the month of April 2015:

Raw materials consumed	-	Rs. 55,000
Direct labour charges	-	Rs. 90,000
Machine hours worked	-	900
Machine hour rate	-	Rs. 25
Administrative overheads	-	20% on works cost
Selling overheads	-	Re. 12. per unit
Units produced	-	4260
Units sold	-	4,000 at Rs. 62 per unit

Find a) The cost per unit b) Profit for the period.

## UNIT – II

4. From the following details prepare stores ledger using LIFO & Simple Average Method

**Purchases : April 2015**

2 <sup>nd</sup>	5000 units at Rs. 120
4 <sup>th</sup>	2500 units at Rs. 130
9 <sup>th</sup>	4000 units at Rs. 136
13 <sup>th</sup>	3600 units at Rs. 132

**Issued for Production : April 2015**

6 <sup>th</sup>	4000 units
10 <sup>th</sup>	1200 units
11 <sup>th</sup>	600 units
15 <sup>th</sup>	1000 units
18 <sup>th</sup>	2400 units & there is a shortage of 10 units Identified.

5. The Sri Rama Oil Company, a well known distributor of fuel oil closes its accounts at the end of each month.

The following information is available for the month of June, 2014:

	Rs.
Sales	4,00,000
Factory overheads	32,000
Administrative Expenses	35,000
Direct Labour	44,000
Inventory, June 1	
50 tons @ Rs.500 per ton	25,000
Purchases ( including carriage inward):	
June, 10, 150 tons @ Rs.800 per ton	1,20,000
June, 20, 150 tons @ Rs.900 per ton	1,35,000
Inventory, June 30, 100 tons.	
<u>Selling expenses (per ton of sold)</u>	<u>100</u>

- i) Inventory valuation on June 30.   ii) Amount of cost of goods sold for June.  
iii) Compute Profit or loss for June.2014 following the issue of materials on LIFO Method.

## UNIT – III

6. During first week of April 2016 the workman Mr. Kalyanaram manufactured 300 articles. He receives wages for a guaranteed 48 hours week at the rate of Rs. 60 per hour. The estimated time to produce one article is 10 minutes and under incentive scheme the time allowed is increased by 40%. Calculate his gross wages according to:

- a) Piece work with a guaranteed weekly wage.  
b) Rowan premium bonus c) Halsey premium bonus 50% to workman.

7. Calculate the earnings of workers A and B under Straight Piece-rate system and time rate from

the following particulars:-

Normal rate per hour	= Rs. 58
Standard time per unit	= 20 seconds
Worker A produces 1,300 units per day and worker B produces 1,500 units per day (8 hours per day)	

## UNIT – IV

8. Sriramachandra contractors, having undertaken a building construction work at a contract price Rs. 12,00,000 and started the execution of work on 1<sup>st</sup> April, 2012. The following details are given below.

	Rs.
Materials issued	24,000
Materials purchased	2,42,000
Wages at the site	1,54,000
Plant	2,20,000
Indirect Expenses	56,000
Material returned to store	12,000
Material lost by fire	4,400
Material at the site on 31 <sup>st</sup> March 2013	42,000
Plant at site on 31 <sup>st</sup> March 2013	1,98,000

Cash received for Rs.3,60,000 against the 80% work certified. The work certified but not certified amounted to Rs. 22,000. Prepare Contract Account and calculate the profit to be transferred to Profit and loss account.

9. The following is Trial Balance of Seetharam contractors engaged a contract No. 62 for the year ended with 31<sup>st</sup> March 2014

Particulars	Debit (Rs.)	Credit (Rs.)
Contractee Account (Cash Received)		4,00,000
Land & Buildings	1,60,000	
Creditors		92,000
Bank Balance	1,35,000	
Capital Account		5,00,000
<u>Expenses to contract Work</u>		
Materials	2,50,000	
Wages	1,40,000	
Expenses	57,000	
Plant	2,50,000	
Total	9,92,000	9,92,000

The work of No.62 was commenced on 1<sup>st</sup> April 2013. Material issued to the work during the year is for Rs. 2,22,000. Out of this cost of material Rs.6,000 was destroyed by fire. Cash received is 80% of the work certified. Uncertified work is worth Rs.16,000. Material at site on 31<sup>st</sup> March 2014 is Rs. 12,000. Plant is used for this work only. It is to be depreciated at 10%. Prepare Contract No.62 account and the Balance Sheet as on 31.03.2014.

## UNIT – V

10. Given:

- Sales 10,000 units
- Variable Cost Rs.1,00,000
- Sales value Rs. 2,00,000
- Fixed cost Rs.40,000

You are required to find out (a) Break even volume (b) Break even sales units (c) P/V Ratio and (d) Margin of Safety

**11.** From the following calculate (a) P/V Ration (b) BEP (c) Margin of Safety (d) Variable Cost in both years.

Year	Sales (Rs.)	Profit (Rs.)
2016	1,50,000	20,000
2017	1,70,000	25,000

## **DSC: 2E: 5.2: GOODS & SERVICE TAX FUNDAMENTALS**

**Unit I:** Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

**Unit II:** GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – BagchiPoddar – Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

**Unit-III:** Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

**Unit-IV:** Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

**Unit-V:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

### **REFERENCES:**

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

**Sri Venkateswara University**  
**Model Question Paper**  
**III B.Com**  
**Semester – V, November, 2017**  
**DSC 2E 5.2 – Goods & Services Tax – Fundamentals.**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

**(5 x 3= 15 Marks)**

- Q.1.a)** What is GST b) write any 3 limitations of VAT c) Dual GST  
d) Subsumed under GST e) Interstate Transaction f) Input ta Credit  
g) State GST h) Service tax

**UNIT I**

- Q.2.** Write advantages of Goods and Services Tax

**OR**

- Q.3.** What are the concepts of GST ? Give justification on imposing GST in India ?

