SRI VENKATESWARA UNIVERSITY

Revised Common Framework of CBCS for B.Com (CA) (w.e.f.2016-17)

B.Com (CA)-SEMESTER –I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	6	4
6.	DSC 2 A	Business Organization	100	25	75	6	4
7.	DSC3 A	Fundamentals of Computers	100	25	75	4	4
		Practical's	50		50	2	2
Total			650	125	525	30	24

#The marks split between formal test and co-curricular activities may be decided by the University
concerned @ Syllabus size shall be in accordance with the No. of teaching hours.
*HVPE may be taught by Telugu teachers

B.Com - Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	6	4
6.	DSC 2 B	Business Environment	100	25	75	6	4
7.	DSC 3 B	Fundamentals of Operating Systems	100	25	75	4	4
		Practical's	50		50	2	2

Total		650	125	475	30	24

Sri Venkateswara University; TIRUPATI
B.Com;B.Com (CA); B.A (Accountancy)
Detailed Syllabi w.e.f. 2016-17
SEMESTER - I
DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Accounting equation - Classification of Accounts and its rules - Double entry book keeping – Journalizing – Posting to ledgers, Balancing of ledger accounts- problems.

Unit –II – Subsidiary Books

Types of Subsidiary Books – Journal proper - Cash Book, Three column Cash Book- Petty cash Book -Problems.

Unit - III -Trial Balance& Rectification of Errors

Preparation of Trial Balance – Types of Errors – Rectification of Errors-Suspense Account.

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 favorable and unfavorable balances.

Unit-V-Final Accounts

Meaning – Features – Manufacturing Account – Preparation of Trading Account, Profit & Loss Account and Balance Sheet with Adjustments.**(Problems)**

Reference Books

1. Tulasian, Accountancy -I, McGraw Hill Co.
2. T.S.Reddy& A. Murthy, Financial Accounting , Margham Publications
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
4. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Unit-I – Introduction

Concepts of business, Trade , Industry and Commerce –Business- Features of Business -Trade - Classification- aids to Trade – Industry – Classification – Relationship of Trade , industry and Commerce.

Unit II- Business Functions & Entrepreneurship

Functions of Business- Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

Unit –III – Forms of Organization

Sole Proprietorship – meaning – Characteristics – Advantages and Disadvantages – Partnership- Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu undivided family .

Unit-IV- Company

Company – Meaning – Characteristics –Advantages – kinds of companies - Government Company - Differences between Private Ltd and Public Ltd Companies

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association. Contents of Prospectus

Reference Books

1. Dr.C.D.Balaji and G.Prasad, Business Organization - Margham Publications, Chennai-17.
2. R.K.Sharma and Shashi K Gupata Business Organization - Kalayani Publications.
3. C.B.Guptha Industrial Organization and Management, Sulthan Chand.
4. Y.K.Bushan Business organization and Management, Sulthan Chand.
5. Sherlekar Business Organization and Management , Himalaya Publications.

B.COM – COMPUTER APPLICATIONS

I YEAR - SEMESTER –I –

DSC3A: FUNDAMENTALS OF COMPUTERS

UNIT I

Exploring Computers and Their Users:

An Overview of Computer System : Define Computer- Computers for Individual Users – Computer for organizations- Importance of computers.

Inside the Computer System

Describe the Machine- Parts of a Computer System – Hardware, Software, Data, Users – Information Processing cycle – essential Computer Hardware – Processing Devices- Memory Devices- Input/Output Device- System software – application Software.

UNIT II

Input Devices : The Keyboard , The mouse, The track ball, Scanner. **Output Devices** : Monitors – CRT monitors , Flat Panel Monitors ; PC projectors **Sound Systems** –Audio & Video devices (Multi-Media Device) ; **Hard copy devices** – Dot matrix printers , Ink Jet Printers , Laser Printers , Plotters.

UNIT III

Processing Data : How Computer process data- Data representation, and Data processing in a computer .**Modern CPU's**: Microcomputer Processors- Intel , AMD, Freescale, IBM processors-Types of Processors-RISC Processors,- Connecting computer to other devices – The Bus, Serial and Parallel ports , SCSI , MIDI , and other specialized expansion ports, Expansion slots and boards.

UNIT IV

Storing Information in a Computer : Magnetic Disks – hard disk , Floppy disk, Optical Storage devices – CDROM , DVD ROM , CD – Recordable , CD – Rewritable.

UNIT V

How to Build a Computer: Knowing Computer Hardware Parts – Cataloging and purchasing the parts – Assembling the System –The first Boot –Installing Software – Maintenance of Computer

TEXT BOOKS :

1. Peter Norton , Introduction to Computers , 6th Edition , Tata McGraw – Hill , 2008 .
2. Jacob Beckerman , How to Build a Computer 2014-15: Learn, Select Parts, Assemble, and Install: A Step by Step Guide to Your First Homebuilt.

REFERENCE BOOKS :

1. Leon A and Leon M, Computers for Everyone , Leon Vikas , 2001 .
2. Turban E, Rainer R K , and Potter R E , Introduction to Information Technology , John Wiley & Sons , 2000.

Sri Venkateswara University
ModelQuestion Paper
I B.Com; B.Com (CA); B.A (Accountancy)
Semester – I
DSC 1A - Fundamentals of Accounting-I

Time: 3 Hours   Max. Marks: 75

Section A

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

1. (a) From the following particulars prepare Raju's A/c   Rs.
      1-1-2014 Amount due from Raju   8,000
      5-1-2014 Sold goods to Raju   14,000
      8-1-2014 Purchased goods from Raju   5,000
      14-1-2014 Cash received from Raju   6,000
      24-1-2014 Cash paid to Raju   4,000
      31-1-2014 Raju's A/c settled by cheque

   (b) Write an opening entry
      Cash at Bank Rs.8,000/-, Accrued interest Rs.3,000/-, unpaid wages Rs.2,000/-,
      Unexpired insurance Rs.1,000/-, Rent received in advance Rs.4,000/-, debtors
      Rs.6,000/-, Premises Rs.8,000/-, Creditors Rs.7,000/-, Bills payable Rs.5,000/-,
      Bills receivable Rs.7,000/-, Bank overdraft Rs.4,000/-

   (c) Write adjusting entries
      i) Unexpired insurance Rs.1000/- ii) Outstanding wages Rs.4,000/- iii) Rent
   received an advance Rs.2,000/- iv) Accrued interest Rs.5,000/- v) Appreciation
   on building Rs.3,000/-

   (d) A trader maintains Petty cash book under imprest system. Record the following
      Transactions in his Petty Cash Book:

2014		Rs.
Sep. 1	Received for Petty payments	500
2	Postage	40
5	Stationery	25
8	Advertising	50
12	Wages paid	20
16	Carriage	15
20	Conveyance	22
30	Postage	50

   (e) What are the rules relating to different types of accounts?
   (f) What are the causes for bank reconciliation statement?
   (g) Suspense Account?
   (h) What are the errors disclosed by trial balance?
 (i) Three columnar Cash Book?
   (j) Different types of Subsidary Books?

