

S.V. UNIVERSITY; TIRUPATI
B.Com (GENERAL) COURSE STRUCTURE
B.Com- SEMESTER – III – W.E.F. 2016-17

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 1C	Corporate Accounting	100	25	75	6	4
6.	DSC 2C	Business Statistics	100	25	75	6	4
7.	DSC 3C	Banking Theory and Practice	100	25	75	6	4
Total			600	125	475	30	22

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 : Chakraborty
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.,

Sri Venkateswara University
Model Paper; DSC3B
II B.Com / B.A, Accountancy
Semester – III
CORPORATE ACCOUNTING

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 had 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
Bank Overdraft	60,000	Furniture	18,000
Sundry creditors	64,000	Goodwill	70,000
Profit & Loss Account	56,000	Cash in Hand	12,000
General Reserve	70,000	Cash at Bank	28,000
		Sundry Debtors	90,000
		Stock in Trade	1,30,000
		Preliminary Expenses	12,000
		Discount on issue of shares	20,000
	<u>7,00,000</u>		<u>7,00,000</u>
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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		
	<u>5,08,000</u>		<u>5,08,000</u>

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
Cash 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.

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 Jhunhunwala |
| 11. Business Statistics | R.S.Bharadwaj |

SRI VENKATESWARA UNIVERSITY

Model Paper

II B.Com - Semester – III BUSINESS STATISTICS

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

<u>x</u>	<u>48</u>	<u>60</u>	<u>72</u>	<u>62</u>	<u>56</u>	<u>40</u>	<u>39</u>
<u>Y</u>	<u>62</u>	<u>78</u>	<u>65</u>	<u>70</u>	<u>38</u>	<u>54</u>	<u>60</u>

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

DSC 3C - BANKING THEORY & PRACTICE**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

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

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer

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

Unit-V: Collecting Banker and Paying Banker

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

Books for Reference

- | | |
|-------------------------------------|---|
| 1. Banking Theory: Law & Practice | : Dr. Guruswami; McGraw Hill Company Ltd. |
| 2. Banking Theory: Law & Practice | : K P M Sundram and V L Varsheney |
| 2. Banking Theory, Law and Practice | : B. Santhanam; Margam Publications |
| 3. Banking and Financial Systems | : Aryasri |
| 4. Introduction to Banking | : Vijaya Raghavan |
| 5. Indian Financial System | : M.Y.Khan |
| 6. Indian Financial System | : Murthy & Venugopal |

Sri Venkateswara University
MODEL PAPER
II B.Com - Semester – III
BANKING THEORY & PRACTICE

Time : 3 Hours

Max. Marks : 75

Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) Features of Bank
- (b) Kinds of Banks
- (c) Types of Deposits
- (d) Internet Banking
- (e) Investment Banking
- (f) ATM
- (g) Co-operative Banks
- (h) EXIM Bank
- (i) Types of Customers
- (j) Holder in due course

Section - B

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

(5 ×12 = 60 Marks)

UNIT I

2. What are the various functions of Commercial Banks?
3. Distinguish between Commercial Bank and Central Bank?

UNIT – II

4. What are advantages and disadvantages of Unit and Branch Banking?
5. Explain the main role of e-banking.

UNIT – III

6. What are the functions of Indigenous Banking?
7. What are the functions of Regional Rural Bank?

UNIT – IV

8. Define banker and customer. Explain the different types of customers.
9. Explain the general and special relationship of banker and customer.

UNIT – V

10. What are the duties and responsibilities of Collecting Banker?
11. What are the duties and responsibilities of Paying Banker?

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B.Com (CA)- SEMESTER – III- W.E.F. 2016-17

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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

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.

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1. Modern Accounting: A. Mukherjee, M. Hanife Volume-II, McGraw Hill
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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.
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SRI VENKATESWARA UNIVERSITY
MODEL PAPER
II B.Com; B.Com (CA) / B.A, Accountancy
Semester – III,
CORPORATE ACCOUNTING

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 had 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
Bank Overdraft	60,000	Furniture	18,000
Sundry creditors	64,000	Goodwill	70,000
Profit & Loss Account	56,000	Cash in Hand	12,000
General Reserve	70,000	Cash at Bank	28,000
		Sundry Debtors	90,000
		Stock in Trade	1,30,000
		Preliminary Expenses	12,000
		Discount on issue of shares	20,000
	<u>7,00,000</u>		<u>7,00,000</u>
	-----		-----

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		
	<u>5,08,000</u>		<u>5,08,000</u>

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.