**UNIT II**

- Q.4.** What is the comprehensive structure of GST in India ?

**OR**

- Q.5.** Give the brief note on Principles of GST.

**UNIT III**

- Q.6** How do the levy of GST procedure on petroleum products and tobacco ?

**OR**

- Q.7** Explain the taxes and duties outside the purview of GST

**UNIT IV**

- Q.8.** What are the advantages of IGST ?

**OR**

- Q.9.** Illustrate the Inter State transactions under GST

**UNIT V**

- Q.10.** What is Time supply of goods and services

**OR**

- Q.11.** What is input tax credit and explain it with suitable examples

## **DSC: 3E: 5.3: ADVANCED CORPORATE ACCOUNTING**

**Unit I : Accounting standards** – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

**Unit II – Amalgamation** : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

**Unit III – Internal Reconstruction** - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

**Unit IV : Liquidation** : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator's statement of account – calculation of liquidator's remuneration (Simple problems)

**Unit V : Holding companies** : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

### **REFERENCES:**

1. Advanced accounting – SP Jaian & K.L. Narang
2. Corporate accountancy – S.N. Maheshwari
3. Advanced accounting Vol.1 hanif & mukherjee – MC Grawhill
4. Advanced accounting Vol.2 hanif & mukherjee – MC Grawhill
5. Advanced accounting - T.S.Reddy & A. Murthy – Margam publications Chennai.

**Sri Venkateswara University**  
**Model Question Paper**  
**III B.Com**  
**Semester – V, November, 2017**  
**DSC 3E 5.3 – Advanced Corporate Accounting.**

Time: 3 Hours

Max. Marks: 75

**Section A**

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

**Section-A**

- 1 Answer any five of the following questions.
- |                                     |                                    |
|-------------------------------------|------------------------------------|
| a) Define Accounting standards      | e) Internal Reconstruction         |
| b) Going concern concept            | f) Liquidators Remuneration        |
| c) What do you mean by Amalgamation | g) Subsidiary company              |
| d) Purchase consideration           | h) Minority share holders Interest |

**Section-B**

- 2 Answer one questions from each unit.

**Unit-1**

- 2) Explain the importance / Objective of accounting standards? Name any 5 Accounting Standards?

(Or)

- 3) What is meant by Accounting concepts and conventions ? Explain any 5 concepts.

**Unit-II**

- 4) Godavari Ltd.. and Krishna Ltd. decided to Amalgamate and A new company is formed in the name of Go-Krishna Ltd. The new company is to take over both companies on 31-3-2017.

The balance sheet of both companies as follows.

Liability	Godavari Ltd. Rs.	Krishna Ltd. Rs.	Assets	Godavari Ltd. Rs.	Krishna Ltd. Rs.
Share capital Rs.10 fully paid	5,00,000	3,00,000	Goodwill	1,00,000	80,000
Reserve funds	2,00,000	1,50,000	Land & Building	2,50,000	1,90,000
Profit & Loss a/c	30,000	50,000	Plant & Machinery	2,00,000	2,55,000
div. Equalisation funds	-	1,00,000	Patents & Trade Marks	-	52,500
Workman's	20,000	-	Stock	2,00,000	1,50,000
				1,00,000	50,000

compensation fund	-	50,000	Sundry Debtors	-	20,000
Bank overdraft	1,00,000	1,20,000	Bills Receivable	50,000	2,500
Sundry Creditors	50,000	30,000	Cash at bank		
Bills Payable					
	9,00,000	8,00,000		9,00,000	8,00,000

Show how the amount payable to each company is arrived at and prepare the amalgamated Balance sheet of Godavari, Krishna Ltd.. Assuming amalgamation is done in the nature of purchase.

(Or)

5) Following is the Balance sheet of Mr. Venkatesh Ltd. as on 31 March 2017

Liabilities	Rs	Assets	Rs
Capital	42,500	Freehold Premises	25,000
Bank Loan	20,000	Furniture	3,500
Bills Payable	6,700	Motor van	12,800
Creditors	10,800	Stock	13,200
		Bills receivable	5,400
		Debtors	18,700
		cash	1,400
	80,000		80,000

On the above date the entire business was taken over by Deva Dhana Ltd.. The purchase consideration was paid as under.

- 1) 3,000 fully paid Rs.10 shares
- 2) The balance in cash

While recording the assets, the company valued the premises and stock at 10% and 20% above their book value respectively. Find out purchase consideration and pass necessary entries in the books of the Ding Dong Bell Ltd.. And show its Balance sheet after takeover of the business.

### Unit-III

6) The following is the Balance sheet of Vikaash Ltd.. as at 31<sup>st</sup> March 2014.

Liabilities	Rs	Assets	Rs
Share Capital		Buildings	2,00,000
20,000 Equity shares of		Machinery	1,30,000
rs.10 each, fully paid up		Patents	40,000
10% Non-cumulative	2,00,000	Inventories	80,000

preference shares of Rs.100 each fully paid up		Debtors	55,000
8% Debentures		Preliminary expenses	10,000
trade creditors	50,000	Profit and loss account	1,85,000
Creditors for Expenses	1,00,000		
	3,30,000		
	20,000		
	7,00,000		7,00,000

With a view to reconstruct the company, it is proposed.

