UG Program (4 Years Honors)
CBCS-2020-21

B. Com
COMPUTER APPLICATIONS

Syllabus and Model Question Papers

TABLE OF CONTENTS

1. Resolutions of the Board of Studies:

Meeting held on:22/01/2021Time: 10.00 Am

At: NTR Convention Centre, Adikavi Nannaya University Campus, Rajamahendravaram

Agenda: As per the directions and guidelines/modalities issued by the APSCHE for revising the curriculum framework and updating the syllabus as out-come based B. Com programme to be effect from 2020-21 academic year under CBCS for implementing in all affiliated colleges of AKNU

Members present:

Dr. N. Udaya Bhaskar	Chairman, Dept. of Commerce and Management Studies, Adikavi Nannaya University, Rajamahednravaram, East Godavari District
Dr.J.Sanath Kumar	Member, RRDS Govt Degree College, Bhimavaram, West Godavari District
Dr. Kopparthi Ammaji	Member, BGBS Women's College, Narsapur, West Godavari District
Dr. K. Ratna Manikyam	, Member, Dept. of Commerce, Govt. College (A), Rajahmundry
Dr. M. Ramesh	Member, Dept. of Commerce and Management, Adikavi Nannaya University, Rajamahednravaram, East Godavari District

Resolutions: The UG board of Studies for B. Com (Computer applications) is resolved the following implementation subject to approval.

1. Adoption of revised-common programme structure and updating course-wise syllabi as per the guidelines issued by APSCHE.

2. Adoption of regulations on scheme of examination and marks/grading system of the University UG programme.

3. Preparation of Model question Courses in prescribed format.

4. Eligibility of student for joining the course.

5. List of Course-setters/Course evaluators with phone, email id in the prescribed format.

DETAILS OF COURSES TITLES AND CREDITS

Sem	Course No	Course Name	Course Type (T/P/L)	Hrs/Week Commerce :5	Credits Commerce :4	Max. Marks Count/Internal/ Mid Assessment	Max. Marks Sem- End Exam
I	1A	Fundamentals of Accounting	T	5	4	25	75
	1B	Business Organization and Management	T	5	4	25	75
	1C	Information Technology	T+L	3+2	3+1	25	75
II	2A	Financial Accounting	T	5	4	25	75
	2B	Business Economics	T	5	4	25	75
	2C	E-Commerce and Web Designing	T+L	3+2	3+1	25	75
III	3A	Advanced Accounting	T	5	4	25	75
	3B	Business Statistics	T	5	4	25	75
	3C	Programming with C &C++	T+L	3+2	3+1	25	75
IV	4A	Corporate Accounting	T	5	4	25	75
	4B	Cost and Management Accounting	T	5	4	25	75
	4C	Income Tax	T	5	4	25	75
	4D	Business Laws	T	5	4	25	75
	4E	Auditing	T	5	4	25	75
	4F	Data Base Management System	T+L	3+2	3+1	25	75

Note: * Course Type Code : T-Theory, L - Lab, P: Problem solving

a) **Proposed combination subjects:** Accounting and Commerce.

b) **Student eligibility for joining in the course**: 10+2 (any discipline), Open Inter School and its equivalent.

c) **Faculty eligibility for teaching the course**: Passed Post Graduation Degree with relevant specialization and also having higher qualification like SET/NET/Ph. D.

d) List of Proposed Skill enhancement courses with syllabus, if any.

e) Any newly proposed Skill development/Life skill courses with draft syllabus and required resources.

f) Required instruments/software/ computers for the course (Lab/Practical course-wise required i.e., for a batch of 15 students).

g) List of Suitable levels of positions eligible in the Govt/Pvt organizations . Suitable levels of positions for these graduates either in industry/govt organization like., technical assistants/ scientists/ school teachers., clearly define them, with reliable justification.

S.No.	Position	Company/ Govt organization	Remarks	Additional skills required, if any
01	Accountant	Any Govt./Private Organization		
02	Supporting Staff	Any Govt./Private Organization		
03	Clerk	Banking Industry		
04	Entrepreneur	Own Business		

h) List of Govt. organizations / Pvt companies for employment opportunities or internships or projects.

S.No	Position	Company/ Govt organization	Remarks	Additional skills required, if any
01	Service Industry	Junior Assistant/Senior Assistant/LDC/UDC/Clerck		
02	Manufacturing Industry	Accountant/Cashier/Clerck		
03	Hotel Industry	Accountant/Cashier		
04	Banking Sector	Cashier/Asst. Cader/Clerical		

i) Any specific instructions to the teacher /Course setters/Exam-Chief Superintendent.

3. Program objectives, outcomes, co-curricular and assessment methods**.**

B. Com	Computer applications

1. Aim and objectives of B. Com program:
   The B. Com programme aims to make the students employable and self employment oriented (Self employable). It aims to make the students learn the writing and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business.

2. Learning outcomes of B. Com:
   ❖ This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
   ❖ After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
   ❖ Capability of the students to make decisions at personal & professional level will increase after completion of this course. Students can independently start up their own Business.
   ❖ Students can get thorough knowledge of finance and commerce.

❖ The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

3. Recommended Skill enhancement courses: (Titles of the courses given below and details of the syllabus for 4 credits (i.e., 2 units for theory and Lab/Practical) for 5 hrs class-cum-lab work.