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 Jhunhunwala |
| 11. Business Statistics | R.S.Bharadwaj |

SRI VENKATESWARA UNIVERSITY
MODEL PAPER
II B.Com; B.Com (CA)- Semester – III
BUSINESS STATISTICS

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

<u>x</u>	<u>48</u>	<u>60</u>	<u>72</u>	<u>62</u>	<u>56</u>	<u>40</u>	<u>39</u>
<u>Y</u>	<u>62</u>	<u>78</u>	<u>65</u>	<u>70</u>	<u>38</u>	<u>54</u>	<u>60</u>

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.

MODEL QUESTION PAPER
B.COM.(COMPUTER APPLICATIONS): II YEAR – III SEMESTER
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. Explain 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**B.Com - 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	Income Tax	100	25	75	6	4
Total			500	75	425	26	20

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

** To be taught by Telugu Teachers

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

IV SEMESTER – W.E.F. 2016-17

DSC 1D - ACCOUNTING FOR SERVICE ORGANIZATIONS

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 –Receipts and Payments Accounts and Income and Expenditure Account- preparation of income and expenditure account and Balance sheet (Simple problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet. (Simple 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: Insurance Claims:

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, Mercantile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

DSC 3D - Income Tax**Unit-I**

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
2. **Incom Tax; J.S.Johar; Mc Graw Hill**
3. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
4. B.B. Lal; Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.

SRI VENKATESWARA UNIVERSITY

MODEL PAPER

II B.Com/B.Com(CA)/B.Com (ASM)/ B.Com (Tax)/ B.A(ACCOUNTANCY)

Semester – IV

DSC 1D – Accounting for Service Organizations

Time: 3 hours

Max.Marks: 75 M

Section A

Answer any Five of the following

1. a) Income and Expenditure Account b) Receipts and Payments Account
c) Double Accounting System d) Single Accounting Vs Double Accounting
e) Rabate on Bills Discounted f) Types of Deposits
g) Valuation Balance Sheet h) Claims
i) Average Clause j) Memorandum Trading Account

Section B

UNIT I

Q.2 Explain service Organisation and distinguish between Receipts & Payments Account and Income & Expenditure Account

OR

Q.3. Prepare an Income & Expenditure Account for the year ending with 31st March, 2014 and the Balance Sheet on that date of Officers' club from the following :

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended with 31st March 2014

Receipts	Amount (Rs)	Payments	Amount (Rs.)
To Balance b/d	40,000	By Pay & Allowances	24,000
To Subscription received	1,18,000	By Expenditure for games	5,600
To Annual maintenance fee	24,000	By Books for Library	16,000
To Interest on securities	10,000	By News Papers & Journals	2,400
To Rent the function Hall	42,000	By Telephone Expenses	4,800
To Collection received for tour	24,000	By Construction of New hall	64,000
To Sale of News Papers etc.	400	By Repairs and Maintenance	20,000
		By Tour Expenses	30,000
		By General Expenses	6,000
		By Balance c/d	42,600
TOTAL	2,58,400	TOTAL	2,58,400

The club has the assets as below as on 31.03.2013 :

Furniture Rs.30,000, Buildings Rs.5,00,000, Library books 24,000, Investments Rs. 1,00,000
Annual Maintenance receivable from the members for 2013-14 is Rs. 2,800 and received in advance for 2014-15 is Rs.2,200 ; Depreciation on Buildings 2%, Books 5% and furniture 5%.

UNIT II

4. The following are the balances on 31-03-14 in the books of the Ernakulam Power and Light company Ltd.,

	Rs.	Rs.
Lands on 31-3-13	1,20,000	-
Lands expended during 2013-14	4,000	-
Machinery on 31-3-13	4,80,000	-
Machinery expended during 2013-14	4,000	-
Mains including cost of laying	1,60,000	-
Mains expended during 2013-14	40,800	-
Equity shares	-	4,39,200
Debentures	-	1,60,000
Sundry Creditors	-	800
Depreciation Fund A/c	-	2,00,000
Sundry debtors for Current supplied	32,000	-
Other debtors	400	-
Cash	4,000	-
Cost of generation of electricity	28,000	-
Cost of distribution of electricity	4,000	-
Rent rates and taxes	4,000	-
Management Expenses	9,600	-
Depreciation	16,000	-
Sale of current	-	1,04,000
Rent of Meters	-	4,000
Interest on Debentures	8,000	-
Interim dividend	16,000	-
Net Revenue A/c Balance on 31-3-13	-	22,800
	9,30,800	9,30,800