- To reduce (i) Equity shares by Rs.9 each.(ii) 10% Preference shares by Rs.40 each.(iii) 8% Debentures by 10%,(iv) Trade Creditor's claims by one- third ,(v) Machinery to Rs.70,000 and (vi) Inventories by Rs. 10,000,
- To provide Rs. 15,000 for bad debts
- To write off all the intangible assets; and
- To raise the rate of preference dividend to 13 % and the rate of debenture interest to 13.5%.

Assuming that the aforesaid proposals are duly approved and sanctioned, pass the journal entries to give effect to the above, and show the company's post reconstruction Balance sheet.

(Or)

7) The summarized Balance sheet of Anjana Company as at 31-3-2017 was as follows:

Liabilities	Rs	Assets	Rs
Authorized and issued capital: 20000 Equity shares of Rs. 10 each fully paid	20,00,000	Goodwill	2,00,000
10,000 6% cumulative Pref.shares of Rs. 100 each fully paid	10,00,000	Patents and Trade marks	1,00,000
Bank overdraft	7,00,000	Land and Buildings	15,00,000
Sundry creditors (note : The cumulative Preference Dividend is three years in arrear)	5,00,000	Plant and Machinery	10,00,000
		Stocks ( Investment)	4,00,000
		Sundry debtors	3,00,000
		Issue and Preliminary expenses	1,00,000
		Profit and Loss a/c	6,00,000
	42,00,000		42,00,000

A scheme for the reduction of capital was approved on the following terms:

- The preference shareholders agree that their shares be reduced to a fully paid value of Rs. 50 each and to accept equity shares of Rs.5 each fully paid in lieu of the dividends arrears.
- The Equity shareholders agree that their shares be reduced to a fully paid value of Rs.5 each.

- (iii) The authorized capital of the company is to remain at 30,00,000 divided into 4,00,000 Equity shares of Rs.5 each and 20,000.6% Cumulative preference shares of Rs.50 each.
- (iv) All the intangible assets are to be eliminated and bad debts of Rs..50,000 and obsolete shares of Rs.80,000 are to be written off.

Give journal entries necessary to record the reduction of capital and draw up a new Balance sheet after the scheme has been carried through.

#### UNIT-IV

- 8) Trimoorthy Co. Ltd. was placed in voluntary liquidation on 31<sup>st</sup> December 2016. When its balance sheet was as follows.

Liabilities	Rs	Assets	Rs.
Issued share Capital: 50,000 Equity shares of Rs.10 each fully Paid less calls in arrear amounting to Rs. 25,000	4,75,000	Freehold factory	5,80,000
		Plant and Machinery	2,89,000
		Motor Vehicles	57,500
		Stock	1,86,000
		Debtors	74,000
		Profit & Loss Account	2,14,000
6,000 5% cumulative preference shares of Rs.100 each fully paid	6,00,000		
Share premium account			
5% Debenture account	50,000		
Interest on Debentures	1,00,000		
Bank Overdraft	2,500		
Creditors	58,000		
	1,15,000		
	14,00,500		14,00,500

The Preference dividends are in arrears from 2013 onwards.

The company's articles provide that on liquidation, out of the surplus assets remaining after payment of liquidation cost and outside liabilities, there shall be paid firstly all arrears of preference dividend, secondly the amount paid up on the Preference shares together with a premium thereon of Rs.10 per share, and thirdly any balance then remaining shall be paid to the equity share holders.

The Bank overdraft was guaranteed by the directors who were called upon by the Bank to discharge their liability under the guarantee. The directors paid the amount to the Bank

The liquidator realized the assets as follows

	<b>Rs.</b>
Freehold Factory	7,00,000
Plant and Machinery	2,40,000
Motor Vehicles	59,000
Stock	1,50,000
Debtors	60,000
Calls in Arrears	25,000

Creditors were paid less discount of 5 per cent. The debenture and accrued interest were repaid on 31<sup>st</sup> march 2003.

Liquidation costs were Rs 3,820 and the Liquidator's remuneration was 2 per cent on the amounts realized.

Prepare the liquidator's statement of account

**(Or)**

9) Nagarjuna do.Ltd.. Went into liquidation with the following liabilities.

Secured creditors	Rs.40,000 (securities realized Rs.50,000)
Preferential creditors	Rs.1,200
Unsecured creditors	Rs.61,000
Liquidation expenses	Rs.500

The liquidator is entitled to a remuneration of 3% on the amount realised (including securities in the hands of secured creditors) and 1 ½% on the amount distributed to unsecured creditors. The various assets (excluding the securities in hand of the secured creditors) realized are Rs.52, 000.

Prepare the liquidator's statement of account showing the payment made to the unsecured creditors.

### UNIT V

10) The following are the Balance sheet of Hemanth Ltd.. and its subsidiary Sabari Ltd.. as at 31<sup>st</sup> March 2017.

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd.	S Ltd. Rs.
Fully paid equity shares of Rs.10 each	6,00,000	2,00,000	Machinery	3,90,000	1,35,000
			Furniture	80,000	40,000
			80% shares in S Ltd., at cost	3,40,000	-

General reserve	3,40,000	80,000	Stock	1,80,000	1,20,000
Profit & Loss	1,00,000	60,000	Debtors	50,000	30,000
a/c	70,000	35,000	Cash in Bank	70,000	50,000
Creditors					
	11,10,000	3,75,000		11,10,000	3,75,000

The following additional information is provided to you:

- (i) Profit & Loss account of Sabari Ltd. stood at Rs.30,000 on 1<sup>st</sup> April 2016 whereas general reserve has remained unchanged since that date.
- (ii) Hemanth Ltd.. acquired 80% shares in Sabari Ltd. on 1<sup>st</sup> October,2016 for Rs. 3,40,000 s mentioned above.