4. Recommended Co-curricular activities:(Co-curricular Activities should not promote copying from text book or from others' work and shall encourage self/independent and group learning)

A. Measurable:
1. Assignments on:
2. Student seminars (Individual presentation of Courses) on topics relating to:
3. Quiz Programmes on:
4. Individual Field Studies/projects:
5. Group discussion on:
6. Group/Team Projects on:

B Computer applications
1. Collection of news reports and maintaining a record of Course-cuttings relating to topics covered in syllabus .
2. Group Discussions on: Subject related matters.
3. Watching TV discussions and preparing summary points recording personal observations etc., under guidance from the Lecturers.
4. Any similar activities with imaginative thinking.

5. Recommended Continuous Assessment methods:

Some of the following suggested assessment methodologies could be adopted;
1. The oral and written examinations (Scheduled and surprise tests).
2. Closed-book and open-book tests.
3. Coding exercises.
4. Practical assignments and laboratory reports.
5. Observation of practical skills.
6. Individual and group project reports.
7. Efficient delivery using seminar presentations.
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations.
10. Peers and self-assessment, outputs form individual and collaborative work.

4.Details of course-wise Syllabus:

DETAILS OF COURSE WISE SYLLABUS FOR THEORY & MODEL QUESTION COURSES

B.Com	Semester: I	Credits: 4
Course: 1A	**FUNDAMENTALS OF ACCOUNTING**	Hrs/Wk: 5

Learning Outcomes:
At the end of the course, the student will able to
- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

UNIT I:
Introduction : Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT II:
Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

UNIT III:
Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

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 Favourable and Unfavourable Balance (including Problems).

UNIT V:
Final Accounts: Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

TEXT BOOKS:
1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.

7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.

Suggested Co-Curricular Activities:
- Bridge Course for Non-commerce Students.
- Practice of Terminology of Accounting .
- Quiz, Word Scramble.
- Co-operative learning.
- Seminar.
- Co-operative learning .
- Problem Solving Exercises.
- Matching, Mismatch.
- Creation of Trial Balance.
- Visit a firm (Individual and Group).
- Survey on sole proprietorship and prepare final accounts of concern.
- Group Discussions on problems relating to topics covered in syllabus.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus.

MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS
Semester: I
Course(1A): Fundamentals of Accounting

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M

1. Bookkeeping.
2. Petty Cash Book.
3. Suspense Account.
4. Need for Bank Reconciliation.
5. Trading Account.
6. Accounting Cycle.
7. Journal Proper.
8. Trial Balance .

Section-B

Answer **FIVE** questions   5X10=50M

9. a). What are the advantages and limitations of Double Entry System?
   (OR)
   b). Briefly explain accounting concepts and conventions.
10. a) Explain various types of subsidiary books.
    (OR)
    b) Prepare Triple Column Cash Book from the following information of Koushik.
    1st March 2020
    1. Cash in hand Rs.1532 and balance at bank Rs.18500.
    2. Received from Salman Rs.590 and allowed him discount Rs.10.
    3. Paid salaries for the month of February Rs.200.
    4. Purchased merchandise payment made by cheque Rs.3200.
    8. Paid Bilal & Co by cheque Rs.800 discount received Rs.20.
    10. Withdrew from bank for office use Rs.400. paid rent in cash Rs.300.
    14. Deposited into bank Rs.500.
    15. Cash sales Rs.2460.
    18. Purchased a motor car for Rs.6500 payment made by cheque.
    23. Received a cheque from Salman for Rs.391 discount Rs.9.
    25. Paid wages Rs.350.
    28. Salman cheque paid into bank.
    29. Paid computer applications expenses Rs.360.
    31. Bank informed that Salman's cheque has been dishonored.
    31. Cash sales Rs.6440.
11. a) Briefly explain the advantages and limitations of trial balance
    (OR)
    b).Define Error. Briefly explain various types of erros.
12. a) Write the reasons for difference between pass book and cash book for bank reconciliation.
    (OR)

(b) From the following particulars, prepare a Bank Reconciliation Statement for M/s Ramesh Traders as at 31st December, 2020.

i. Bank Balance as per cash book 8,000
ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4rd January next year.
iii. Cheque for 6,000 deposited on 25th was collected and credited by the bank on 4th January.
iv. Dividends collected by the bank 1,800 not recorded in the cash book.
v. Information relating to 4,600 deposit made by a debtor directly into the bank account has not yet been received.
vi. Bank charges 750 have been debited to the account by the bank on 31st December.

13. a) Distinguish between Profit and Loss Account and Balance Sheet.

(OR)

b) From the following Trial Balance of Ramesh as on 31st March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

Trial Balance

Debit Balances Rs.	Credit Balances Rs.
Purchases 2,00,000	Capital 3,00,000
Salaries 10,000	Sales 2,50,000
Rent 7,500	Creditors 1,05,000
Insurance premium 1,500	
Drawings 50,000	
Machinery 1,40,000	
Cash at bank 22,500	
Computers 1,25,000	
3Furniture 50,000	
Cash 10,000	
Opening Stock 26,000	
Sundry debtors 12,500	

Adjustments:

1. Closing stock as on 31.3.2015 Rs. 39,000
2. Rent outstanding Rs. 1,000
3. Provide interest on capital @ 10% and on Drawings @ 8%.
4. Depreciation on Machinery @10% and Furniture @ 5%

B.Com	Semester: I	Credits: 4
Course: 1B	**BUSINESS ORGANIZATION AND MANAGEMENT**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will be able to:

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

UNIT I:

Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation.

UNIT II:

Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

UNIT III:

C**ompany Incorporation:** Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

UNIT IV:

Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

UNIT V:

Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation.