From the above Trial Balance, Prepare Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

OR

5. The following balances appeared in the books of Universal Electric Supply Corporation Ltd., as on 31.12.2013:

Particulars	Debit Balances Rs.	Credit Balances Rs.
Equity Shares	-	6,00,000
Debentures	-	2,00,000
Land on 31.12.13	1,50,000	-
Land Purchased during the year	60,000	-
Mains including cost of laying to 31.12.13	1,60,000	-
Mains expended during the year	76,000	-
Machinery on 31.12.2013	5,50,000	-
Machinery purchased during the year	66,000	-
Sundry Creditors	-	1,000
Depreciation Fund Account	-	2,50,000
Sundry Debtors for Current Supplied	40,000	-
Other Book Debts	500	-
Stores in Hand	6,000	-
Cash in Hand	4,000	-
Cost of Generation of Electricity	30,000	-
Cost of Distribution of Electricity	9,000	-
Sale of Current	-	1,50,000
Meter Rent	-	5,000
Rent, rates & Taxes	12,000	-
Establishment Expenses	21,000	-
Interest on Debentures	10,000	-
Interim Dividend	20,000	-
Depreciation	20,000	-
Net Revenue A/c Balance on 31.12.13	-	28,500
	12,34,500	12,34,500

From the above balances, prepare the Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

UNIT III

6. From the following particulars, prepare a Profit and Loss A/c of New bank Ltd., for the year ended 31.12.2015.

Rs. (in '000)		Rs. (in '000)	
Interest on loans	260	Interest on cash credits	225
Interest on fixed deposits	280	Rent and taxes	20
Rebate on bills discounted	50	Interest on overdrafts	56
Commission charged to customers	9	Director's and Auditor's fees	4
Establishment expenses	56	Interest on savings bank accounts	70
Discount on bills discounted	200	Postage and telegrams	2
Interest on current accounts	45	Sundry charges	2
Printing and advertisements	3		

OR

7. Given below is an extract from the Trial balance of Mayura Bank Ltd., as on 31.12.2015.

PARTICULARS	Dr. Rs.	Dr. Rs.
Bills discounted	15,00,000	
Rebate on bills discounted on 1.1.2015		5,340
Interest and discount		91,473

An analysis of the bills discounted shows the following.

Amount Rs.	Due date Rs.	Rate of discount % p.a
1,45,000	6 th March	5%
4,31,000	15 th March	6%
2,90,000	21 st March	4%
3,98,000	14 th April	3.5%
2,36,000	24 th April	4.5%

Show with the aid of workings how the relevant items will appear in the bank's balance sheet as on 31.12.2015 and in the Profit and Loss Account for the same period.

UNIT IV

8. The Revenue account of a Life Insurance Company showed the life fund at Rs.73,17,000 on 31.3.2016 before taking into account the following items:

	Rs.
a. Claims intimated but not admitted	98,250
b. Bonus utilised in reduction of premium	13,500
c. Interest accrued on investments	29,750
d. Outstanding premiums	27,000
e. Claims covered under re insurance	40,500
f. Provision for taxation	31,500

Pass journal entries giving effect to the above adjustments and show the adjusted life fund.

9. A Life Insurance Company got its valuation made once in every three years. The Life Assurance Fund on 31.3.16 amounted to Rs.41,92,000 before providing for Rs.32,000 for the shareholder's dividend for the year 2014-15. Its actuarial valuation on 31.3.16 disclosed a net liability of Rs.40,40,000 under the assurance and annuity contracts. An Interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31.3.16.

Prepare a statement showing the amount now available as bonus to policy holders.

UNIT V

10. A fire occurred on 15th September, 2014 in the premises of X Co., Ltd.. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock:
Rs.

Stock at cost as on 1 st January, 2013	20,000
Stock at cost as on 1 st January, 2014	30,000
Purchases 2013	40,000
Purchases from 1 st January, 2014 to 15 th September, 2014	88,000
Sales 2013	60,000
Sales from 1 st January, 2014 to 15 th September 2014	1,05,000

During the current year cost of purchases has risen by 10% above last year's level. Selling prices have gone up by 5%. Salvage value of stocks after fire was Rs.2,000.

