ACHARYA NAGARJUNA UNIVERSITY :: NAGARJUNANAGAR-522 510

B.Com (CBCS).,Restructured
(Computer Applications Stream)
Semester System: Course Structure-2015-16

Semester	Part	Subject	Hrs.	Credits	IA	ES	Total
I	II	Financial Accounting – I	6	6	25	75	100
		Business Organization	6	6	25	75	100
		Fundamentalsof Computers (Fundamentals and Word Processing Lab)	4 2	4 2	10 5	60 25	70 30
II	II	Financial Accounting –II	6	6	25	75	100
		Principles of Economics	6	6	25	75	100
		OfficeAutomation Tools (Automation Tools Lab)	4 2	4 2	10 5	60 25	70 30

JMJ COLLEGE FOR WOMEN (AUTONOMOUS) :: TENALI-522202.

I Year B.Com (CBCS).,Restructured (Computer Applications) I Semester

Paper-101 **Financial Accounting-I** **PPW :06 Hours**

Unit-I: Introduction to Accounting:

Need for Accounting - Definitions, objectives, functions, Systems and scope of accounting - Book keeping and accounting - Branches of accounting - Advantages and limitations - Accounting concepts and conventions - Accounting cycle - Classification of accounts - Rules of double entry book keeping - Identification of financial transactions - Journal - posting to ledger, balancing of Ledger.

Unit-II: Subsidiary Books :

Sub-division of Journal - Preparation of subsidiary books - Different types of cash books - Simple cash book – Cash book with cash and discount columns, Cash book with cash, discount and bank columns, Cash books with cash and bank columns - Petty cash book.

Unit-III: Bank Reconciliation Statement :

Need - Reasons for differences between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance - Preparation of bank reconciliation statement using computers.

Unit-IV: **Trail Balance, Final Accounts** :

Meaning, objectives, methods of preparation of Trial balance - Final accounts - preparation of Trading account, Profit & loss account and Balance sheet using computers.

Unit-V: **Computerized Accounting** :

Features - Advantages and disadvantages of computerized accounting - Grouping of Accounts - Creation of accounts - Creation of inventory - stock groups - stock categories - Units of measurement - Stock items - Entering of financial transactions - Types of vouchers - Entry, editing, deleting of vouchers - Voucher numbering - Customization of vouchers.

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
4. Tulsan, Accountancy-I - Tata McGraw Hill Co
5. V.K. Goyal, Financial Accounting Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill

8. Arulanandam,Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

I B.Com Computers

Financial Accounting - I

Semester I

Time:3Hrs. **Max.Marks:70**

Section – A

I. Answer All of the following **10 x 1 = 10M**

1. Define Accounting.
2. What is Ledger?
3. Define Contra entry.
4. What is meant by Journal proper?
5. Define Trail Balance.
6. Write the priniciple of Real Account
7. Define B.R.S.
8. What is capital Expenditure?
9. *How can you create ledger* Balances in the computer?
10. What is Debit Note?

Section - B

II. Answer any two of the following **2 x 10 = 20M**

11. Enter the following transactions into Proper subsidiary books:

2015

Jan.	1	Purchased goods from Patil for Rs.1,00,000 less 10% trade discount
	3	Sold goods to Ramesh for Rs.20,000
	10	Siva sent goods for Rs.80,000
	19	Sold goods to Anupam for Rs.24,000
	20	Returned goods to Patil Rs.10,000
	24	Sent goods to Amar Rs.12,000
	31	Sold goods to Rahul for Rs.16,000

12. Enter the following transactions in the Analytical Petty Cash Book and balance the same:
2014

June 1 Received for petty cash payments Rs.1,000

2 Paid for postage Rs.80

5 Paid for stationary Rs.50

8 Paid for advertisement Rs.100

12 Paid for wages Rs.40

16 Paid for carriage Rs.30

20 Paid for conveyance Rs.44

25 Paid for Travelling expenses Rs.160

27 Paid for Postage Rs.100

28 Wages paid Rs.20

29 Paid for Telegrams Rs.40

30 Paid for Postage Rs.6

13. From the following prepare a Trail Balance.

	Rs.		Rs.
Outstanding expenses	1,500	Loan	4,500
Purchase Returns	3,000	Machinery	3,000
Purchases	42,000	Capital	30,000
Office expenses	9,000	Sales	16,000
Creditors	3,000	Reserve Fund	2,000
Cash in hand	6,000		