REFERENCE BOOKS:

1. Industrial Organization and Management,C.B.Guptha, Sultan Chand.

2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.

3. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.

4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers

5. Business Organization & Management: C.R. Basu, Tata McGraw Hill

6. Business Organization & Management: M.C. Shukla S. Chand,

7. Business Organisation and Management, Dr.NeeruVasishth, Tax Mann Publications.

8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad .

Suggested Co-Curricular Activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of Course-cuttings relating to topics covered in syllabus.
- Talk on current affairs about business, industry etc.
- Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business.
- Biography of well-known management thinkers and managers of gigantic companies
- Examinations (Scheduled and surprise tests).

MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS
Semester: I
Course(1B): Business Organization and Management

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
1. Industry
2. Public Sector Enterprises
3. Prospectus
4. Administration
5. Organization
6. Commerce
7. MNCs
8. Line and Staff

Section-B

Answer **FIVE** questions   **5X10=50M**

9 a) Define Trade. Briefly explain classification of trade.

(OR)

b) Define Business. What are the features and functions of Business.

10 a) What are the merits and demerits of Sole Proprietorship.?

(OR)

b) Distinguish between Private Limited Company and Public Limited Company.

11 a) Define Memorandum of Association. Explain its clauses.

(OR)

b) Briefly explain Articles of Association and its contents.

12 a) Explain the functions of Management.

(OR)

b) Explain Fayol's 14 Principles of Management.

13 a) Briefly explain merits and demerits of Planning.

(OR)

b) What are the steps involved in Planning?

B Com	Semester: I(Computer Applications)	Credits: 4
Course: 1C	**INFORMATION TECHNOLOGY**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.
2. Understand the difference between an operating system and an application program, and what each is used for in a computer.
3. Use technology ethically, safely, securely, and legally.
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

B. Explains (Understanding).

5. Apply standard statistical inference procedures to draw conclusions from data.
6. Retrieve information and create reports from databases.
7. Interpret, produce, and present work-related documents and information effectively and accurately

C. Critically examines, using data and figures (Analysis and Evaluation**).

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data.
9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus *Area' under a Co-curricular Activity*(**Creativity**) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

UNIT I:

Introduction: Computer Definition - Characteristics and Limitations of Computer Hardware— Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories- Input and Output Devices- Operating System- Function of Operating System- Types of Operating System- Languages and its Types.

UNIT II:

MS word: Word Processing – Features-Advantages and Applications- Parts of Word Window- Toolbar-Creating, Saving, Closing, Opening and Editing of a Document-Moving and Coping a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros.

UNIT III:

MS Excel:

Features – Spread Sheet-Workbook – Cell-Parts of a window-Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas- Types of Function- Templates – Macros – Sorting- Charts – Filtering – Consolidation – Grouping- Pivot Table.

UNIT IV:

MS Power point: Introduction – Starting – Parts-Creating of Tables- Create Presentation – Templates-Auto Content Wizard-Slide Show-Editing of Presentation-Inserting Objects and charts.

UNIT V:

MS Access: Orientation to Microsoft Access - Create a Simple Access Database - Working with Table Data - Modify Table Data - Sort and Filter Records - Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create Basic Access Forms - Work with Data on Access Forms - Create a Report - Add Controls to a Report - Format Reports.

ONLINE RESOURCES:

https://support.office.com/en-us/office-training-center
https://www.skillshare.com/browse/microsoft-office
https://www.tutorialspoint.com/computer_fundamentals/index.htm
https://www.javatpoint.com/computer-fundamentaltutorial
https://edu.gcfglobal.org/en/subjects/office/
https://www.microsoft.com/en-us/learning/training.aspx

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH .

- MS word creation of documents letters invitations etc, tables, mail merge, animations in word, formatting text.
- MS Excel performing different formulas, creating charts, macros.
- MS power point slide creation, creation of animation.
- MS Access creation of database, forms and reports

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)).
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)).

General.

1. Group Discussion.
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests).
2. Closed-book and open-book tests.
3. Coding exercises.
4. Practical assignments and laboratory reports.
5. Observation of practical skills.
6. Individual and group project reports.
7. Efficient delivery using seminar presentations.
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations.
10. Peers and self-assessment, outputs form individual and collaborative work.

MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS
Semester: I(Computer Applications)
Course(1C): Information Technology

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. What are the Applications of Computer?

2. Write about the parts of Word-Window.

3. What are the features of MS-Excel?

4. What are the features of MS-Power Point?

5. What are the basic queries in MS-Access?

6. What are the Basic Components of PC?

7. Write Types of Functions in MS-Excel.

8. What are the types of effects in Custom Animation?

Section-B

Answer **FIVE** questions.   **5X10=50M**

9. a) Explain about Computer Architecture.
   (OR)
   b) Explain about functions of Operating System and types of Operating Systems.

10. a) What are the Features, Advantages and Applications MS-Word
    (OR)
    b) Write the process how to prepare Progress Report of Students using Mail Merge.

11. a) How to Prepare Students Results Table with Total, Percentage and Pass/Fail using Formulas.
    (OR)
    b) Write the process for Sorting, Filtering, Consolidation and Grouping in MS-Excell.

12. a) Write the process of how to prepare a power point presentation and slideshow.
    (OR)
    b) Write about different types of animations in MS-Power Point.

13. a) Write the process how to Create a Report, Add Controls to a Report and Format Reports in MS Access.
    (OR)
    b) Write the process how to create a Simple Access Database, Working with Table Data and Modify Table Data.