Section - B
Answer any ONE Question from each unit.
(5 ×12 =60 Marks)

UNIT I

2. Classify the following into Personal, Real and Nominal Accounts
   (a) Capital (b) Rent recovered (c) Accrued Interest
   (d) Discount (e) Bad debts (f) Carriage (g) goodwill
   (h) Premises   (i) Investments (j) Work-in-Progress (k) Cash (l) Bank
3. Journalise the following transactions.
   (a) Rao starts business with Rs.10,000 cash and a building worth Rs.50,000
   (b) Purchased goods worth Rs.20,000 out of which goods worth Rs.12,000 was on credit from Shyam.
   (c) Sold goods on credit worth Rs.16,000 to Ram.
   (d) Received Rs.15,600 from Ram in full settlement of his account.
   (e) Paid Rs.11,800 to Shyam in full settlement of Rs.12,000 due to him.
   (f) Paid wages Rs.500 and salaries Rs.2,000

UNIT – II

4. 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

5. 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

6. 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

7. Rectify the following errors by using Suspense account.
   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. DassRs. 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.
   Show Suspense a/c and Journal Entries.

8. The Cash Book (Bank Columns) and the Pass book of Umasankar are given below. Prepare Bank Reconciliation Statement as on 31st December, 2015.

Dr.   Cash Book (Bank column)   Cr.

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

Dr.   Bank Pass Book   Cr.

		Rs.			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

9. 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

10. The following is the Trial Balance of B. Govil as on 31-3-1998:

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

Prepare the Trading and Profit and Loss Account and Balance Sheet as on 31-3-1998. The Stock on 31-3-1998 is Rs.6,800.

11. The following is the Trial Balance of Ram Lal on March 31, 1998.

Debit Balances:	Rs.		Rs.
Bank	7,500	Bills Receivable	7,500
Purchases (adjusted)	34,96,000	Stock (31st March,1998)	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 debtors. 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, 1998.

Sri Venkateswara University
Model Paper
B.Com.B.Com (CA); Semester – I,
DSC 2 A - Business Organization

Time : 3 Hours   Max. Marks : 75

Section A
Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1.(a) Different types of Trade
   (b) Different types of Industries
   (c) Different types of Entrepreneurs
   (d) Functions of Business
   (e) Partnership deed
   (f) Joint Hindu family
   (g) Types of companies
   (h) Prospectus
   (i) Commerce
   (j) Government Company

Section - B
Answer any ONE Question from each unit.

(5 ×12 = 60 Marks)

UNIT I

2. Define Business. Explain the characteristics of Business.
3. Distinguish between Trade, Industry and Commerce

UNIT – II

4. What are the factors influencing the choice of a suitable form of organization?
5. What are the functions of Entrepreneur?

UNIT – III

6. What are the advantages and disadvantages of sole trading business
7.What are the features of Partnership Business?

UNIT – IV

8. Define Company. Explain the characteristics of a Company
9. Distinguish between Private Company and Public Company

UNIT – V

10. Describe the legal formalities for the incorporation of a Public Limited Company.
11.Distinguish between Memorandum of Association and Articles of Association.

Model Question Paper
I B.Com Computer Applications; Semester – I
DSC 3A: Fundamentals Of Computers

Time : 3 Hours   Max. Marks : 75

Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

12. (a) Applications of computer
    (b) Any three Characteristics of Computer
    (c) Memory cards
    (d) Processor
    (e) GUI
    (f) Serial Bus
    (g) PCI cards
    (h) Processing Data
    (i) RAM
    (j) Flash memroy

Section - B

Answer any ONE Question from each unit.

(5 × 12 = 60 marks)

UNIT I

13. Define computer and explain the Organization of computer?
14. Explain about parts of the computer?

UNIT – II

15. Explain about keyboard and pointing devices.
16. Explain output devices CRT monitors and Printers.

UNIT - III

17. Explain Data processing and how the data is represented in computer?
18. Explain different types of memory?

UNIT – IV

19. Explain about Magnetic storage devices.
20. Explain Optical storage devices and USB Flash devices?

UNIT – V

21. What is booting? Explain deferent steps for assembling computer.
22. What are the parts are needed to build a computer? Explain.

Sri Venkateswara University

I B.Com;B. Com (CA); B.A (Accountancy)Semester - II

DSC 1B – Fundamentals of Accounting-II

Unit-I: DEPRECIATION

Methods of Depreciation - Straight line method - Diminishing balancing method - Annuity method - Depreciation fund method - Problems.

Unit-II: PROVISIONS AND RESERVES

Meaning – Provision Vs Reserve – Preparation of Bad debts A/c – RBDD A/c – Provision for Discount on Debtors A/c – Provision for discount on creditors A/c.

Unit-III: BILLS OF EXCHANGE

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

Unit-IV: CONSIGNMENT ACCOUNTS

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal loss – Problems.

Unit-V: JOINT VENTURE ACCOUNTS

Joint venture - Features - Difference between joint venture and consignment – Accounting procedure - methods of keeping records - Problems.

Reference Books:

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

I B.Com; B.Com (CA) II Semester
DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:
1. Rosy Joshi and SangamKapoor   :   Business Environment.
2. Francis Cherunilam   :   Business Environment.
3. S.K. Mishra and V.K. Puri   :   Economic Environment of Business.
4. K. Aswathappa   :   Essentials of Business Environment.