You are required to prepare consolidated balance sheet as at 31<sup>st</sup> march, 2017. Show all calculations clearly.

**(Or)**

11) From the Balance sheet given below prepare a consolidated balance sheet of Maruthi Ltd. and its subsidiary, Garuda Ltd.. as on 31-3-2017.

Liabilities	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs	Assets	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs
Share Capital of Rs. 10 each	1,20,000	30,000	Free hold		
Trade Creditors	15,000	5,000	Building at cost	72,000	25,000
General Reserve	25,000	6,000	Plant & Mach.	30,000	10,000
Profit & Loss	12,000	9,000	Stock at cost	18,000	3,000
A/c			Trade Debtors	22,000	7,000
			Bank Balance	5,000	5,000
			Share in Garuda Ltd.. 2000 shares of Rs.10 each	25,000	-
	1,72,000	50,000		1,72,000	50,000

At the date of acquisition by Maruthi Ltd.. of its holding of 2000 shares in Garuda Ltd.. the latter company had undistributed profits and reserve amounting to Rs.5000, none of which has been distributed since the date of acquisition.

## ***Elective 1 - Retailing***

### **DSC F 5.4 PURCHASE MANAGEMENT**

**Unit-I: Introduction:** Purchase Function - Supply Management – Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement –DGS & D.

**Unit-II: Purchasing Function:** Right Quantity - Economic Order Quantity - Re-order Levels - ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders.

**Unit-III: Vendor Analysis:** Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

**Unit-IV: Buyer-Supplier Relationships:** Transformation of buyer-supplier relationships -Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

**Unit-V: Supply Chain Management:** JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

#### **REFERENCES:**

1. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
2. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
3. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.

## **DSC F 5.5 STORES MANAGEMENT**

**Unit-I: Stores Function:** Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding

**Unit-II: Material Receipt and Issue:** Receipts from Suppliers - Inspection - Authorization of issues - Methods of issue - Records and Systems - Manual Systems - Computerized Systems - Recent Developments.

**Unit-III: Stock Control Techniques:** Approaches to Control - ABC Analysis - Provision of Safety Stock - Stocktaking Procedure - Obsolescence and Redundancy - Prevention of Deterioration - Stock Checking.

**Unit-IV: Stores Operations:** Storehouse Location - Centralization of Storage - Measurement of Stores efficiency - Health and Safety directives on stores operations - Manual and Mechanical lifting - Control of Substances Hazardous to Health Regulations - Storage Equipment.

**Unit-V: Procedure Manuals:** Need for Manuals - Preparation of the Manual - Contents of the Manual - Publication and Distribution - Implementation of the Manuals.

### **References:**

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5 x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

- (i) Calculate the projected payback time for the project to the nearest month.

- (ii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**11. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

1. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 2 – CORPORATE ACCOUNTING***

### **DSC F 5.4 ACCOUNTING & AUDITING STANDARDS**

**Unit-I: Introduction:** Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

**Unit-II: Accounting Standards (AS-1 to AS-16):** AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – **AS-13: Accounting for investments** – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

**Unit-III: Accounting Standards (AS17 to AS-32):** – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32:Financial Instruments: Disclosures.

**Unit-IV: Auditing Standards:** Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

**Unit-V: International Financial Reporting Standards (IFRS):** Origin - Procedure - International Accounting Standards Board - Adoption in India.

**REFERENCES:**

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

## **DSC F 5.5 ACCOUNTING FOR GOVERNMENT ENTITIES**

**Unit-I: General Principles** - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

**Unit-II: Role of Comptroller and Auditor General of India** - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

**Unit-III: Government Accounting Standards** issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

**Unit-IV: Financial Reporting** in Public Sector Undertakings and Government Companies.

**Unit-V: Case Studies:** Railway Accounts - Defense Accounts - CPWD Accounts, etc.

### **REFERENCES:**

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
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5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

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**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(iii) Calculate the projected payback time for the project to the nearest month.

- (iv) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**12. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

2. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 3 - SECURITY MARKET OPERATIONS***

### **DSC F 5.4. FINANCIAL MARKETS**

**Unit-I: Financial Markets:** Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

**Unit-II: Capital Market:** Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

**Unit-III: Secondary Market:** Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

**Unit-IV: Players on Stock Exchange:** Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

**Unit-V: Bond Market in India:** Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

#### **REFERENCES:**

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
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4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delhi.

## **DSC F 5.5. STOCK MARKET OPERATIONS**

**Unit-I: Listing of Securities:** Merits and demerits - Listing requirements, Procedure, Fee - Listing of rights issue, bonus issue, further issue - Listing conditions of BSE and NSE- Delisting.

**Unit-II: Indian Stock Exchanges:** BSE – NSE - BOLT System – Demat and Electronic transfer of Securities – Institutional segment – RETDEBT market (RDM).

**Unit-III: Trading System:** Different trading systems - NEAT system, Market types, Order Types - Order management, Trade Management, Auction Internet Broking.

**Unit-IV: Clearing and Settlement:** Transaction cycle - Settlement process and agencies - Risks in settlement – Securities and Funds settlement - Demat settlement – Shortages handling - Identification Number.

