



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM  
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

**B.Com DEGREE EXAMINATION**  
**SEMESTER: I**  
**GENERAL**  
**Course 1A: Fundamentals of Accounting**

Time: 3Hrs.

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.  
1<sup>st</sup> 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 general 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 31<sup>st</sup> December, 2020.
  - i. Bank Balance as per cash book 8,000



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- ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4<sup>th</sup> January next year.
  - iii. Cheque for 6,000 deposited on 25<sup>th</sup> was collected and credited by the bank on 4<sup>th</sup> 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 31<sup>st</sup> December.
13. a) Distinguish between Profit and Loss Account and Balance Sheet.  
(OR)
- b) From the following Trial Balance of Ramesh as on 31<sup>st</sup> March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

**Trial Balance**

**Debit Balances Rs.**

Purchases 2,00,000  
Salaries 10,000  
Rent 7,500  
Insurance premium 1,500 .  
Drawings 50,000  
Machinery 1,40,000  
Cash at bank 22,500  
Computers 1,25,000  
Furniture 50,000  
Cash 10,000 O  
opening Stock 26,000  
Sundry debtors 12,500

**Credit Balances Rs.**

Capital 3,00,000  
Sales 2,50,000  
Creditors 1,05,000

**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%



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MODEL QUESTION COURSE

**B.Com DEGREE EXAMINATION**

**SEMESTER: I**

**GENERAL**

**Course1B: Business Organization And Management**

Time: 3Hrs.

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?



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MODEL QUESTION COURSE

**B.Com DEGREE EXAMINATION**  
**SEMESTER: I**  
**GENERAL**  
**Course 1C: Business Environment**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Environment Analysis.
2. Structure of Economy.
3. Fiscal Policy.
4. GST.
5. Trade Blocks.
6. NITI Ayog.
7. Competition Law.
8. Economic Policy.

**SECTION- B**

Answer **FIVE** questions

**5X10=50M**

9. a) Define Business Environment. What factors influencing business environment?  
(OR)  
b) Describe the components and significance of business environment.
10. a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.  
(OR)  
b) Briefly explain the economic policies and planning the economic conditions.
11. a) Define Industrial Policy. Explain Industrial Policy 1991.  
(OR)  
b) What are the importance and regulations of New Economic Policy?
12. a) What are the social, political factors influencing Business Environment?  
(OR)  
b) Briefly explain the concept and objectives of social responsibility of business towards stakeholders.
13. a) Briefly explain the role of SAARC and BRICS in Globalization.  
(OR)  
b) What are the objectives, functions and organization structure of WTO?