B.Com –Computer Application - I year – II - Semester

DSC3B: Fundamentals of OperatingSystems

Total Marks:75

Unit -1   **Introduction to OperatingSystem**

Introduction to Operating Systems, Role (Functions)of OperatingSystems,TypesofOperatingSystems,UserInterface,ConceptofProcessandRunningProgram sbyOS,Files&Folders(Organizing,Attributes,andSharing), Managing Hardware, PC Operating System, Network (Server) OperatingSystem, Embedded OperatingSystems

Unit -2   **Overview of Popular OperatingSystems**

DOS, Windows NT, Windows XP, Windows Vista, Windows 7, Windows 2000Server, Windows Server 2008, UNIX, Macintosh Operating Systems, Android,iOS

[unit 1 & 2 from book 1]

Unit -3   **Roles/Functions of OperatingSystem**

Multi-Processing, Fault Tolerance and Load Balancing, Overview of Data Safety(RAID), Disk Defragmentation, Backup and Recovery, Security (Concept of User and Group,Fileand Folder Permission, Firewall), Workgroups, Domains, and Active Directory,Overviewof ServerRoles

Unit -4   **Introduction to Linux OperatingSystem**

Introduction to Linux, History of Linux, Strengths and Weaknesses of LINUX, Featuresof Linux, LINUX Distributions, Basic Commands ofLinux

Unit- 5

Introduction to Android, History of Android, Design goals , Memory management, Processor management, device management, file management, security managementUser interface.

ReferenceBooks:

1. **Peter Norton**, "Introduction to Computers",TMH
2. **Understanding Operating Systems By Ann McHoes, Ida M. Flynn**
3. **Alan Carter, "Windows 2000 MCSE StudySystem"**
4. **Pfaffenberger**, "Linux Commands Instant Reference", BPBPublication
5. **Silberschatz& Galvin**, "Operating System Concepts", Wiley, 5thEd.
6. **Sumitabha Das**, "UNIX Concepts and Applications", THM, 4thEd.

Sri Venkateswara University
Model Question Paper
I B.Com; B.Com (CA); B.A (Accountancy); Semester – II
DSC 1B – Fundamentals of Accounting-II

Time: 3 Hours   Max. Marks: 75

Section A
Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

1. (a) Find the Gross Profit of the business – Purchases Rs.20,000; Sales Rs.60,000;
        Wages Rs.4,000; Carriage Rs.1,000 and Manufacturing Expenses Rs.5,000.
    (b) Write adjusting entries
        i) Unexpired insurance Rs.1000/- ii) Outstanding wages Rs.4,000/-
        iii) Rent received in advance Rs.2,000/-
    (c) Account Sales
    (d) Features of Joint Venture
    (e) Write any three causes for depreciation?
    (f) Write any three differences between Provision and Reserve?
    (g) Delcredre Commission
    (h) Find annual Depreciation – Cost of the Machine Rs.9,500
        Installation Charges Rs.500; Estimated Scrape Value Rs.1000
        Estimated Life of the Machine 5 years
    (i) Parties in the bill of exchange
    (j) Characteristic features of a bill

Section - B
Answer any ONE Question from each unit.
(5 ×12 =60 Marks)
UNIT – I

2. On 1st January, 1994, machinery was purchased by X for Rs.50,000. On 1st July, 1995, additions were made to the extent of Rs.10,000. On 1st April, 1996, further additions were made to the extent of Rs.6,400.

    On 30th June, 1997 machinery, the original value of which was Rs.8,000 on 1st January, 1994, was sold for Rs.6,000. Depreciation is charged at 10% p.a. on original cost. So the machinery Account for the years from 1994 to 1997 in the books of X. X Closes his books on 31st December.

3. A firm purchases a 5 years' lease for Rs.40,000 on 1st January. It decides to write off depreciation on the Annuity Method, presuming the rate of interest to be 5% per annum. The annuity tables show that a sum of Rs.9,239 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest-rupee.

UNIT – II

4. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs.10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs.2,300 in the second year and Rs.3,700 in the third year. Show the Provision for Repairs and Renewals Account.

5. From the following figures you are require to prepare:
   i) Bad Debts Account   ii) Provision for Bad Debts Account
   iii) Profit and Loss Account.

April 1, 1996	Provision for Bad Debts	Rs.2,500
March 31, 1997	Bad Debts	Rs.1,870
	Debtors	Rs.20,000

   Make provision for bad debts at 5% on debtors.

UNIT - III

6. On 1st January 2015 Venkatesh sold goods worth Rs.5,000 to Nagarjuna and drew a bill on Nagarjuna for 3 months for the same amount. Nagarjuna accepted the bill and returned it to Venkatesh. On 1st February 2015, Venkatesh endorsed the bill in favour of his creditor Prabhakar in settlement of his debt. The bill was honoured on due date. Pass the necessary journal entries in the books of Venkatesh, Nagarjuna and Prabhakar.

7. Narayana purchased goods for Rs.15,000 from Ravindra on 1st March 2015. Ravindra drew upon Narayana a bill of exchange for the same amount payable after two months. The bill was immediately discounted by Ravindra with his bank @ 6% p.a. On the due date the bill was dishonoured and Bank paid Rs.100 as noting charges. Pass the necessary journal entries in the books of Ravindra and Narayana.

UNIT – IV

8. Ram & Co. of Calcutta consigned 50 cases of goods at Rs.200 each to Nathan of Bombay. The consignor pays Rs.200 for insurance and for freight Rs.300. Nathan sent an account sales showing the gross proceeds at Rs. 24,000. The expenses paid by Nathan were dock dues Rs.230, carriage Rs.50, warehousing expenses Rs.130. He sent the amount due to the consignor after deducting 4 per cent commission. Show necessary A/c's in the books of both.

9. 1,000 bicycles were consigned by Premier Bicycle Co., Delhi to Superior Bros., Kanpur at Rs.150 each. Premier Co. paid freight Rs.10,000 and insurance in transit Rs.1,500. During transit 100 bicycles were totally damaged by fire. Superior Bros.
took delivery of the remaining bicycles and paid Rs.1,530 for octroi.