**Unit-V: Stock Market Indices:** Purpose and Considerations in developing index - Stock market indices in India - BSE Sensex - Scrip selection criteria - Construction – NSE indices – S&P CNX Nifty – OTCEI.

### **References:**

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(v) Calculate the projected payback time for the project to the nearest month.

- (vi) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**13. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

3. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 4 – BANKING & FINANCIAL SERVICES***

### **DSC F 5.4. CENTRAL BANKING**

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in India - Trends in Central Bank Functions.

**Unit-II: Central banking in India:** Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act.

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by RBI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

**Unit-V: Supervision and Regulation:** Supervision of Banks - Basle Norms, Prudential Norms,

#### **REFERENCES:**

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

## **DSC F 5.5. RURAL AND FARM CREDIT**

**Unit-I: Rural Credit:** Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

**Unit-II: Rural Credit Agencies:** Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

**Unit-III: Farm Credit:** Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

**Unit-V: Farm Credit Analysis:** Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

### **References:**

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, [Tiruloati V.](#), [Naidu. V T Naidu](#), Vora & Co. Pub. Ltd.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

- (vii) Calculate the projected payback time for the project to the nearest month.

- (viii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**14. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

4. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 5 – INSURANCE***

### **DSC F 5.4 LIFE INSURANCE**

**Unit-I: Principles of Life Insurance:** Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

**Unit-II: Principal of Utmost Good Faith:** Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.

**Unit-III: Features of Life insurance contract:** Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

**Unit-IV: Plans of Life Insurance:** Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders - For Handicapped, etc.

**Unit-V: Policy Claims:** Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

#### **References:**

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, NewDelhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.

## **DSC F 5.5. NON-LIFE INSURANCE**

**Unit-I: Introduction:** General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.

**Unit-II: Motor Insurance:** Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance - Liability without fault - Compensation on structure formula basis - Hit and Run Accidents.

**Unit-III: Fire Insurance:** Features - Kinds of policies - Policy conditions - Payment of claims - Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.

**Unit-IV: Marine Insurance:** Contract of Marine Insurance - Classes of policies - Function of Marine insurance - Policy conditions - Marine Losses - Insurance intermediaries.

**Unit-V: Agriculture Insurance:** Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

### **References:**

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, NewDelhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books - Sagar Publications.
4. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

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**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

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2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
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**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(ix) Calculate the projected payback time for the project to the nearest month.

- (x) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**15. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

5. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 6 – LOGISTICS & SUPPLY CHAIN MANAGEMENT***

### **DSC F 5.4. LOGISTICS MANAGEMENT - SURFACE**

**Unit-1: Logistics:** Logistics and Physical Distribution - Functions of Logistics Management - Structure of logistics - Logistics Costs - Customer Service –Logistics in 21st Century.

**Unit-II: Logistics and Customer Relationship Management:** Customer Service as a Link between Logistics and Marketing - Customer Service and Customer Retention – Integrating Logistics and Customer Relationship Management.

**Unit-III: Managing the Lead Time:** Role of Time in Competitive Advantage - P:D Ratios and Lead Time Gap - Time-based Mapping - Managing Timeliness in the Logistics Pipeline -Methods for implementing Time based practices.

**Unit-IV: Transport Operations:** Means of Surface Transport: Rail – Road – Network connections – Problems of Surface transport.

**Unit-V: Logistics International Scenario:** Drivers and Logistics implications of Internationalization - Trend towards Internationalization - Organizing for International Logistics - Challenges of International Logistics - General Tendencies.

#### **References:**

1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
2. L. C. Jhamb, Materials and logistics Management, Everest Publishing House.
3. Purchasing and Supply Management - Dobler and Burt, McGraw Hill Company
4. Purchasing and Inventory Management - K S Menon, Shroff Publishers.
4. Introduction to Materials Management – J R Tony Arnold, Prentice Hall
7. Logistics & Supply Chain Management – Martin Christopher, Prentice Hall.

## **DSC F 5.5 LOGISTICS MANAGEMENT - AIR AND SEA**

**Unit 1: Airline Logistics:** History - Regulatory Bodies - Navigation systems - Air Transport System - Operations - Civil Aviation - Safety and Security - Industry regulations.

**Unit II: Air Cargo:** Air freight - Exports and Imports - Documentation - Cargo Operations Process - Air-way bill - Consignee controlled cargo - Customs clearance - Routing Instructions - Future trends.

**Unit -III: Sea Cargo:** Shipping Liners - Advices - Booking - Containerization - Container Numbering - Process flow - Shipping Sales - Leads - Quotations - Customer Service.

**Unit IV: Shipping Operations:** Volume/Weight calculations - Shipment Planning - Preparing and loading containers- Types of Container services - FCL - LCL - Container de-stuffing.

**Unit V: Documentation:** Bill of Lading - MBL - HBL - CY - CFS - Sea Way bill - Multimodal Transport Document (MTD) - Invoicing - Release of cargo - Consortium.

### **References:**

1. Peter S. Smith (Faber), Air freight: Operations, Marketing and Economics, Research and Development Bureau, Illinois Central System.
2. P.S.Senguttavan, Fundamental of Air Transport Management, Excel Books.
3. John F. Wilson (Harlow: Longman), Carriage of goods by Sea, Longman
4. Yuen Ha Lun, Kee Hung Lai, Tai Chiu Edwin Cheng (Springer), Shipping and Logistics Management, Springer
5. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

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**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5x 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(xi) Calculate the projected payback time for the project to the nearest month.