OR

11. A fire occurred in the business premises of M/s Poonawalla on 15th October, 2015. From the following particulars ascertain the loss of stock and prepare a claim for insurance:

	Rs.
Stock as on 1-1-2014	30,600
Purchases from 1-1-2014 to 31-12-2014	1,22,000
Sales from 1-1-14 to 31-12-14	1,80,000
Stock as on 31-12-14	27,000
Purchases from 1-1-15 to 14-10-15	1,47,000
Sales from 1-1-15 to 14-10-15	1,50,000

The stocks were always valued at 90 per cent of cost. The stock saved from fire was worth Rs.18,000. The amount of the policy was Rs.63,000. There was an average clause in the policy.

Sri Venkateswara University
Model Paper- II B.Com/B.Com(CA)/B.Com (ASM)/ B.Com (Tax)
Semester – IV, April, 2017
DSC 2D – BUSINESS LAWS

Time: 3 hours

Max.Marks: 75 M

Section - A

1. Answer any Five of the following.

5X3=15 M

- | | | | |
|-------------------------------|-----------------------------|------------------------------|-----------------|
| a. Contract | b. Fee consent | c. Consideration | d. Minor |
| e. Contingent contract | f. Acceptance | g. Implied conditions | |
| h. Cyber Law | i. Digital Signature | j. Right of Lien | |

Section – B

Answer ONE question from each unit of the following:

5X12=60 M

UNIT-I

- 2. What are the essential elements of valid contract?**
or
3. What are the different types of contracts?

UNIT-II

- 4. What are the essential elements of valid offer?**
or
5. What are the essential elements of valid consideration?

UNIT-III

- 6. What are the rules relating to minor contracts?**
or
7. What are the rules relating to contingent contracts?

UNIT-IV

- 8. Distinguish between sale and agreement to sell?**
or
9. What are of the rights unpaid vendor?

UNIT-V

- 10. Explain Cyber Law**
11. Explain Cyber Law and Contract procedures.

S.V.University : TIRUPATI
II B.Com(General) IV Semester
3 D-Income Tax Modal Paper

Time : 3 Hours

Marks 75

Section A

Answer any FIVE questions from following

5x3 =15 Marks

**Q.1. a) Income b) Person c) Allowance d) Perquisite e) Annual Value f) Let out
g) Capital gain h) Assessee i) Total Income j) Section 80 D**

Section B

Answer ONE question from each unit of the following:

5X12=60 Marks

UNIT I

Q.2. What are the rules and principles of for a) Ordinarily Resident b) Resident c) Non Resident

OR

Q.3. From the following particulars compute the Taxable Income of Mr. Venkatesh if he is

a) Ordinarily Resident b) Resident c) Non Resident

i) Interest accrued in India Rs.15,000

ii) Salary accrued and received in India Rs. 1,60,000

iii) Profit from business controlled in India (half is received in India Rs. 90,000

iv) Agricultural Income in Malaysia Rs. 30,000

v) Income received business set up outside India but controlled from India Rs.40,000

vi) Post untaxed Income remitted to India Rs.14,000

UNIT II

Q.4. From the following particulars of Ramu, an employee in a private company compute Income from Salary:

Basic pay p.m. Rs. 30,000 Dearness Allowance 60% of the pay

Sales made by the employee Rs.16,00,000

Commission on the sale 5 %

His contribution to RPF 48,000 ; same contribution by the employer

Interest on RPF at 12% 6,000

Entertainment Allowance Rs.6,000

OR

Q.5. Mr Janardhan is an employee of Esteem Company Ltd.

His salary details are given below. Compute the taxable Income of Salary.

Basic Pay Rs.40,000 pm ;

DA at 70 % of the basic pay which includes for the benefits of retirement.

Children Education Allowance Rs. 7,200 p.a. for TWO children.

Transport allowance Rs.1,000 pm

He paid LIC premium Rs. 36,000. PPF Rs.6,000; NSC Rs.10,000

UNIT III

Q.6. Janakiram has given his house on rent. The particulars are given below.

The Municipal Value Rs.14,000 pm

Fair Rent Rs.16,000 pm

Standard Rent Rs.10,000 pm.

Actual Rent pm 16,000

Municipal taxes paid Rs.4,400 half yearly . Compute Income from House Property.