   Superior Bros. sent a bank draft to Premier Co. for Rs.50,000 as advance payment and later sent an Account Sales showing that 800 bicycles were sold at Rs.220 each. Expenses incurred by Superior Bros. is entitled to commission of 5%. Prepare the consignment Account, Accidental Loss Account and Superior Bros. Account in the books of Premier Bicycle Co., Delhi assuming that a claim from insurance company was settled for Rs.14,000.

UNIT – V

10. A and B enter into joint venture sharing profit 3/5ths and 2.5ths. A is to purchase timber in Madhya Pradesh and forward it to B in Delhi. A purchases timber worth Rs.10,000 and pays Rs.1,000 as expenses. B received the consignment and immediately accepted A/s draft for Rs.8,000. A got it discounted for Rs.7,850. B sold the timber for Rs.16,000. He had to spend Rs.350 for fire insurance and Rs.300 for rent. Under the agreement he is entitled to a commission of 5% on sales.

    Give ledger accounts in the books of A and B.

11. Ramesh and Naresh undertook the construction of a building for Ideal Engineering Co. Ltd. for a contract price of Rs.3,00,000 payable as to Rs.2,00,000 by installments in cash and Rs.1,00,000 in fully paid debentures of a company. Ramesh put Rs.75,000 and Naresh Rs.45,000 in a joint banking account opened for the purpose. They are to share profits and losses equally. The following amounts were spent.
On wages Rs.75,000; On Materials Rs.1,58,000 and On plant Rs.20,000.

    The contract was completed and the price duly received. The joint venture was closed by Ramesh taking up all the debentures at an agreed valuation of Rs.95,000. Half of the plant was taken over by Naresh and the other half was sold for Rs.12,000. Naresh also took over unused stock of materials at a mutually agreed price of Rs.8,000.

    Prepare necessary ledger accounts.

I B.Com; B.Com (CA)
Semester – II
DSC 2 B - Business Environment

Time : 3 Hours   **Max. Marks : 75**

Section A

Answer any **Five** of the following Questions   **(5 x 3 = 15 Marks)**

1. (a) Business Environment
   (b) Global Perspective
   (c) Economic Growth
   (d) National Development Council
   (e) Five year plans
   (f) Union Budget
   (g) Economic Reforms
   (h) Political Stability
   (i) Legal Environment
   (j) Economic Development

Section - B

Answer any ONE Question from each unit.   **(5 x12 = 60 Marks)**

UNIT I
2. What are Micro and Macro Dimensions of Business Environment?
3. What are Social Responsibilities of Business?

UNIT – II
4. What are the factors influencing Economic Development?
5. What is Balanced Regional Development?

UNIT – III
6. Explain the Rostow's stages of Economic Development.
7. What are the objectives of Planning in India?

UNIT – IV
8. Write note on New Industrial Policy?
9. Explain the structure and importance of Union Budget.

UNIT – V

10. Explains the concepts of Social Justice?
11. Write a note on Legal Environment?

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	6	4
6.	DSC 2 C	Business Statistics	100	25	75	6	4
7.	DSC 3 C	Programing in C	100	25	75	4	4
		Practical's	50		50	2	2
Total			**650**	**125**	**525**	**30**	**24**

II B.Com/B.Com(CA)/B.A (Accountancy)

DSC 1 C - Corporate Accounting

Unit-I:
Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights – Buy back of shares (preparation of Journal only).

Unit-II:
Issue and Redemption of Debentures – Issue and redemption of debentures – Accounting Treatment for Convertible and Non-Convertible debentures sinking fund method only (preparation of Journal and Ledger).

Unit –III:
Valuation of Goodwill: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method, annuity method (including problems).

Unit - IV
Valuation of shares: Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

Unit –V
Provisions of the Companies Act, 2013 : Company final accounts - Preparation of Balance Sheet and Profit and Loss Account – Schedule-III – Adjustments relating to preparation of final Accounts.

Reference Books:
1. Modern Accounting: A. Mukherjee, M. Hanife Volume-II, McGraw Hill
2. Corporate Accounting – RL Gupta & Radha swami
3. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.
4. Corporate Accounting – P.C. Tulsian
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
7. Advanced Accountancy : Chakraborthy
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,

Answer any **Five** of the following Questions   **(5 x 3 = 15 Marks)**

1. (a) Share Capital
    (b) Forfeiture of Shares
    (c) Debentures
    (d) Sinking fund
    (e) Super Profits
    (f) Methods of Valuations of Shares
    (g) Need for valuation of good will
    (h) Fair value method
    (i) Profit and Loss appropriation account
    (j) Companies Act 2013

UNIT I

2. A Ltd. Invited applications for 10,000 shares of Rs.100 each at a discount of 5 per cent payable as follows:

    On application Rs.25; On allotment Rs.34; On first call and final call Rs.36.

    The applications received were for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 200 shares which were forfeited. 100 Shares were reissued @ Rs.90 as fully paid.

    You are required to show journal entries in the books of the company.

3. A limited company issued a prospectus inviting applications for 2,000 shares of Rs.10 each at a premium of Rs.2 per share payable as follows:

    On applications Rs.2; on allotment Rs.5 (including premium); on First Call Rs.3 and on Second Call Rs.2

    Applications were received for 3,000 shares and allotments made pro-rata to the applicants for 2,400 shares, the remaining applications being refused. Money overpaid on application was employed on account of sums due on allotment.

    X to whom 40 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call, his shares were forfeited. Y, the holder of 60 shares failed to pay the two calls, and his shares were forfeited after the second call hand been made.

    Of the shares forfeited, 80 shares were sold to Z, credited as fully paid, for Rs.9 per share, the whole of X's share being included.

    Show journal and Cash Book entries.

UNIT II

4. Raghavendra Co. Ltd. offered 1000, 5% debentures of Rs 100 each. Pass necessary journal entries in the following cases.

a) Issued at par and redeemable at par.

b) Issued at 10% premium and redeemable at par.

c) Issued at 6% discount and redeemable at par.

d) Issued at par and redeemable at 10% premium.

e) Issued at 6% discount and redeemable at 10% premium.