- (xii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**16. Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

6. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

## ***ELECTIVE 7 - ADVERTISING AND SALES PROMOTION***

### **DSC F 5.4. ADVERTISING AND MEDIA PLANNING**

**Unit-I: Advertising Functions:** Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

**Unit- II: Consumer Behaviour:** Consumer decision making process - Consumer perception process - Consumer Choices - Consumer surplus.

**Unit- III: Creativity Advertising:** Creative thinking - Process - Appeals - Copy Writing - Print Copy elements, Headlines - body Copy - Slogan elements of design and principles of design.

**Unit- IV: Media Planning and Strategy:** Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

**Unit-V: Designing Print Advertisement:** Print Format Lay-out - Designing page - Working with visuals - Print and Electronic Media - Present trends - Class Vs. Mass media.

#### **References:**

1. Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
2. William H. Bolew, Advertising, John Wiley & Sons, New York.
3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.

## **DSC F 5.5. BRAND MANAGEMENT**

**Unit-I:Brand Concept:** Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

**Unit-II: Brand Equity:** Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

**Unit-III: Brand Building and Positioning:** Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

**Unit-IV: Brand Portfolios and Segmentation:** Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

**Unit-V: Branding in Different Sectors:** Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

### **References:**

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.
4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.
5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.
6. Branding Concepts and Process - Debashish Pati, McMillan Publishers.
7. Successful Branding - Pran K Choudhary, University Press, New Delhi.

## **DSC F 5.6 - PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit IV** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

**Unit V** : Project Cost estimation and Budget; project evaluation ; Case Studies

### **REFERENCES:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

**SRI VENKATESWARA UNIVERSITY :: TIRUPATI**

**MODEL QUESTION PAPER**

**III B.Com., SEMESTER – V**

**DSC F 5.6 PROJECT MANAGEMENT**

**Time : 3 Hours**

**Max. Marks :75**

Section – A

Answer any five of the following questions

(5X 3 = 15 Marks)

1.
  - a. Project initiation
  - b. Project
  - c. PERT
  - d. Team work
  - e. Performance measurement
  - f. Project cost estimation
  - g. Project follow-up
  - h. Project execution cycle
  - i. Traditional methods of evaluation
  - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(xiii) Calculate the projected payback time for the project to the nearest month.

- (xiv) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,  
Year 5 = 0.62.

**17.Think about it:** Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall

level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

**Questions:**

7. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

**TABLE-6: B.COM (CA)- SEMESTER – VI – W.E.F. 2017-18**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.1 Advanced Cost Accounting	100	25	75	6	4
2.	DSC 2 G	6.2 Auditing	100	25	75	6	4
3.	DSC 3 G	6.3 Management Accounting	100	25	75	6	4
4.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	<b>Cluster Electives</b>					
		<b>I. A e-Commerce</b>	100	25	75	5	4
		6.4 e-Payments System Practical's	50		50	2	2
		6.5 Tally Practical's	100	25	75	5	4
		6.6 Project Work: Real time student project may be submitted	50		50	2	2
		6.6 Project Work: Real time student project may be submitted	100		100	5	4
5.	Elective-DSC 2 H/Inter-disp./Gen. Elec.						
6.	Elective-DSC 3 H/Inter-disp./Gen. Elec.	<b>2. Computer Applications</b>					
		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					
<b>Total</b>			700			37	28
<b>Grand Total</b>							

**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 COMMERCE 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 weight, normal loss, abnormal loss 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 questions, each question carries 3 marks**

**5 X3=15**

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**

**Answer any ONE question from each unit.**

**Each question carries 12 marks**

**5X12 =60**

**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

(or)

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.

(or)

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.

(or)

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	

### UNIT-V

- 10.** A company which supplies its output on contract basis as component to an assembling firm has a contract to supply 10,000 units of its only product during 2017. The following were the budgeted expenses and revenue.

Material	Rs. 15 per unit
Wages	Rs. 10 per unit
Works expenses – (Fixed)	Rs. 40,000
Variable	Rs. 4 per unit
General expenses (all fixed)	Rs.60,000
Profit is 20% on sale price.	

Prepare the budget for 2017 showing the costs and profit.

(or)

- 11.** Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit in Rs.
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and Distribution expenses (60% fixed)	50,000
Present production (50% activity)	1,000 units

## **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.

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**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 questions, each question carries 3 marks**

**5 X3=15**

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

**Section – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**UNIT-I**

2. Define Auditing. Explain objectives of Auditing

(or)

3. Describe the importance of Auditing.

**UNIT-II**

4. Describe the various types of Audit.

(or)

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?

(or)

**7.** What are the contents of Audit programme?

### **UNIT-IV**

**8.** “Vouching is the essence of Auditing”. Discuss?

(or)

**9.** Distinguish between Audit and Investigation?

### **UNIT-V**

**10.** What are the Rights and duties of company Auditor?

(or)

**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 questions, each question carries 3 marks**

**5 X3=15**

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

**Section – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**UNIT-I**

2. Explain scope and limitations of Management Accounting

(or)

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

(or)

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       |

(or)

7. The following figures are extracted from the Balance Sheet of X Ltd., as on 31<sup>st</sup> 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

(or)

9. The following are the summarised Balance Sheets of Malar Industries Ltd., as on 31<sup>st</sup> 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>	11,000	15,000
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			
	81,500	88,000		81,500	88,000

- 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

(or)

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>

## CLUSTER ELECTIVE 1 A – E COMMERCE

### DSC H 6.4 E-PAYMENTS SYSTEM

**Unit-I: e-Cash and Virtual Money:** Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

**Unit-II: Automated Clearing and Settlement:** Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

**Unit-III: e-Payment Security and Digital Signature:** Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

**Unit-IV: Mobile Payments:** Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

**Unit-V: Electronic Invoice and Payment System:** Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank - Invoice Paper elimination - Scan-based trading (SBT).