OR

Q.7. Seethapathi has four houses with the following details.

Particulars	House No.1 (Rs)	House No.2 (Rs)	House No.3 (Rs)	House No.4 (Rs)
Municipal Value	30,000	48,000	54,000	50,000
Fair Rent	36,000	54,000	50,000	56,000
Standard Rent	----	60,000	----	48,000
Actual Rent per month	2,000	4,000	4,500	3,000
Municipal Taxes During the year	3,000 paid	3,000 not paid	3,000 not paid	3,000 not paid

UNIT IV

Q.8. Sri Ganesh purchased a land on 1st April 1975 for Rs.75,000 and constructed one floor on this land at the cost of Rs.2,00,000 on 1st January 1979. On 1.04.1981 the Fair Municipal Value of the house has been Rs.4,11,000. He constructed one additional floor on this on 15.07.1998 at the cost of Rs.11,00,000. On 15.03.2014 the house has been sold for Rs.75,00,000. Calculate capital gain for the Assessment year 2014-15 i.e Previous year 2013-14

Note : Cost of Inflation Index 1981 =100; 2013-14 = 939 ; 1998-99 = 351

OR

Q.9. Explain long term capital Assets and short term assets under Income Tax Act.

UNIT V

Q.10. Explain the deductions under section 80C of Income Tax Act.

OR

Q.11. Compute total income of Sri Kedarnath for 2013-14 previous year

Business Income Rs.2,00,000 ; Long term capital gains Rs.8,20,000

Salary Income Rs.1,5,000 ; Prize from lottery Rs.50,000

Interest on savings Rs.36,000 ; Donation to National Trust for welfare of Blind Rs.10,000

Donation to Rajive Gandhi Foundation Rs.12,000 ; Prime Minister drought Relief Fund Rs.12,000

Contribution to Pension Plan Rs.32,000 ; Paid LIC premium Rs.64,000 and PPF Rs.16,000

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	125	475	26	22

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

** To be taught by Telugu Teachers

S.V. UNIVERSITY; TIRUPATI**II B.Com/B.Com(CA)/B.Com (ASM)/ B.Com (Tax)/B.A (Accountancy) IV Semester
DSC 1D - Accounting for Service Organizations****Unit-I: Non-Trading/ Service Organizations:**

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 –Receipts and Payments Accounts and Income and Expenditure Account- preparation of income and expenditure account and Balance sheet (Simple problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet. (Simple 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: Insurance Claims:

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, Mercantile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

B.Com., / B.Sc., / B.A. (CA) II YEAR - IV SEMESTER**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, 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
II Year Model Paper
B.Com/ B.Com (CA)/ B.Com(ASM)/B.Com(Tax)/B.A (Accountancy)
Semester – IV

DSC 1D – Accounting for Service Organizations

Time: 3 hours

Max.Marks: 75 M

Section A

Answer any Five of the following

1. a) Income and Expenditure Account b) Receipts and Payments Account
c) Double Accounting System d) Single Accounting Vs Double Accounting
e) Rabate on Bills Discounted f) Types of Deposits
g) Valuation Balance Sheet h) Claims
i) Average Clause j) Memorandum Trading Account

Section B

UNIT I

Q.2 Explain service Organisation and distinguish between Receipts & Payments Account and Income & Expenditure Account

OR

Q.3. Prepare an Income & Expenditure Account for the year ending with 31st March, 2014 and the Balance Sheet on that date of Officers' club from the following :

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended with 31st March 2014

Receipts	Amount (Rs)	Payments	Amount (Rs.)
To Balance b/d	40,000	By Pay & Allowances	24,000
To Subscription received	1,18,000	By Expenditure for games	5,600
To Annual maintenance fee	24,000	By Books for Library	16,000
To Interest on securities	10,000	By News Papers & Journals	2,400
To Rent the function Hall	42,000	By Telephone Expenses	4,800
To Collection received for tour	24,000	By Construction of New hall	64,000
To Sale of News Papers etc.	400	By Repairs and Maintenance	20,000
		By Tour Expenses	30,000
		By General Expenses	6,000
		By Balance c/d	42,600
TOTAL	2,58,400	TOTAL	2,58,400

The club has the assets as below as on 31.03.2013 :

Furniture Rs.30,000, Buildings Rs.5,00,000, Library books 24,000, Investments Rs. 1,00,000
Annual Maintenance receivable from the members for 2013-14 is Rs. 2,800 and received in
advance for 2014-15 is Rs.2,200 ; Depreciation on Buildings 2%, Books 5% and furniture 5%.