OR

5. On 1st April 2009 Anuradha company issued 4000 debentures of Rs 100 at par, redeemable at par on 31st March, 2014. A sinking Fund was established for this purpose. It was expected that investments would earn 5% interest. Sinking Fund tables show that Rs 0.180975 amounts to Rs 1 at the end of 5th year @ 5%.

On 31st March, 2014 , the investments realized Rs 2,96,000. On that date the company's bank balance stood at Rs 1,45,000. The debentures were duly redeemed.

Prepare sinking Fund Account and sinking Fund Investments Account assuming that the investments were made to the nearest Rs 10.

UNIT III

6. The following particulars are available in respect of a business firm.

    i.   Average capital employed Rs. 50,000.
    ii.   Trading results: 2005 (Profit Rs. 12,200) 2006 (Profit Rs. 15,000) , 2007 (Rs. 2,000) and 2008 (Profit Rs. 21,000)
    iii.   Market rate of interest on investment at 8%.
    iv.   Rate of risk return on capital invested at 2%.
    v.   Remuneration of the proprietor Rs. 3,600 pa.
        You are required to compute the value of Goodwill on the basis of 3 years purchase of super profit.

7. The following particulars are available in respect:

    i.   Profits earned in 2000-Rs.50,000, 2001-Rs.60,000 and 2002-Rs.55,000
    ii.   Normal rate of return 10%
    iii.   Capital employed Rs. 3,00,000
    iv.   Present value of annuity for 5 years at 10% is Rs. 3.78 in a Rupee.
    v.   The profit included non-recurring profit on an average basis of Rs. 4000 out of which it was deemed that even non-recurring profits had a tendency of appearing at Rs. 1000 pa.
        You are required to calculate goodwill under the following methods.
         ➢ As per five years purchase of super profit.

> ➢ As per capitalization method.
> ➢ As per annuity method.

UNIT IV

8. The following details are extracted from the records of Gopi Co. Ltd. For the year ending 31.12.2010. You are required to calculate the value of equity share.

2000, 9% preference share of Rs. 100 each Rs,. 2,00,000
50,000 equity shares of Rs. 10 each, Rs. 8 per share paid Rs. 4,00,000
Expected profits per year before tax Rs. 2,18,000 rating tax 50 percent.
Transfer to general reserve every year Rs. 20% of the profit normal rate of earnings.
Transfer to general reserve every year Rs. 20% of the profit normal rate of earnings 15 percent.

9. The following is the Balance sheet of Srinivasa co. Ltd for the year ending with 31st March, 2012

Liabilities	Amount	Assets	Amount
8% preference share capital at Rs. 100 each	1,50,000	Land &Buildings	2,50,000
3000 Equity shares at Rs 100	3,00,000	Plant & Machinery	70,000
	60,000	Furniture	18,000
Bank Overdraft	64,000	Goodwill	70,000
Sundry creditors	56,000	Cash in Hand	12,000
Profit & Loss Account	70,000	Cash at Bank	28,000
General Reserve		Sundry Debtors	90,000
		Stock in Trade	1,30,000
		Preliminary Expenses	12,000
		Discount on issue of shares	20,000
	7,00,000		7,00,000

Assets are revued as given below :
   1.Land & Buildings Rs. 3,00,000, Plant & Machinery Rs.64,000 .depreciate furniture by 10%

2. Debtors are expected to realise at 80% and stock in Trade is Rs. 1,42,000

   Find the value of equity share

UNIT V

10. Following is the Balance of BHANU Ltd. as on 31st March, 2013

Debit Balances	Rs	Credit Balances	Rs
Stock on 1-4-2012	75,000	Purchase returns	10,000
Purchases	2,45,000	Sales	3,40,000
Wages	30,000	Discount received	3,000
Carriage	950	Surplus A/c	15,000
Furniture	17,000	Share Capital	1,00,000
Salaries	7,500	Creditors	17,500
Rent	4,000	General reserve	15,500
Sundry Trade Expenses	16,950	Bills Payable	7,000
Debtors	27,500		
Plant and Machinery	29,000		
Cash at Bank	45,300		
Patents	4,800		
Bills receivable	5,000		
	5,08,000		5,08,000

Prepare Statement of Profit and Loss for the year ending 31st March, 2013 and a Balance Sheet on that date after considering the following adjustments:

(a) Stock on 31-3-2013 was ` 88,000.

(b) Depreciate Plant and Machinery at 15%, Furniture 10% and Patents at 5%

(c) Outstanding rent amounted to ` 800 and outstanding salaries ` 900.

(d) Provide ` 5100 for doubtful debts.

(e) The Board recommends payment of dividend @ 15% per annum.

(f) Transfer the minimum required amount to general reserve.

OR

11.Following are the balances of ABC Limited as on 31st March, 2013:

Debit	Rs	Credit	Rs
Premises	30,72,000	Equity Share Capital	40,00,000
Plant	33,00,000	12% Debentures	30,00,000
Stock	7,50,000	Surplus account	2,63,000
Debtors	8,70,000	Bills payable	3,70,000
Goodwill	2,50,000	Creditors	4,00,000
Bank	4,52,000	General Reserve	2,50,000
Cahs in Arrears	75,000	Sales	41,50,000
Interim Dividend paid	6,00,000	Bad Debts Provision	35,000
Purchases	18,50,000		
Wages	7,71,000		
General Expenses	74,000		
Salaries	2,03,000		
Bad debts	21,000		
Debenture Interest paid	1,80,000		
	1,24,68,000		1,24,68,000

Additional Information:

(1) Depreciation Plant by 10%
(2) Write off ` 5,000 from Preliminary Expenses.
(3) Half year's Debenture interest due.
(4) Create 5% provision on Debtors for doubtful debts.
(5) Provide for Income Tax @ 35%.
(6) Stock on 31st March, 2013 was ` 9,50,000.
(7) No final dividend is declared by the company.
(8) Ignore Corporate Dividend Tax.
(9) Transfer the minimum required amount to General Reserve.

II B.Com/B.Com(CA)
DSC 2C - BUSINESS STATISTICS

Unit I:
Introduction to Statistics: Definition, importance and limitations of statistics - Collection of data - Frequency distribution -Diagrammatic and graphic presentation of data. Graphic presentation using Computers (Excel).