B Com	Semester: II	Credits: 4
Course: 2A	**FINANCIAL ACCOUNTING**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course the student will able to:

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

UNIT I:

Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

UNIT II:

Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors– Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

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 (including Problems).

UNIT IV:

Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

UNIT V:

Joint Venture Accounts: JointVenture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II,** S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang,**Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books.
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

Suggested Co-Curricular Activities:
- Quiz Programs.
- Problem Solving Exercises.
- Co-operative learning.
- Seminar.
- Group Discussions on problems relating to topics covered by syllabus.
- Reports on Proforma invoice and account sales.
- Visit a consignment and joint venture firms(Individual and Group).
- Collection of proforma of bills and promissory notes.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: II
Course(2A): Financial Accounting

Time: 3 Hours.   Max Marks: 75

SECTION-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Depletion Method of Depreciation
2. Computer applications Reserve
3. Drawer
4. Normal Loss
5. Vendor
6. Bad debts
7. Del-credere commission
8. Consignor

SECTION- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Define Depreciation. What are the causes for Depreciation?

(OR)

   b) A company whose accounting year is the calendar year purchased on 1.1.2018 a machine for Rs.40,000. It purchased further machinery on 1st October 2018 for Rs. 20,000 and on 1st July for Rs. 10,000. On 1.7.2020, 1/4th of the machinery installed on 1.1.2018 became obsolete and was sold for Rs. 6,800. Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method. Depreciation is to be provided at 10% p.a.

10. a) Define Provision and Reserve with examples and difference between provision and reserve.

(OR)

   b) What are the provisions? How are they created? Give accounting treatment in case of provision for doubtful debts.

11. a) B owes C a sum of Rs 6,000. On 1st April, 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs 5,760. On the due date the bill is dishonoured, the bank paying Rs 15 as noting charges. B then pays Rs 2,000 in cash and accepts a bill of exchange drawn on him for the balance together with Rs 100 as interest. This bill of exchange is for 2 months and on the due date the bill is again dishonoured, C paying Rs 15 for noting charges draft the journal entries to be passed in C's books.

(OR)

   b) What is meant by renewal of a bill of exchange? Distinguish between Promissory Note and Bills of Exchange.

12. a) Define consignment account. Briefly explain the features and objectives of consignment accounts.

(OR)

   b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.
   Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500 Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.

13. a) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifth and one-fifth respectively. A supplies goods to the value of Rs.5,000 and inures expenses amounting to Rs.400. B supplies goods to the value of Rs.4,000 and his expenses amounting to Rs.300. B sells goods on behalf of the joint venture and realizes Rs.12,000. B is entitled to a commission of 5 percent on sales. B settles his accounts by bank draft. Give journal entries and necessary ledger accounts in the books of both the parties.

(OR)

   b) Difference between consignment and joint venture.

B Com	Semester: II	Credits: 4
Course: 2B	**BUSINESS ECONOMICS**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

UNIT I:
Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

UNIT II:
Demand Analysis: Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand.

UNIT III:
Production, **Cost and Revenue Analysis**: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

UNIT IV:
Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

UNIT V:
National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income.

REFERENCES:
1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:
- Assignments.
- Student Seminars.
- Quiz , JAM.
- Study Projects.
- Group Discussion.
- Graphs on Demand function and demand curves.
- Learning about markets.
- The oral and written examinations (Scheduled and surprise tests).
- Market Studies.
- Individual and Group project reports.
- Annual talk on union and state budget.
- Any similar activities with imaginative thinking beyond the prescribed syllabus.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: II
Course(2B): Business Economics

Time: 3 Hours.   Max Marks: 75

SECTION-A

Answer any **FIVE** of the following questions.   5X5=25M
1. Micro Economics.
2. Law of Demand.
3. Cost Analysis.
4. Monopoly.
5. National Income.
6. Demand Curve.
7. BEP.
8. Forecasting.

SECTION- B

Answer **FIVE** questions.   5X10=50M

9. a) Define Business Economics. Explain the nature and scope of Business Economics.
(OR)
   b) Distinguish between Micro and Macro economics.

10. a) What is meant by Demand? What are the exceptions to Law of Demand?
(OR)
    b) What do you understand by elasticity of demand ? Explain the factors which determine the elasticity of demand.

11. a) Discuss the various concepts of cost curves. Why is long cost curve flatter than the short-run cost curve?
(OR)
    b) What are the advantages and limitations of Break Even Analysis?

12. a) Define Market. Briefly explain the classification of markets.
(OR)
    b) Write an essay on Monopoly.

13. a) Describe the different concepts and components in National Income.
(OR)
    b) Briefly explain problems in measuring National Income.

B Com	Semester: II(Computer Applications)	Credits: 4
Course: 2C	E-COMMERCE AND WEB DESIGNING	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).
1. Understand the foundations and importance of E-commerce.
2. Define Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
3. Describe the infrastructure for E-commerce.
4. Discuss legal issues and privacy in E-Commerce.
5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. Explains (Understanding).
6. Recognize and discuss global E-commerce issues.
7. Learn the language of the web: HTML and CSS.

C. Critically examines, using data and figures (Analysis and Evaluation).
8. Analyze the impact of E-commerce on business models and strategy.
9. Assess electronic payment systems.
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus *Area' under a Co-curricular Activity*(Creativity) Use the Systems Design Approach to implement websites with the following steps:

- Define purpose of the site and subsections.
- Identify the audience.
- Design and/or collect site content.
- Design the website theme and navigational structure.
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts

E. Build a site based on the design decisions and progressively incorporate tools and techniques covered.

UNIT I:

Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce.

Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, EvolutionAnd Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website).

UNIT II:

E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

UNIT III:

On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E- Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services

(Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment}
Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.).

UNIT IV:
Website designing: Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling. **Frames:** Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

UNIT V:
Security and Encryption: Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope Of E-Security), Security Threats in The E-Commerce Environment (Security Intrusions And Breaches, Attacking Methods Like Hacking, Sniffing, Cyber- Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients).

Learning Resources (Course 2C: E-commerce & Web Designing) References:
1. E-commerce and E-business Himalaya publishers.
2. E-Commerce by Kenneth C Laudon, PEARSON INDIA.
3. Web Design: Introductory with Mind Tap Jennifer T Campbell, Cengage India.
4. HTML & WEB DESIGN:TIPS& TECHNIQUES JAMSA, KRIS, McGraw Hill.
5. Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson.
6. HTML & CSS: COMPLETE REFERENCE POWELL,THOMAS, McGrawHill

Online Resources:
http://www.kartrocket.com http://www.e-commerceceo.com http://www.fastspring.com
https://teamtreehouse.com/tracks/web-design

PRACTICAL COMPONENT:@ 2 HOURS/WEEK/BATCH
1. Creation of simple web page using formatting tags
2. Creation of lists and tables with attributes
3. Creation of hyperlinks and including images
4. Creation of forms
5. Creation of framesets
6. Cascading style sheets – inline, internal and external

RECOMMENDED CO-CURRICULAR ACTIVITIES:
(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)
Measurable .
1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams).
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

General.
1. Group Discussion.
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),

2. Closed-book and open-book tests,

3. Coding exercises,

4. Practical assignments and laboratory reports,

5. Observation of practical skills,

6. Individual and group project reports,

7. Efficient delivery using seminar presentations,

8. Viva voce interviews.

9. Computerized adaptive testing, literature surveys and evaluations,

10. Peers and self-assessment, outputs form individual and collaborative work.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: II(Computer Applications)
Course(2C): E-Commerce And Web Designing

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M

1. Write about Types of E-Commerce.

2. What are the Risks Involved in e-payments?

3. What are the Advantages and Disadvantages of Transacting Online?

4. Write examples for Lists and their types.

5. Write the Definition and Scope of E-Security.

6. What are the features of WWW and Internet?

7. Write how to link a style sheet to a HTML Document.

8. What are the methods of e-Payments?

Section-B

Answer **FIVE** questions.   5X10=50M

9. a) Write about e-commerce Business Models.
                                        (OR)
   b) Explain about Designing, Building and Launching e-commerce website.

10. a) Explain about Digital Signatures.
                                        (OR)
    b) Explain about Online Banking.

11. a) Write about E-Tailing (Popularity, Benefits, Problems and Features).
                                        (OR)
    b) Write about Online Learning, Publishing and Entertainment.

12. a) Write the code to design a web page with Form and form elements
                                        (OR)
    b) Write about Inline, External, Internal and Multiple Style Sheets.

13. a) Write about Security Threats in the E-Commerce Environment.
                                        (OR)
    b) Write about Technology Solutions for Security.

B Com	Semester: III	Credits: 4
Course: 3A	ADVANCED ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:
At the end of the course, the student will able to:
- Understand the concept of Non-profit organisations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm .
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

UNIT I:
Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:
Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:
Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

UNIT IV:
Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:
Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

REFERENCES BOOKS:
1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Suggested Co-Curricular Activities:
- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and Visit a single-entry firm, collect data and Creation of Trial Balance of the firm .
- Visit Non-profit organization and collect financial statements.
- Critical analysis of rate of interest on hire purchase schemes.
- Visit a partnership firm and collect partnership deed .
- Debate on Garner v/s Murray rule in India and outside India.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests) on all units.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: III
Course(3A): Advanced Accounting

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Non-profit organizations
2. Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Garner Vs Murrey
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.

(OR)

   b) What are the provisions and features of Non-profit organizations?

10. a) Briefly explain advantages and limitations of single entry system.

(OR)

   b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.

11. a) Malnad Coffee Works Ltd., bought coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year. Interest was charged at 15% per annum. Life of the machine was expected to be four years. You are required to pass the journal entries and necessary ledger accounts in the books of
(i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.

(OR)

   b) Briefly explain the advantages and limitations of Instalment System.

12. a) Briefly explain the classification of Partners.

(OR)

   b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders 1/5th of his share and B surrenders 2/5th of his share and B surrenders 2/5th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.

13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

Liabilities	Amount Rs.		Assets	Amount Rs.
Bills Payable	2000		Cash at Bank	5,800
Employees' Provident Fund	5000		Bills Receivable	800
Workmen Compensation Reserve	6000		Stock	9,000
Computer applications Reserve	6000		Sundry Debtors	16,000
Loans	7100		Furniture	2,000
Capital A/cs:			Plant and Machinery	6,500
X	22,750		Building	30,000
Y	15,250		Advertising Suspense	6,000
Z	12,000	50,000		
		76,100		76,100

The profit-sharing ratio was 3:2:1. *Z* died on 31st July, 2018. The Partnership Deed provides that:

(i) Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.

(ii) The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.

(iii) The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.

(iv) A Sum of Rs. 12,233 was paid immediately to *Z's* Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding.Give Journal entries and show the *Z's* Executors' Account till it is finally settled.

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm?

