

## 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
<b>Total</b>			<b>650</b>	<b>125</b>	<b>525</b>	<b>30</b>	<b>24</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

### 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

<b>Total</b>	<b>650</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>24</b>
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# **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

**I B.Com; B.Com (CA);  
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.

## **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 , 6<sup>th</sup> 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**  
**Model Question 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 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			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	35
				Viswanadh	
Dec. 28	To Sankar	42	Dec. 31	By balance	387
				c/d	
		582			582
Jan. 1	To Balance	387			
	b/d				

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

## 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.	Credit Balances:	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	Capital	2,00,000
Carriage on Purchases	2,000	Bills Payable	50,000
Lighting	1,500	Loan	1,00,000
Buildings	1,35,000	Sales	36,00,000
Rate and Taxes	2,000	Discount	2,000
Sundry Debtors	40,000	Commission	500
Furniture	30,000	Sundry Creditors	1,00,000
Cash in Hand	1,250		

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.Maheshwari, 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 Sangam Kapoor : 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, 5<sup>th</sup>Ed.
6. **Sumitabha Das**, “UNIX Concepts and Applications”, THM, 4<sup>th</sup>Ed.

**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 1<sup>st</sup> January, 1994, machinery was purchased by X for Rs.50,000. On 1<sup>st</sup> July, 1995, additions were made to the extent of Rs.10,000. On 1<sup>st</sup> April, 1996, further additions were made to the extent of Rs.6,400.  
On 30<sup>th</sup> June, 1997 machinery, the original value of which was Rs.8,000 on 1<sup>st</sup> 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 31<sup>st</sup> December.
3. A firm purchases a 5 years' lease for Rs.40,000 on 1<sup>st</sup> 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 required 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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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  $\frac{3}{5}$ ths and  $\frac{2}{5}$ ths. 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 x 12 = 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?