

**SRI VENKATESWARA UNIVERSITY**  
**B. Com (GENERAL) CBCS Syllabus – W.E.F. 2015 -16**

**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/Tamil)	100	25	75	4	3
3.	Foundation Course -3	Environmental Studies	50	---	50	2	2
4.	Foundation Course-4 A ##	ICT-1 (Information & communication Technology)	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	Business Economics	100	25	75	6	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>22</b>

## To be taught by Computers/Commerce/Electronic Teachers

**SRI VENKATESWARA UNIVERSITY; TIRUPATI**  
**I.B.Com; General/ ASM/Tax/CA (II Semester) – W.E.F. 2015-16**

**DSC 1B      FUNDAMENTALS OF ACCOUNTING -II      PPW :06 Hours**

**Unit-I: FINAL ACCOUNTS**

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

**Unit-II: CONSIGNMENT ACCOUNTS**

Consignment - Features – Pro forma 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-III: JOINT VENTURE ACCOUNTS**

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

**Unit-IV:DEPRECIATION**

Methods of Depreciation - Straight line method - Diminishing balancing method - Annuity method – Depreciation Fund Method - Problems.

**Unit-V:PROVISIONS AND RESERVES**

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

## REFERENCE BOOKS:

1. Principles and Practice of Accounting - R.L. Gupta & V.K. Gupta  
Sulthan Chand & sons
2. T. S. Reddy and A. Murthy - Financial Accounting, Margam  
Publications, Chennai – 70.
3. Accountancy - I - S.P. Jain & K.L Narang  
Kalyani Publishers
4. Accountancy – I - Tulasian Tata Mcgraw Hill Co
5. Financial Accounting - Dr.V.K.Goyal Excel Books
6. Introduction to Accountancy - T.S.GrewalS.Chand and CO
7. Accountancy – I - Haneef and Mukherjee tataMcgraw Hill
8. Advanced Accountancy - Arulanandam Himalaya publishers
9. Advanced Accountancy-I - S.N.Maheshwari&V.L.Maheswari

**Sri Venkateswara University**  
**Model Paper; DSC 1B**  
**I B.Com General/CA/ASM/Tax; II Semester**

**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 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 about Balance Sheet
- (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

**Section - B**

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

**UNIT I**

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

Particulars	Debit	Credit
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
	<b>1,76,580</b>	<b>1,76,580</b>

Prepare the Trading and Profit and Loss Account and Balance Sheet as on 31-3-2008.

The Stock on 31-3-2008 is Rs.6,800.

3. The following is the Trial Balance of Sri Ram on March 31, 2008.

<b><u>Debit Balances:</u></b>		Rs.		Rs.
Bank		7,500	Bills Receivable	7,500
Purchases (adjusted)	34,96,000		Stock (31 <sup>st</sup> March,2007)	3,06,250
Salaries	21,000			
Carriage on Sales	2,500		<b><u>Credit Balances:</u></b>	
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

A) Rates have been prepaid to the extent of Rs.600. b) During the year, bad debts amounted to Rs 2,500. A provision @ 5% has to be made on debtors. C) Buildings have to be depreciated at 2% and Furniture at 10%. Prepare Trading and Profit & Loss A/c and Balance Sheet of Sri Ram as on March 31, 2008.

## UNIT – II

4. 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.

**OR**

5. 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 – III

6. Amar and Bharath enter into joint venture sharing profit 3:2 ratio. Amar is to purchase timber in Madhya Pradesh and forward it to Bharath Delhi. Amar purchases timber worth Rs.10,000 and pays Rs.1,000 as expenses. Bharath received the consignment and immediately sent a draft for Rs.8,000. Amar got it discounted for Rs.7,850. Bharat 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 Amar and Bharath.

**OR**

7. 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.

#### UNIT – IV

8. On 1<sup>st</sup> January, 2009, machinery was purchased by Srinivas for Rs.50,000. On 1<sup>st</sup> July, 2010 additions were made to the extent of Rs.10,000. On 1<sup>st</sup> April, 2011 further additions were made to the extent of Rs.6,400.