B Com	Semester: III	Credits: 4
Course: 3B	**BUSINESS STATISTICS**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

UNIT I:

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics - Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

UNIT V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

TEXT BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

Suggested Co-Curricular Activities :

- Student Seminars, Quiz. and Problem Solving Exercises.
- Observe Live Population Clocks – India and world.
- Collection of statistical data of village/town, District, State, Nation.
- Participate in Crop Cutting Experiments at villages.
- Percentiles in CET exams.
- Practice Statistical Functions in MS Excel and Draw diagrams and Graphs in MS Excel.
- Use statistical tools in real life like class/college results, local production etc.
- Prepare questionnaire and schedule.
- Application of averages in everyday life and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: III
Course(3B): Business Statistics

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Highlight the role and importance of statistics in business decision making in detail.

(OR)

b) Briefly explain the nature and scope of Business Statistics.

10. a) What are the advantages and limitations of measures of central tendency?

(OR)

b) Calculate Mean and Variance of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

12. a) Given the following information, find the number of items (n) where rxy = 0.8, x$\sum$y = 2.5, σxy

=60, $\sum$2 = 90, where x and y are the deviations from the respective means.

(OR)

b) Briefly explain the measures of skewness.

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

Through Karl Pearson's method.

(OR)

b) Explain various types of correlation.

B Com	Semester: III(Computer Applications)	Credits: 4
Course: 3C	PROGRAMMING WITH C &C++	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. *Remembers and states in a systematic way (Knowledge).*
   1. Develop programming skills.
   2. Declaration of variables and constants use of operators and expressions.
   3. learn the syntax and semantics of programming language.
   4. Be familiar with programming environment of C and C++.
   5. Ability to work with textual information (characters and strings) & arrays

B. *Explains (Understanding).*
   6. Understanding a functional hierarchical code organization.
   7. Understanding a concept of object thinking within the framework of functional model.
   8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. *Critically examines, using data and figures (Analysis and Evaluation).*
   9. Choose the right data representation formats based on the requirements of the problem.
   10. Analyze how C++ improves C with object-oriented features.
   11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus *Area' under a Co-curricular Activity*(Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions

   E. Exploring C programming and Design C++ classes for code reuse (Practical skills***).

UNIT I:
Introduction and Control Structures: History of 'C' - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements.

UNIT II:
Loops And Arrays: Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays.

UNIT III:
Strings and Functions: Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference – Recursion.

UNIT IV:
Principles of Object Oriented Programming: Procedure Oriented Programming, Object Oriented Programming, Basic concepts of Object Oriented Programming, Applications of C++, A simple C++ Program, An example with Class, Structure of C++ Program, Creating source file, Compiling and Linking.

UNIT V:
Classes and Objects: Tokens, Keywords, Declaration of Variables, Dynamic initialization of variables, Specifying a Class, Defining member functions, Function overloading, Operator overloading, Constructors and Destructors, Inheritance and types of Inheritance.

REFERENCES:
   1. Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill.
   2. Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden.
   3. Let Us C YashavantKanetkar.
   4. The C++ Programming Language Bjarne Stroustrup.
   5. C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo

Online Resources:

https://www.tutorialspoint.com/cprogramming/index.html
https://www.learn-c.org/
https://www.programiz.com/c-programming
https://www.w3schools.in/c-tutorial/
https://www.cprogramming.com/tutorial/c-tutorial.html
https://www.tutorialspoint.com/cplusplus/index.html
https://www.programiz.com/cpp-programminghttp://www.cplusplus.com/doc/tutorial/
https://www.learn-cpp.org/
https://www.javatpoint.com/cpp-tutorial

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.

1. Write C programs for
   a. Fibonacci Series
   b. Prime number
   c. Palindrome number
   d. Armstrong number.
2. 'C' program for multiplication of two matrices
3. 'C' program to implement string functions
4. 'C' program to swap numbers
5. 'C' program to calculate factorial using recursion.
6. 'C++' program to perform addition of two complex numbers using constructor
7. Write a program to find the largest of two given numbers in two different classes using friend function.
8. Program to add two matrices using dynamic constructor.
9. Implement a class string containing the following functions
   a. Overload + operator to carry out the concatenation of strings.
   b. Overload == operator to carry out the comparison of strings.
10. Program to implement inheritance.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable.

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams).
4. Field studies (individual observations and recordings as per syllabus content andrelated areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation andcontribution of students shall be ensured (team activity))

General.

1. Group Discussion.
2. Visit to Software Technology parks / industries.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:
Some of the following suggested assessment methodologies could be adopted:
1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: III(Computer Applications)
Course(3C): Programming With C&C++

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Write the Structure of C program
2. Write about Break and Continue Statement.
3. What is recursion? Write an example program for recursion.
4. Write the Structure of C++ Program.
5. What is Inheritance? What are the types of Inheritance?
6. Write the Tokens and Constants in C Language.
7. Write Declaration and Initialization of String.
8. Write about operator overloading.

Section-B

Answer **FIVE** questions.   **5X10=50M**

9. a) Write about Data Types and Operators in C Language.
                                    (OR)
    b) Write about If and Switch Statement with examples.

10. a) Write about types of Loops in C Language with Flow Charts and example syntax.
                                    (OR)
     b) Write about Array Declaration and Initialization and write a C program for Addition of
        two arrays.

11. a) Write about different types of String handling functions
                                    (OR)
     b) Explain Call by Value and Call by Reference with examples.