Unit II:
Measures of Central Tendency: Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit III:
Measures of dispersion: Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation.

Unit IV:
Measuring of Relation Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

Unit V:
Index Numbers: Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

Suggested Readings:

1.	Business Statistics	K.Alagar; McGraw Hill
2.	Business Statistics	Reddy, C.R Deep Publications.
3.	Statistics-Problems and Solutions	Kapoor V.K.
4.	Fundamentals of Statistics	Elhance.D.N
5.	Statistical Methods	Gupta S.P
6.	Statistics	Gupta B.N.
7.	Fundamentals of Statistics	Gupta S.C
8.	Statistics-Theory, Methods and Applications	Sancheti,D.C. &Kapoor V.K
9.	Business Statistics	J.K.Sharma
10.	Business Statistics	Bharat Jhunjhunwala
11.	Business Statistics	R.S.Bharadwaj

Time : 3 Hours   Max. Marks : 75

Section-A

Answer any **Five** of the following Questions   **(5 x 3 = 15 Marks)**

    1. (a) Meaning of statistics.

       (b) Primary data.

       (c) Frequency distribution.

       (d) Compute Harmonic Mean
          X: 35,45,89,76,87,52,60

       (e) Qualities of good average

       (e) Correlation co-efficient

       (f) Range

       (g) Methods of measuring Dispersion

       (h) Index Numbers.

       (i) $X = 100$, Median $= 100$, Find Z.

Section - B

Answer any ONE Question from each unit.   **(5 X12 = 60 Marks)**

UNIT I

2. Prepare frequency distribution table with the starting class 5-10 and all classes with the same width 5. The values are

12	19	26	36	27	37	40	15	6	16
21	5	10	33	20	10	45	30	19	7
37	20	19	17	28	20	11	30	26	20

3. Draw Histogram and find mode.

  Class 0-10   10-20 20-30 30-40 40-50 50-60 60-70

     F   4   5   10   20   9   6   6

UNIT – II

4. Calculate Mean, Median for the following data

C.I	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	12	30	34	65	45	25	18

OR

5. Calculate Mode for the data given below

X	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	8	10	20	29	37	18	9	6

UNIT – III

6. Calculate Mean Deviation from median for the following data

C.I	50-100	100-150	150-200	200-250	250-300	300-350	350-400
F	5	5	8	2	10	7	2

OR

7. Calculate Quartile Deviation for the following data

X	5-10	10-15	15-20	20-25	25-30	30-35	35-40	40-45
Y	5	5	8	2	10	7	2	1

UNIT – IV

8. Calculate Karl Pearsons Correlation co-efficient and probable error for the following data

X	9	8	7	6	5	4	3
Y	15	16	14	13	11	12	10

OR

9. Find the Rank Correlation co-efficient for the following data

x	48	60	72	62	56	40	39
Y	62	78	65	70	38	54	60

UNIT – V

10. From the fixed base index numbers given below, construct chain base index number:

Year	2008	2009	2010	2011	2012	2013
Items	52	70	65	80	86	90

OR

11. From the following data construct Fishers Ideal Index Number

Items	Base		Current	
	Price	Value	Price	Value
P	4	80	10	150
Q	8	32	16	80
R	2	20	4	48
S	10	50	20	120

DSC3C: PROGRAMMING IN C

UNIT I

Introduction to Algorithms and Programming Languages: Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts – Pseudo code –Generation of Programming Languages – Structured Programming Language

Introduction to C: Introduction – Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples – Type Conversion and Type Casting.

UNIT II

Decision Control and Looping Statements: Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Goto Statement

Functions: Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function

UNIT III

Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays

Strings: Introduction String and Character functions

UNIT IV

Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – Pointer Expressions and Pointer Arithmetic – Null Pointers – Generic Pointers - Passing Arguments to Functions using Pointer – Pointer and Arrays – Passing Array to Function –

Structure, Union, and Enumerated Data Types: Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions – Enumerated Data Types

UNIT V

Files: Introduction to Files – Using Files in C – Reading Data from Files – Writing Data from Files – Detecting the End-of-file –Close a file – Random Access Files – Binary Files – Command line arguments

REFERENCE BOOKS

1. Introduction to C programming by REEMA THAREJA from OXFORD UNIVERSITY PRESS
2. E Balagurusamy: ―COMPUTING FUNDAMENTALS & C PROGRAMMING – Tata McGraw-Hill, Second Reprint 2008, ISBN 978-0-07-066909-3.
3. Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson Edition Publ, 2002.
4. Henry Mullish & Huubert L.Cooper: The Spirit of C An Introduction to modern Programming, Jaico Pub. House,1996.

DSC3C: Programming in C

Time: 3 Hrs   Max. Marks: 75

SECTION – A

1.   **Answer any 5 Questions :**   **5 x 3 =15 M**
a) What are the types of Languages?

b) Define keyword.

c) Difference between Structure and Union.

d) Difference between while and do-while.

e) Explain getchar() and putchar() statements.

f) What is flowchart?

g) Explain any two bit-wise Operators.

h) File modes in 'C'.

i) Define null pointer.

j) What is C preprocessor ?

SECTION – B

Answer one question from each unit. Each carries equal marks: 5 x 12 = 60 M

UNIT- I

2.   a. Explain algorithms with proper example.
b. Define different categories of High-level Languages.

(or)

3.   a. Explain the importance and uses of C-language.
b. Expalin scanf() and printf statements.
UNIT- II

4.   Define branching and iterative statements.
(or)

5.   Describe recursive functions with suitable example.
UNIT- III

6.   What is an array? Explain the types of arrays?
(or)

7.   a. Explain any five string functions in C.
b. Write a Program for string Palindrome.

UNIT- IV

8. What is pointer? How the pointer are illustrated in functions.

    (or)

9. What is structure? How to create structure and explain with suitable example.

UNIT - V

10. Explain file management in 'C'

    (or)

11. Explain the command-line arguments.

S.V. UNIVERSITY; TIRUPATI

II B.Com (CA)-SEMESTER – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service Organizations	100	25	75	6	4
6.	DSC 2 D	Business Laws	100	25	75	6	4
7.	DSC 3 D	Object Oriented Programming with C++	100	25	75	4	4
		Practical's	50		50	2	2
Total			**550**	**75**	**725**	**26**	**22**

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

Unit-I: Non-Trading/ Service Organizations:
Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:
Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (including problems).