On 30<sup>th</sup> June, 2012 machinery, the original value of which was Rs.8,000 on 1<sup>st</sup> January, 2009 was sold for Rs.6,000. Depreciation is charged at 10% p.a. on original cost. So the machinery Account for the years from 2009 to 2012 in the books of Srinivas. He Closes his books on 31<sup>st</sup> December.

**OR**

9. 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 – V

10. 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.

**OR**

- 11 .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, 2006	Provision for Bad Debts	Rs.2,500
March 31, 2007	Bad Debts	Rs.1,870
	Debtors	Rs.20,000

Make provision for bad debts at 5% on debtors.



**I.B.Com; General (II Semester) – W.E.F. 2015-16**

**DSC 2B                                      BUSINESS ENVIRONMENT                                      PPW :06 Hours**

**Unit-I- Overview of Business Environment**

Business Environment - meaning - Micro and Macro Dimensions of Business Environment – Social Responsibilities of Business - Business Environment – Changing Scenario and implications – Indian perspective and 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  
Objectives of Planning in India – National Development Council - Five Year Plans

**Unit-IV- Economic Policies**

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Union Budget – Structure and importance of Union Budget

**Unit-V-Social, Political and Legal Environment :**

Concepts of Social Justice –Schemes – Political Stability –Legal Environment.

**Reference Books:**

1. Rosy Joshi and sangam Kapoor : Business Environment
2. Global Academic Publishers & Distributors : Business Environment
3. K. Aswathappa : Essentials of Business Environment
4. SK Mishra and V.K.Puri : Economic Environment of Business

# **SRI VENKATESWARA UNIVERSITY**

## **Model Paper**

**I B.Com General - Semester – II, DSC2B  
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

### **Section - B**

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

**(5 × 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?

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**DSC 3BBUSINESS ECONOMICS**

**PPW :06 Hours**

**Unit-I- Introduction**

Meaning and definitions of business Economics-Nature and scope of Business Economics- Micro and Macroeconomics differences –Utility analysis – Law of Diminishing Marginal Utility only

**Unit-II- Demand Analysis**

Meaning and definition of demand -Determinants to Demand --demand function –Law of demand- Demand Curve – Demand curve -Exceptions. of Price Elasticity of demand – types of Price Elasticity of demand – Measurements of price elasticity of demand – total outlay method .

**Unit – III- Market structure I**

Meaning and definition of Market – Market structure - Perfect competition Characteristics - Price determination - Monopoly – Characteristics - Price determination - Distinguish between perfect competition and Monopoly.

**Unit-IV-Market structure II**

Monopolistic Competition – Characteristics – Product differentiation - Price determination in short and long run – Distribution – Concepts only.

## **Unit-V-National Income:**

National Income – Definition – concepts GDP-GNP – NNP – National Income at Factor of cost - Per capita Income – Personal and Disposal Income- Methods of measuring National Income.

### **Reference Books**

1. Dr.S.Sankaran, Business Economics - Margham Publications, Chennai-17.
2. Business Economics - Kalayani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata Mcgraw Hill.  
K.P.M.Sundaram , Micro Economics

# **SRI VENKATESWARA UNIVERSITY**

## **Model Paper; DSC3B I B.Com General/CA/ASM/Tax Semester – II, BUSINESS ECONOMICS**

Time : 3 Hours

Max. Marks : 75

### **Section A**

Answer any **Five** of the following Questions

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

1. (a) Micro Economics
- (b) Cardinal Utility
- (c) Demand Function
- (d) Elastic and Inelastic demand
- (e) Classification of Markets
- (f) Factors of Production
- (g) Gross Domestic Product (GDP)
- (h) National Income at Factor Cost

### **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. Explain the concept of law of diminishing Marginal Utility.

#### **UNIT – II**

4. What are the factors to determine the demand?
5. How to measure the Elasticity of demand in Total outlay Method and Point Method?

#### **UNIT – III**

6. How is the price determined under perfect competition?
7. Distinguish between Perfect Competition and Monopoly.

#### **UNIT – IV**

8. How is the price determined under the Monopolistic Competition?
9. what are the characteristic features of Monopolistic Competition?

#### **UNIT – V**

10. What are the various methods of measuring National Income?
11. What are the concepts of National Income?