#### References:

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “*Payment Technologies for E-Commerce*”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, *Protocols for Secure Electronic Commerce*, Boca Raton, Fla, CRC Press.

**MODEL QUESTION PAPER**  
**VI SEMESTER-B.COM (CA)/ B.A;B.Sc(CA)**  
**(CHOICE BASED CREDIT SYSTEM)**  
**E –PAYMENT SYSTEM**

**Time: 3 Hrs**

**Max Marks: 75**

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**SECTIONS –A**

1. **Answer any FIVE questions, each question carries 3 marks** **5 X3=15**
1. Electronic Data Interchange (EDI)
  2. Fed wire
  3. E- Cash
  4. Digital Signature
  5. Online Payment
  6. Payment Wallet
  7. Electronic Statement Delivery
  8. ATM

**SECTION – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**Unit-1**

2. Explain about E-Cash? What are the issues to arising in E-Cash system?

**Or**

3. Explain about different types of electronic payment modes?

**Unit -2**

4. Describe the process of real time gross settlement system?

**Or**

5. Write an essay on CHIPS and SWIFT?

**Unit- 3**

6. Explain the methods of cryptography?

**Or**

7. Explain the functions of digital signature?

**Unit- 4**

8. Write the importance of wireless payments system in nowadays?

**Or**

9. Explain digital wallets and its types?

**Unit- 5**

10. Describe the biller service providers?

**Or**

11. Explain about scan based trading?

## **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 made simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

**MODEL QUESTION PAPER**  
**Third Year B.com - VI semester**  
**TALLY**

Time: 3hrs

Max Marks: 75

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I. Answer any **five** question from the following : 5X3=15

- |                             |                                   |
|-----------------------------|-----------------------------------|
| a) Accruals                 | b) Accrual Accounting             |
| c) Audit Trail              | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll            |
| g) COMPANY CREATION         | h) voucher entry                  |

II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

2. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

3. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

4. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

5. Write the GST Ledger creation process in tally?

(OR)

6. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

7. Explain the TDS ledger and voucher creation process in tally?

(OR)

8. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

9. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

10. Write the employee masters and payroll vouchers in tally?

## **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 31<sup>st</sup> March 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

**B.Com (CA)/B.A/B.Sc (CA) DEGREE EXAMINATION**

**MODEL QUESTION PAPER**

**VI SEMESTER**

**PAPER: E- COMMERCE APPLICATIONS**

**Time:3 Hours**

**Max. Marks: 75**

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**SECTION-A**

**1. Answer any FIVE questions, each question carries 3 marks**

**5 X3=15**

- a. Define E-Commerce
- b. Electronic marketing
- c. Online payment
- d. Smart card
- e. Authentication
- f. Encryption
- g. WWW
- h. Networking
- i. Browsing
- j. Online meeting

**SECTION –B**

**Answer one question from each unit. Each question carries 12 marks**

**(5x12=60)**

**UNIT-I**

2. Explain merits and demerits of E-Commerce

(OR)

3. Explain different business models of E-Commerce

**UNIT-II**

4. explain the various components of I – way/

(Or)

5. What is internet explain the infrastructure of Inter net

**UNIT-III**

6.Explain the types of Encryption.

(OR)

7. Explain the functionality of firewall in detail.

**UNIT-IV**

8.What do you understand by online payment system

(OR)

9.What is meant by EDI? Explain uses and limitations of EDI

**UNIT-V**

10.Write about Supply Chain management.

(OR)

11.Explain digital and document management

## 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.

**Model Question paper**  
**Third Year B.com - VI semester**  
**TALLY**

Time: 3hrs

Max Marks: 75

II. Answer any **five** question from the following : 5X3=15

- |                             |                                   |
|-----------------------------|-----------------------------------|
| a) Accruals                 | b) Accrual Accounting             |
| c) Audit Trail              | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll            |
| g) COMPANY CREATION         | h) voucher entry                  |

II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

11. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

12. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

13. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

14. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

15. Write the GST Ledger creation process in tally?

(OR)

16. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

17. Explain the TDS ledger and voucher creation process in tally?

(OR)

18. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

19. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

20. Write the employee masters and payroll vouchers in tally?

## **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 31<sup>st</sup> March of the year.

## SRI VENKATESWARA UNIVERSITY : TIRUPATI

Table-6: B.Com (GEN); B.Com (Tax)- Semester – VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.1 Advanced Cost Accounting	100	25	75	6	4
2.	DSC 2 G	6.2 Auditing	100	25	75	6	4
3.	DSC 3 G	6.3 Management Accounting	100	25	75	6	4
4.	Elective-DSC 1 H/Inter- disp./Gen. Elec.	<b>Cluster Electives -1</b> <i>Banking &amp; Financial Services</i>	100	25	75	5	4
		6.4 Financial Services	100	25	75	5	4
		6.5 Marketing of Financial Services	100		100	5	4
5.	Elective-DSC 2 H/Inter- disp./Gen. Elec.	6.6 <b>Project Work#:</b> Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services					
6.	Elective-DSC 3 H/Inter- disp./Gen. Elec.						
<b>Total</b>			600			33	28
<b>Grand Total</b>							

**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 COMMERCE BACKGROUND 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 weight, normal loss, abnormal loss 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 questions, each question carries 3 marks**

**5 X3=15**

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**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**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

(OR)

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.