Unit – III - Bank Accounts
Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts, Rebate on bills discounted. (including problems).

Unit-IV: Insurance Companies -I
Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:
        Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings
1. Modern Accounting: A. Mukherjee, M. Hanife :McGraw Hill Company Ltd., New Delhi.
2. Corporate Accounting: T.S Reddy & A. Murthy; Margam Publications.
3. Corporate Accounting – RL Gupta & M. Radha Swami
4. Corporate Accounting – P.C. Tulsian
5. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
8. Advanced Accountancy : Chakraborty
9. Advanced Accountancy: S.P. Iyengar
10. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

DSC 2D - Business Laws

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 and Acceptance: 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.

Unit-IV:
Sale of Goods Act 1930: Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-V:
Cyber Law: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:
1. Business Law; Tulsian , Mc Graw Hill
2. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
3. Kapoor ND, Mercentile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

II B.Com (CA); IV SEMESTER

DSC3D: Object Oriented Programming with C++

Unit-1

Introduction:- Programming Language generations, Object Oriented Paradigm, Basics of OOPs, Benefits, Applications of OOPs, Object Oriented Languages, Difference between OOPs and Procedure Oriented Programming

Unit - 2

Introduction to C++, General Structure of a C++ program, cin and cout objects, Keywords, identifiers, Constants, variables, Data types in C++, Operators-scope resolution operator, Control structures: Conditional statements and Looping statements, Functions –function with default arguments, inline functions, function overloading, reference variables Arrays - Single and multidimensional arrays.

Unit-3

Object and Classes-Structure and Class, Defining a class, defining member functions, member function with object as arguments and argument as return type, array of objects, static member data and member function, friend function and friend class.Constructor and destructors-characteristics of constructor, constructor types-default, parameterized, copy and dynamic, constructor overloading.

Unit-4

Operator overloading, defining operator function, overloading unary, binary and relational operators

Inheritance-benefits of inheritance, types of inheritance, methods overriding, virtual functions.

Unit- 5

C++ Streams and File handling-Stream class, unformatted i/o operations, formatting of output-ios class functions and flags, manipulators, Files-File classes, file types, file functions. Error handling in file operations, command line arguments

Reference Books

1. Object Oriented Programming with C++ - M.T. Somashekara, D.S.Guru, H.S. Nagendraswamy, K.S. Manjunatha, PHI 2nd Edition

2. Object Oriented Programming with C++ - E. Balagurusamy, 4th Edition, Tata Mc Graw Hill Publication 3. Object Oriented Programming in C++ - Robert Lafore, 4th Edition, Pearson Education

4. Object-Oriented Programming with ANSI and Turbo C++.

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.	**1. E-Commerce** 5.4. e-Commerce	100	25	75	4	4

5.	Elective – DSC 2F/Inter-disp.	5.5. Business Networks
		    Practical (5.4 =50marks)
		    Practical (5.5 =50marks)
			100
			
			50
			50
				25
				
				-
				
					75
					
					50
					50
						4
						
						2
						2
							4
							
							2
							2

		5.6. Project Management	100	25	75	5	4

		2. Computer Applications
		  5.4. Data Base Management System
		  5.5 Web Technology
		    Practical (5.4 =50marks)
		
		    Practical (5.5 =50marks)
		  5.6. Project Management					

	TOTAL		**700**	**150**	**550**	**32**	**28**

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.

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 itsproduct

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	**Issued for Production** : April 2015
2nd 5000 units at Rs. 120	6th 4000 units
4th 2500 units at Rs. 130	10th 1200 units
9th 4000 units at Rs. 136	11th 600 units
13th 3600 units at Rs. 132	15th 1000 units
	18th 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)

8. Sriramachandra contractors, having undertaken a building construction work at a contract price Rs. 12,00,000 and started the execution of work on 1ˢᵗ 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 31ˢᵗ March 2013	42,000
Plant at site on 31ˢᵗ 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 31ˢᵗ 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
Expenses to contract Work		
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 1ˢᵗ 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 31ˢᵗ 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: Austrlian, Candian, 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 12thApril, 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 & 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

	20,000	-	Stock	1,00,000	50,000
Workman's 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 31st March 2014.

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

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

a) 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,
b) To provide Rs. 15,000 for bad debts
c) To write off all the intangible assets; and
d) 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:		Goodwill	2,00,000
20000 Equity shares of Rs. 10		Patents and Trade marks	1,00,000
each fully paid	20,00,000	Land and Buildings	15,00,000
10,000 6% cumulative		Plant and Machinery	10,00,000
Pref.shares of Rs. 100 each fully		Stocks (Investment)	4,00,000
paid	10,00,000	Sundry debtors	3,00,000
Bank overdraft	7,00,000	Issue and Preliminary	
Sundry creditors	5,00,000	expenses	1,00,000
(note : The cumulative		Profit and Loss a/c	6,00,000
Preference Dividend is three			
years in arrear)			
	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 31st December 2016. When its balance sheet was as follows.

Liabilities	Rs	Assets	Rs.
Issued share Capital:		Freehold factory	5,80,000
50.000 Equity shares of Rs.10		Plant and Machinery	2,89,000
each fully Paid less calls in	4,75,000	Motor Vehicles	57,500
arrear amounting to Rs.		Stock	1,86,000
25,000		Debtors	74,000
		Profit & Loss Account	2,14,000
6,000 5% cumulative			
preference shares ofRs.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

Rs.

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 accured interest were repaid on 31st 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 realilsed (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.

10) The following are the Balance sheet of Hemanth Ltd.. and its subsidiary Sabari Ltd.. as at 31st 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 Furniture 80% shares in S Ltd., at cost	3,90,000 80,000 3,40,000	1,35,000 40,000 -
General reserve	3,40,000	80,000	Stock	1,80,000	1,20,000
Profit & Loss a/c	1,00,000	60,000	Debtors	50,000	30,000
Creditors	70,000	35,000	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 st April 2016 whereas general reserve has remained unchanged since that date.

