

# SRI VENKATESWARA UNIVERSITY

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

### B.Com( General) - 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.	DSC 3 A	Business Economics-I	100	25	75	6	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>22</b>

#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

# **SRI VENKATESWARA UNIVERSITY; TIRUPATI**

**B.Com. 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

**Sri Venkateswara University**  
**Model Paper**  
**I B.Com**  
**Semester – I, November, 2016**  
**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

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 Subsidiary 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 goods 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. Dass Rs. 150.
  - g. While carrying forward the total of one page of purchases book to the next, the amount of Rs. 1,235 was written as Rs. 1,325.
- Show Suspense a/c and Journal Entries.

## UNIT – IV

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

Dr. Cash Book (Bank column) Cr.

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

Dr. Bank Pass Book Cr.

		Rs.			Rs.
2015 Dec. 31	To Ganesh	145	2015 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

### UNIT – V

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		
	<b>1,76,580</b>	<b>1,76,580</b>

Prepare the Trading and Profit and Loss Account and Balance Sheet as on 31-3-1998.  
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 (31 <sup>st</sup> 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.

## **DSC 2 A - Business Organization**

### **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.

**Sri Venkateswara University**



**Model Paper**  
**I B.Com**  
**Semester – I, November, 2016**  
**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.

## **DSC 3A - Business Economics-I**

### **Unit-I- Introduction**

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

### **Unit-II- Demand Analysis**

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

### **Unit –III- Elasticity of Demand**

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

### **Unit – IV- Cost and Revenue Analysis**

Classification of Costs – Total - Average – Marginal Cost – Cost function –Cost Output relations in Long-run and Short-run – Total Revenue - Average revenue – Marginal Revenue.

### **Unit-V- Break-Even Analysis**

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

### **Reference Books**

1. Aryasri and Murthy Business Economics , McGraw Hill
2. S.Sankaran, Business Economics, Margham Publications, Chennai.
3. Business Economics - Kalyani Publications.
4. Business Economics – Himalaya Publishing House.
5. Business Economics, Maruthi Publications.

# Sri Venkateswara University

## Model Paper

I B.Com

Semester – I, November, 2016

DSC 3A - Business Economics-I

Time : 3 Hours

Max. Marks : 75

### Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) Business Economics
- (b) Micro Economics
- (c) Demand Schedule
- (d) Income Elasticity of demand
- (e) Cross demand
- (f) Cost function
- (g) Marginal Cost
- (h) Fixed Cost
- (i) Break even point
- (j) Margin of safety

### Section - B

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

(5 12 = 60 Marks)

#### UNIT I

2. Describe the nature and scope of Business Economics
3. Distinguish between Micro and Macro Economics

#### UNIT – II

4. What are the factors to determine the demand?
5. What are the exceptions to law of demand?

#### UNIT – III

6. What are the different types of Elasticity of demand?
7. How is price elasticity of demand measured under total outlay method and point method?

#### UNIT – IV

8. Describe the different concepts of cost
9. Describe the cost output relations in short run.

#### UNIT – V

10. Distinguish between fixed cost and variable cost.
11. What are the uses of break even analysis?