UNIT II

4. The following are the balances on 31-03-14 in the books of the Ernakulam Power and Light company Ltd.,

	Rs.	Rs.
Lands on 31-3-13	1,20,000	-
Lands expended during 2013-14	4,000	-
Machinery on 31-3-13	4,80,000	-
Machinery expended during 2013-14	4,000	-
Mains including cost of laying	1,60,000	-
Mains expended during 2013-14	40,800	-
Equity shares	-	4,39,200
Debentures	-	1,60,000
Sundry Creditors	-	800
Depreciation Fund A/c	-	2,00,000
Sundry debtors for Current supplied	32,000	-
Other debtors	400	-
Cash	4,000	-
Cost of generation of electricity	28,000	-
Cost of distribution of electricity	4,000	-
Rent rates and taxes	4,000	-
Management Expenses	9,600	-
Depreciation	16,000	-
Sale of current	-	1,04,000
Rent of Meters	-	4,000
Interest on Debentures	8,000	-
Interim dividend	16,000	-
Net Revenue A/c Balance on 31-3-13	-	22,800
	9,30,800	9,30,800

From the above Trial Balance, Prepare Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

OR

5. The following balances appeared in the books of Universal Electric Supply Corporation Ltd., as on 31.12.13:

Particulars	Debit Balances Rs.	Credit Balances Rs.
Equity Shares	-	6,00,000
Debentures	-	2,00,000
Land on 31.12.13	1,50,000	-
Land Purchased during the year	60,000	-
Mains including cost of laying to 31.12.13	1,60,000	-
Mains expended during the year	76,000	-
Machinery on 31.12.2013	5,50,000	-
Machinery purchased during the year	66,000	-
Sundry Creditors	-	1,000
Depreciation Fund Account	-	2,50,000
Sundry Debtors for Current Supplied	40,000	-
Other Book Debts	500	-
Stores in Hand	6,000	-
Cash in Hand	4,000	-
Cost of Generation of Electricity	30,000	-
Cost of Distribution of Electricity	9,000	-
Sale of Current	-	1,50,000
Meter Rent	-	5,000
Rent, rates & Taxes	12,000	-
Establishment Expenses	21,000	-
Interest on Debentures	10,000	-
Interim Dividend	20,000	-
Depreciation	20,000	-
Net Revenue A/c Balance on 31.12.13	-	28,500
	12,34,500	12,34,500

From the above balances, prepare the Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

UNIT III

6. From the following particulars, prepare a Profit and Loss A/c of New bank Ltd., for the year ended 31.12.2015.

Rs. (in '000)		Rs. (in '000)	
Interest on loans	260	Interest on cash credits	225
Interest on fixed deposits	280	Rent and taxes	20
Rebate on bills discounted	50	Interest on overdrafts	56
Commission charged to customers	9	Director's and Auditor's fees	4
Establishment expenses	56	Interest on savings bank accounts	70
Discount on bills discounted	200	Postage and telegrams	2
Interest on current accounts	45	Sundry charges	2
Printing and advertisements	3		

OR

7. Given below is an extract from the Trial balance of Mayura Bank Ltd., as on 31.12.2015.

PARTICULARS	Dr. Rs.	Dr. Rs.
Bills discounted	15,00,000	
Rebate on bills discounted on 1.1.2015		5,340
Interest and discount		91,473

An analysis of the bills discounted shows the following.

Amount Rs.	Due date Rs.	Rate of discount % p.a
1,45,000	6 th March	5%
4,31,000	15 th March	6%
2,90,000	21 st March	4%
3,98,000	14 th April	3.5%
2,36,000	24 th April	4.5%

Show with the aid of workings how the relevant items will appear in the bank's balance sheet as on 31.12.2015 and in the Profit and Loss Account for the same period.

UNIT IV

8. The Revenue account of a Life Insurance Company showed the life fund at Rs.73,17,000 on 31.3.2016 before taking into account the following items:

	Rs.
a. Claims intimated but not admitted	98,250
b. Bonus utilised in reduction of premium	13,500
c. Interest accrued on investments	29,750
d. Outstanding premiums	27,000
e. Claims covered under re insurance	40,500
f. Provision for taxation	31,500

Pass journal entries giving effect to the above adjustments and show the adjusted life fund.