12. a) Explain about basic concepts of OOP.
                                    (OR)
     b) Write about Creating source file, Compiling and Linking.

13. a) Explain about types of Constructors.
                                    (OR)
    b) Explain about different types of Inheritances.

B Com	Semester: IV	Credits: 4
Course: 4A	**CORPORATE ACCOUNTING**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

UNIT I:
Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:
Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:
Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:
Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:
Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:
1. Corporate Accounting – T.S Reddy and Murthy, MarghamPublications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami,Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborthy, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Suggested Co-Curricular Activities:
- Assignments and Problem Solving Exercises.
- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- Power point presentations on types of shares and share capital.
- Group Discussions on problems relating to topics covered by syllabus.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV
Course(4A): Corporate Accounting

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Forfeiture of Shares
2. Buyback of shares
3. Annuity Method of Goodwill
4. Fair value method
5. Companies Act, 2013
6. Equity Share Capital
7. Dividend
8. Goodwill

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

   b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

   b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:
   1. By capitalization method
   2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

   b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

   b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Amount Rs.		Assets	Amount Rs.
20,000 Equity Shares			Good Will	30,000
Rs. 10 each, fully paid		20,000	Land And Building	1,00,000
1000, 6%Preference Shares			Plant and Machinery	1,20,000
of Rs.100 each, fully paid		1,00,000	Investment(At Cost)	60,000
Reserves	60,000		Stock	50,000
Sundry Creditors	40,000		Debtors	40,000
Provision for Taxation	20,000		Cash at Bank	24,000
Other Liabilities	10,000		Preliminary Expenses	6,000
	4,30,000			**4,30,000**

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

13.a) A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

   i. Statutory minimum requirement transfer to computer applications reserve

   ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

b) What are the salient features and provisions of Companies Act, 2013.

B Com	Semester: IV	Credits: 4
Course: 4B	COST AND MANAGEMENT ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

UNIT I:

Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –
Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT II:

Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

UNIT III:

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT IV:

Financial Statement Analysis and Interpretation:Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT V:

Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- Debate on methods of payments of wages.
- Seminars and Problem Solving Exercises .
- Seminar on need and importance of financial statement analysis.
- Graphs showing the breakeven point analysis.
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product.
- Listing of industries located in your area and methods of costing adopted by them.
- Collection of financial statements of any two organization for two years and prepare a common Size Statements. Collection of cost sheet and pro-forma of quotation.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV
Course(4B): Cost And Management Accounting

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
  1. Elements of Cost
  2. Time Rate Method
  3. EBQ
  4. Trend Analysis
  5. Profit Volume Ratio
  6. Job Costing
  7. Cost Sheet
  8. Inventory Control

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

   b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

   The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

   b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

   b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

   b) Briefly explain comparative analysis and common-size analysis.

13. a) Define Marginal Costing. Explain the features and importance of marginal costing.

(OR)

   b) From the following data, you are required to calculate:

   (i) P/V ratio

   (ii) Break-even sales with the help of P/V ratio.

   (iii) Sales required to earn a profit of Rs. 4,50,000

      Fixed Expenses = Rs. 90,000

      Variable Cost per unit:

      Direct Material = Rs. 5

      Direct Labour = Rs. 2

      Direct Overheads = 100% of Direct Labour

      Selling Price per unit = Rs. 12.

B Com	Semester: IV	Credits: 4
Course: 4C	INCOME TAX	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

UNIT I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income,ResidentialStatusof Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

UNIT III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property, Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

UNIT IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

UNIT V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax and Quiz programs, also Problem Solving Exercises.
- Debate on Tax Evasion and Avoidance.
- Practice of provisions of Taxation.
- Talk on Finance Bill at the time of Union Budget.
- Guest lecture by Chartered Accountant.
- Presentation of tax rates and Practice of filing IT Returns online.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests)

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV
Course(4C): Income Tax

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Assessee
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.

10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

b) Discuss various deductions available under the head salary.

11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?

(OR)

b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House I
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

b) Briefly explain computer applications income and special incomes from other sources.

13. a) Briefly explain the deductions U/S 80.

(OR)

b) What is the procedure for computation of total income with examples?

B Com	Semester: IV	Credits: 4
Course: 4D	BUSINESS LAW	Hrs/Wk: 5

Learning Outcomes:
At the end of the course, the student will able to:
- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

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, Acceptance and Consideration: 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 - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

UNIT IV:
Sale of Goods Act 1930 and Consumer Protection Act 2019:
Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT V:
Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:
1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

Suggested Co-Curricular Activities:
- Seminar on Basics of Indian Contract Act,1872.
- Quiz programs.
- Co-operative learning.
- Seminar on Cyber Law.
- Group Discussions.
- Debate on Offer, Agreement, and Contract.
- Creation of Contract by abiding rules of Indian Contract Act,1872.
- Making a sale by abiding rules of Sale of Goods Act,1930.
- Guest lecture by a Lawyer/Police officer.
- Celebrating consumers day by creating awareness among the students.
- Examinations (Scheduled and surprise tests) .
- Any similar activities with imaginative thinking beyond the prescribed syllabus

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV
Course(4D): Business Law

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) "All contracts are agreements but all agreements are not contract"…Explain.
                                            (OR)
   b) What are the salient features and classification of contracts under Indian Contact Act, 1872.

10. a) What are the essentials of consideration?
                                            (OR)
    b) What is offer and Invitation to offer?

11. a) Briefly explain various modes of discharge of contract.
                                            (OR)
    b) Explain the rules relating to contingent contracts.
.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?
                                            (OR)
    b) Explain the rights of a consumer under Consumer Protection Act, 2019.