(ii) Hemanth Ltd.. acquired 80% shares in Sabari Ltd. on 1st October,2016 for Rs. 3,40,000 s mentioned above.

You are required to prepare consolidated balance sheet as at 31st 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 Building at cost	72,000	25,000
Trade Creditors	15,000	5,000	Plant & Mach.	30,000	10,000
General Reserve	25,000	6,000	Stock at cost	18,000	3,000
Profit & Loss A/c	12,000	9,000	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, Fundaments 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.

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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 is 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-6: B.COM (CA)- SEMESTER – VI

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

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

NOTE:# **PROJECT WORK EVALUATED BY THE COMMERCE EXTERNAL EXAMINER**

TALLY PRACTICAL'S SHOULD BE EVALUATED BY THE EXTERNAL EXAMINER

DSC 1 G 6.1 ADVANCED COST ACCOUNTING

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

Unit-II: **Process Costing :** Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in 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 of the following

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

Section - B
UNIT-I

2. Prepare a statement of reconciliation from the following:

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

3. In a factory, works overheads are absorbed at 100% of labour cost and office overheads at 20% of works cost.
Prepare i) Cost Sheet ii) Profit & loss account and iii) Reconciliation Statement if the total expenditure consists of :

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

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

UNIT-II

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

5. The product of a company passes through two processes to completion known as X and Y. From past experience it is ascertained that loss is incurred in each process as:
Process X – 2% Process Y – 5%
In each case, the percentage of loss is computed on the number of units entering the process concerned. The loss of each process possesses a scrap value. The loss of processes X and Y is sold at Rs. 5 per 100 units. The output of each process passes immediately to the next process and the finished units are passed into stock.

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

20,000 units have been issued to Process X at a cost of Rs.10,000. The output of each process has been as under:
Process X 19,500; Process Y 18,800
Prepare Process Accounts.

UNIT-III

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

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

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

OR

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

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

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

UNIT-IV

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

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

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

Opening stock of material - Nil

Closing stock of material - 500 kgs

Actual output during the period - 80 units.

9. From the following information of product No.888, calculate
i) Material cost variance ii) Material price variance iii) Material usage variance
iv) Material mix variance

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

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.

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 of the following

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
UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

DSC 3G 6.3 MANAGEMENT ACCOUNTING

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

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

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

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

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

References:
1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi
3. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,

4. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.

6. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.
7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.

9. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.

10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

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Model Paper
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Semester – VI, April, 2018
DSC 3G 6.3 – MANAGEMENT ACCOUNTING

Time: 3 hours   **Max.Marks: 75 M**

Section – A

Answer any Five of the following

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

UNIT-I

2. Explain scope and limitations of Management Accounting

3. Explain the functions & importance of Management Accounting

UNIT-II

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

Balance sheets

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

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

(figures in thousands)

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

UNIT-III

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

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

You are required to calculate

1. Gross profit ratio   2. Operating profit ratio

3. Operating ratio   4. Net profit ratio

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

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

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

UNIT-IV

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

Balance Sheets

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

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

Balance Sheet

Liabilities	2009 Rs.	2010 Rs.	Assets	2009 Rs.	2010 Rs.
Capital:			Fixed Assets	41,000	40,000
7% Redeemable			*Less:* Depreciation	11,000	15,000
preference shares	-	10,000		30,000	
Equity shares	40,000	40,000	*Current assets:*		
General reserve	2,000	2,000	Debtors	20,000	24,000
Profit & Loss A/c	1,000	1,200	Stock	30,000	35,000
Debentures	6,000	7,000	Prepaid expenses	300	500
Current Liabilities:			Cash	1,200	3,500
Creditors	12,000	11,000			
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

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
	3,85,000	2,70,000		3,85,000	2,70,000

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)
(CHOICE BASED CREDIT SYSTEM)
E –PAYMENT SYSTEM

Time: 3 Hrs   **Max Marks: 75**

SECTIONS –A

1. **Answer any FIVE questions, each question carry 3 marks**   **5 *3=15**
a.   Electronic Data Interchange (EDI)
b.   Fed wire
c.   E- Cash
d.   Digital Signature
e.   Online Payment
f.   Payment Wallet
g.   Electronic Statement Delivery
h.   ATM

SECTION – B

Answer any ONE question from each unit.
Each question carries 12 marks   **5*12 =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 mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House

SEMESTER – VI – PROJECT WORK

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

Objectives

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

Internship

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

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

Project Work Guidelines

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

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

CLUSTER ELECTIVE 10 A – COMPUTER APPLICATIONS

DSC H 6.4 – E – COMMERCE APPLICATIONS

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

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

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

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

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

Reference Books:

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

MODEL QUESTION PAPER

VI SEMESTER-B.COM (CA)
(CHOICE BASED CREDIT SYSTEM)
E –COMMERCE APPILICATIONS

Time: 3 Hrs   **Max Marks: 75**

SECTIONS –A
Answer any FIVE questions

1. Answer any five questions each question carries 3 marks   **5 *3=15**

a. E –Commerce vs Traditional Commerce
b. Internet
c. E-Mail Advantages
d. Advantages of E-Payments
e. Digital Library
f. Network Security
g. Digital Tokens
h. Data and msg Security

SECTION – B
Answer any ONE question from each unit.
Each question carries 10 marks
Answer at least one question from each unit each question carries 12 marks   5*12 =60

Unit-1

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

Or

3. Explain about business model?

Unit -2

4. Explain about e-commerce infrastructure requirements?

Or

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

Unit- 3

6. Describe the client server network security?

Or

7. What is firewall? Explain its types?

Unit- 4

8. Explain about electronic data interchange (EDI)?

Or

9. Explain about e-payment modes?

Unit- 5

10. Explain about document management in e-commerce?

Or

11. What is SCM? Explain advantages and disadvantages?

CLUSTER ELECTIVE 1 A – E COMMERCE

DSC H 6.5 TALLY

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

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2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad
3. Fire wall media, Tally 9.
4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.
5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi
6. Goods and Services Tax, Himalaya Publishing House

B.COM. (CA) DEGREE COURSE – III YEAR

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