(OR)

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.

(or)

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	

## UNIT-V

10. A company which supplies its output on contract basis as component to an assembling firm has a contract to supply 10,000 units of its only product during 2017. The following were the budgeted expenses and revenue.

Material	Rs. 15 per unit
Wages	Rs. 10 per unit
Works expenses – (Fixed)	Rs. 40,000
Variable	Rs. 4 per unit
General expenses (all fixed)	Rs.60,000
Profit is 20% on sale price.	

Prepare the budget for 2017 showing the costs and profit.

(OR)

11. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit in Rs.
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and Distribution expenses (60% fixed)	50,000
Present production (50% activity)	1,000 units

## **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 questions, each question carries 3 marks**

**5 X3=15**

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

**Section – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**UNIT-I**

2. Define Auditing. Explain objectives of Auditing

(or)

3. Describe the importance of Auditing.

**UNIT-II**

4. Describe the various types of Audit.

(or)

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?

(or)

7. What are the contents of Audit programme?

#### **UNIT-IV**

**8.** “Vouching is the essence of Auditing”. Discuss?

(or)

**9.** Distinguish between Audit and Investigation?

#### **UNIT-V**

**10.** What are the Rights and duties of company Auditor?

(or)

**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.
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**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 questions, each question carries 3 marks**

**5 X3=15**

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

**Section – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**UNIT-I**

2. Explain scope and limitations of Management Accounting

(or)

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

(or)

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

(or)

7. The following figures are extracted from the Balance Sheet of X Ltd., as on 31<sup>st</sup> 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

(or)

9. The following are the summarised Balance Sheets of Malar Industries Ltd., as on 31<sup>st</sup> 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:</i> Depreciation	<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

(or)

**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
	<hr/>	<hr/>		<hr/>	<hr/>
	3,85,000	2,70,000		3,85,000	2,70,000

## **CLUSTER ELECTIVE– BANKING AND FINANCIAL SERVICES**

### **DSC H 6.4 FINANCIAL SERVICES**

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit-V: Other Financial Services:** Factoring and Forfaeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

#### **References:**

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2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
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7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
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**CLUSTER ELECTIVE - BANKING AND FINANCIAL SERVICES**  
**DSC H 6.4 FINANCIAL SERVICES**

**Time: 3 hours**

**Max.Marks: 75 M**

**Section - A**

**Q.1. Answer any FIVE questions, each question carries 3 marks**

**5 X3=15**

- a) Finance of NBFCs   b) Merchant Banking   c) commercial Paper   d) Kinds of lease  
e) Hire Purchase   f) Objectives of CRISIL   g) Open ended mutual funds  
h) Credit cards

**Section – B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**UNIT-I**

**Q.2.** Briefly explain some of the innovative financial instruments introduced in the recent times in the financial services sector ?

OR

**Q.3.** Explain the Role of NBFCs in Economic development

**UNIT-II**

**Q.4.**What are the various types of merchant banking services

OR

**Q.5.** Explain the importance and scope of venture capital

**UNIT-III**

**Q.6.** What are the advantages and disadvantages of leasing

OR

**Q.7.** What is meant by Hire purchase system and explain its characteristics

#### **UNIT-IV**

Q.8. What do you mean by the term credit rating and describe its features and advantages

**OR**

Q.9. What is mutual fund and discuss how mutual fund business is regulated in India

#### **UNIT-V**

Q.10. What is factoring ? Write the mechanism involved in a factoring financial service

**OR**

Q.11. Discuss in detail the different types credit cards.

## **DSC H 6.5 MARKETING OF FINANCIAL SERVICES**

**Unit-I: Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

**Unit-II: Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

**Unit-III: Pricing and Promotion Strategies:** Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

**Unit-IV: Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

### **References:**

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
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**CLUSTER ELECTIVE - BANKING AND FINANCIAL SERVICES**

**DSC H 6.5 - MARKETING OF FINANCIAL SERVICES**

**Time: 3 hours**

**Max.Marks: 75 M**

**Section – A**

**Q.1. Answer any FIVE questions, each question carries 3 marks**

**5 X3=15**

- a) Elements of service   b) B2B marketing   c) Service Marketing   d) Pricing strategy  
e) Promotion strategy   f) Venture capital financing   g) Factoring   h) Customer Loyalty

**Section-B**

**Answer any ONE question from each unit.**  
**Each question carries 12 marks**

**5X12 =60**

**Unit-I**

Q.2. Explain the differences between the goods and services.

OR

Q.3. Write about the integrated service management.

**Unit-II**

Q.4. What are the key dimensions of service quality?

Or

Q.5. What are the various service quality gaps?

**Unit-III**

Q.6. What are the various pricing strategies?

Or

Q.7. What is marketing planning and write about the process of planning of marketing of services.

**Unit-IV**

Q.8. What are the various types of marketing channels?

Or

Q.9. What is Service Blueprint and what are the various components of it?

**Unit-V**

Q.10. What do you mean by financial services? And write about the types of financial services.

Or

Q.11. What is Insurance and mention the Marketing practices in Insurance Industry.

## **SEMESTER – VI – PROJECT WORK**

**Paper : 607**

**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 31<sup>st</sup> March of the year.