13. a) Explain an overview and need for Cyber Law.
                                            (OR)

    b) What is contract procedures and safety mechanism for Cyber Laws.

B Com	Semester: IV	Credits: 4
Course: 4E	AUDITING	Hrs/Wk: 5

Learning Outcomes:
At the end of the course, the student will able to:
- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.
- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

UNIT I:
Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT II:
Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost,Tax, Government, Secretarial Audits

UNIT III:
Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT IV:
Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

UNIT V:
Company Audit and Auditors Report: Auditor's Qualifications – Appointment andReappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

REFERENCESBOOKS:
1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh,

"Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. JagadeshPrakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:
- Seminars.
- Visit the audit firms.
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor.
- Collect the information about types of audit conducted in any one Organization.
- Collection of audit reports and Group Discussions.
- Draft an audit program.

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV
Course(4E): Auditing

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Book Keeping Vs Auditing

2. Government Audit

3. Audit Note Book

4. Investigation

5. Audit Report

6. Internal Check

7. Cost Audit

8. Vouching

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) What are the objectives and importance of auditing?
                                (OR)
   b) Explain the role and responsibilities of auditor in checking corporate frauds.

10. a) Briefly explain various types of audit.
                                (OR)
    b) Explain the merits and demerits of Financial Audit and Internal Audit.

11. a) What are the steps to be taken at the commencement of a New Audit?
                                (OR)
    b) Define Internal Control. Why to have internal control? Explain the elements of a good
       system of Internal Control.

12. a) What are the basic objectives and functions of Vouching?
                                (OR)
    b) Distinguish between Auditing and Investigation.

13. a) Briefly explain the rights and duties of Auditors.
                                (OR)

    b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and
       removal of auditors.

B Com	Semester: IV(Computer Applications)	Credits: 4
Course: 4F	**DATA BASE MANAGEMENT SYSTEMS**	Hrs/Wk: 5

Learning Outcomes for Database Management System.

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. *Remembers and states in a systematic way (Knowledge.*

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and Functional Decomposition

B. *Explains (Understanding).*

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

C. *Critically examines, using data and figures (Analysis and Evaluation).*

7. Apply various Normalization techniques.
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

D. Working in 'Outside Syllabus ***Area' under a Co-curricular Activity***(Creativity) Design and implement a small database project

E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)

UNIT I:
Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.

UNIT II:
File-Based System: File Based System. Drawbacks of File-Based System, DBMS Approach, Advantage of DBMS, Data Models, Components of Database System, Database Architecture,DBMS Vendors and their products.

UNIT III:
Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.

UNIT IV:
Structured Query Language: Introduction, History of SQL Standards, Commands in SQL, Data types in SQL, Data Definition Language (DDL),Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

UN IT V:

PL/SQL: Introduction, Structure of PL/SQL,PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control Cursors, Steps to Create a Cursor, Procedure, Functions, Packages, Exceptions Handling, Database Triggers, Types of triggers.

LEARNING RESOURCES:

REFERENCES:

1. Paneerselvam:Database Management system, PHI.
2. David Kuklinski, Osborne, Data management system McGraw Hill Publication.
3. Shgirley Neal And Kenneth LC Trunik Database management system in Business-PHI.
4. Godeon C. EVEREST, Database Management-McGraw Hill Book Company.
5. MARTIN,Database Management-Prentice Hall of India, New Delhi.
6. Bipin C.Desai ,`An Introduction to Database System`,Galgotia Publications.
7. Korth, Database Management System.
8. Navathe, Database Management System.
9. S. Sumathi, S. Esakkirajan,Fundamentals of Relational Database Management System

Online resources:

http:// www.onlinegdb.com/

http:// www.tutorialspoint.com/

http://learnsql.com

https://www.codecademy.com/learn/learn-sql/

https://www.w3schools.com/sql/default.asp

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.

1. Create tables department and employee with required constraints.
2. Initially only the few columns (essential) are to be added. Add the remaining columns separately by using appropriate SQL command.
3. Basic column should not be null.
4. Add constraint that basic should not be less than 5000.
5. Calculate HRA, DA, Gross and net by using PL/SQL program.
6. The percentage of HRA and DA are to be stored separately.
7. When the DA becomes more than 100%, a message has to be generated and

with user permission has to be merged with basic.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable.

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams).
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

General

1. Group Discussion
2. Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:
Some of the following suggested assessment methodologies could be adopted:
1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: IV(Computer Applications)
Course(4F): Data Base Management Systems

Time: 3 Hours.   Max Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. What is the difference between Data and Information?
2. Write the advantages of DBMS.
3. Write about classification of Entity Set?
4. What are the Data Types in SQL?
5. Write the steps to create PL/SQL program.
6. What are the components of DBMS?
7. What is the Concept of Relational Integrity?
8. Write about Cursors.

Section-B

Answer **FIVE** questions.   **5X10=50M**

9. a) Explain about Classification of Database Management System.
                                (OR)
   b) Explain about Objectives of Database Management System.

10. a) Explain about Data Models.
                                (OR)
    b) Explain about Database architecture.

11. a) Explain about Aggregation and Composition.
                                (OR)
    b) Explain about concepts of ER Model with an example.

12. a) Explain about Data Definition Language commands with syntax.
                                (OR)
    b) Explain the aggregate functions in SQL with syntax.

13. a) Explain about Exception Handling with example program.
                                (OR)
    b) Explain about different types of Triggers.