9. A Life Insurance Company got its valuation made once in every three years. The Life Assurance Fund on 31.3.16 amounted to Rs.41,92,000 before providing for Rs.32,000 for the shareholder's dividend for the year 2014-15. Its actuarial valuation on 31.3.16 disclosed a net liability of Rs.40,40,000 under the assurance and annuity contracts. An Interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31.3.16.

Prepare a statement showing the amount now available as bonus to policy holders.

UNIT V

10. A fire occurred on 15th September, 2014 in the premises of X Co., Ltd.. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock:
Rs.

Stock at cost as on 1 st January, 2013	20,000
Stock at cost as on 1 st January, 2014	30,000
Purchases 2013	40,000
Purchases from 1 st January, 2014 to 15 th September, 2014	88,000
Sales 2013	60,000
Sales from 1 st January, 2014 to 15 th September 2014	1,05,000

During the current year cost of purchases has risen by 10% above last year's level. Selling prices have gone up by 5%. Salvage value of stocks after fire was Rs.2,000.

OR

11. A fire occurred in the business premises of M/s Poonawalla on 15th October, 2015. From the following particulars ascertain the loss of stock and prepare a claim for insurance:

	Rs.
Stock as on 1-1-2014	30,600
Purchases from 1-1-14 to 31-12-14	1,22,000
Sales from 1-1-14 to 31-12-14	1,80,000
Stock as on 31-12-14	27,000
Purchases from 1-1-15 to 14-10-15	1,47,000
Sales from 1-1-15 to 14-10-15	1,50,000

The stocks were always valued at 90 per cent of cost. The stock saved from fire was worth Rs.18,000. The amount of the policy was Rs.63,000. There was an average clause in the policy.

Sri Venkateswara University
Model Paper
II B.Com/ B.Com(CA)/B.Com(ASM)/B.Com(Tax) Semester – IV
DSC 2D – BUSINESS LAWS

Time: 3 hours

Max.Marks: 75 M

Section - A

1. Answer any Five of the following.

- | | | | |
|-------------------------------|-----------------------------|------------------------------|-----------------|
| a. Contract | b. Free consent | c. Consideration | d. Minor |
| e. Contingent contract | f. Acceptance | g. Implied conditions | |
| h. Cyber Law | i. Digital Signature | j. Right of Lien | |

Section - B
UNIT-I

2. What are the essential elements of valid contract?

3. What are the different types of contracts?

UNIT-II

4. What are the essential elements of valid offer?

5. What are the essential elements of valid consideration?

UNIT-III

6. What are the rules relating to minor contracts?

7. What are the rules relating to contingent contracts?

UNIT-IV

8. Distinguish between sale and agreement to sell?

9. What are the rights of unpaid vendor?

UNIT-V

9. Explain Cyber Law

10. Explain Cyber Law and Contract procedures.

B.Com., B.Sc., B.A. (CA) II YEAR - IV SEMESTER (model paper)
Object Oriented Programming with C++

Time: 3 Hrs

Max. Marks: 75

SECTION – A

Answer any 5 Questions :

5 x 3 =15 M

1.
 - a) Define class and its scope.
 - b) What is object oriented paradigm
 - c) What is polymorphism and advantages?
 - d) Difference between if and switch.
 - e) Explain ios class function statements.
 - f) What is destructor? How to Define?
 - g) What are the benefits of inheritance?
 - h) Difference between overriding and overloading
 - i) What is file handling?
 - j) Describe about file types

SECTION – B

Answer one question from each unit. Each carries equal marks:

5 x 12 = 60 M

UNIT- I

2. What is OOPs? Explain the advantages and applications of OOPs.
(or)
3. Write the difference between OOPs and Procedure Oriented Programming.

UNIT- II

4.
 - a. Define cin and cout statements with suitable example.
 - b. Explain different data types in C++.
(or)
5. Discuss the types of functions with suitable example.

UNIT- III

6. Explain about objects and classes along with structure and member functions? (or)
7. What is constructor? How the constructors are created with suitable example.

UNIT- IV

8. What is operator overloading? Define binary and relational operators.
(or)
9. What is inheritance? Explain the types of inheritance with an illustration.

UNIT - V

10. Explain C++ streams with a C++ program.
(or)
11. Explain the following
 - (a) File types
 - (b) File function