Section - C

III. Answer any two of the following **2 x 20 = 40M**

14. From the following Trail Balance, prepare a Trading and Profit and Loss Account and Balance Sheet as on 31-3-2014

Particulars	Debit Rs.	Credit Rs.
Capital		8,500
Plant	1,900	
Opening Stock	2,920	
Purchases and Sales	20,724	23,812
Drawings	1,420	
Purchases and Sales returns	420	582
General expenses	880	
Rent	240	
Rates	400	
Apprentice Premium		160
Bank over draft		480
Bad debts	344	
Debtors and creditors	8,400	4,000
Cash on hand	96	
Bad debts reserve		210
	37,744	37,744

Additional Information:

(a) Depreciate plant at 10%.

(b) Increase bad debts reserve to 5% on sundry debtors.

(c) Rent accured is Rs.80.

(d) Rates of Rs.160 are paid in advance.

(e) Stock on hand as on 31st March is Rs.3,400.

(f) Apprentice premium received in advance is Rs.40.

15. From the following particulars prepare Bank Reconciliation statement as on 30-06-2006.

(a) Debit balance as per cash book Rs.10,000.

(b) Cheque issued but not presented for payment Rs.1,500.

(c) Cheques paid in to bank, but not credited Rs.1,000.

(d) Interest credited in pass book only Rs.100.

(e) Cheques received, entered in cash book but omitted to bank Rs.500.

(f) Bills collected and credited in pass book only Rs.2,000.

(g) Commission charged and debited in pass book only Rs.150.

(h) Wrong debit Rs.800 has been given by the banker in the pass book.

16. Find the following transactions prepare a Triple Column Cash Book

2013

March	1	Cash in hand Rs.15,000
	1	Cash at bank (Overdraft) Rs.8,000
	3	Cash sales Rs.8,000
	5	Received Rs.9,000 cheque from Hari, discount allowed Rs.100
	7	The above cheque was sent to the bank
	10	Bought furniture Rs.1,000
	15	Drew from bank for office use Rs.3,000
	20	Krishna directly deposited a cheque into the bank Rs.2,000
	24	Cash remitted into bank Rs.1,000
	30	Salaries paid Rs.2,500
	30	Bank charges Rs.200

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I Year B.Com (CBCS)., Genaral& Restructured (Computer Applications)

I Semester

Paper-102 Business Organization PPW :06 Hours

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce .

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

I B.Com Computers

Business Organisation

Semester I

Time:3Hrs. **Max.Marks:70**

Section – A

I. Answer All of the following **10 x 1 = 10M**

1. What is meant by Business?
2. Write about foreign trade?
3. Mention the procedure of registration of partnership.
4. What is public limited Company?
5. Write types of Companies.
6. Write two features of joint Hindu family?
7. Define Prospectus.
8. Who is active partner?
9. Define entrepreneur.
10. How is the liability of Sole Trader.

Section - B

II. Answer any two of the following **2 x 10 = 20M**

11. Distinguish between public limited Company and Private limited Company.
12. Explain features, merits and demerits of Partnership.
13. Explain the merits and demerits of Sole Trade.

Section - C

III. Answer any two of the following **2 x 20 = 40M**

14. Explain features, functions and Types of entrepreneur.
15. Write features merits and demerits of a Company.
16. Explain types of partners and write about partnership deed.

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I Year B.Com (CBCS).,Restructured (Computer Applications) I Semester

Paper-103: Fundamentals of Computers PPW :06 Hours

UnitI: Introduction toComputers - Input and Output Devices

UnitII: ComputerMemoryand Processors - NumberSystemsandComputerCodes

UnitIII: ComputerSoftware - OperatingSystems - DatabaseSystems

UnitIV: IntroductiontoWindows,Desktop,File,Folder,MyComputer,Mydocuments,Recycle bin,Internet Explorer,WindowsExplorer. **OfficeAutomation**:Organization ofan Office,Natureofofficework,Needforoffice automation. **Document Preparation:**Word processing,Variousoffice equipmentthathelpindocument preparation,Documentstorageand retrieval.

UnitV: Word Basics: Starting word, Creating a new document, Opening preexisting document,P a r t s ofawordwindow,Typingtext,Selectingtext,Deletingtext, Undo, Redo,Repeat,Insertingtext, Replacingtext, Formattingtext,Cut,Copy,Paste – Printing. **FormattingYourText andDocuments**:Autoformat,Linespacing,Margins,Borders andShading. **WorkingwithHeadersandFooters**:Definitionofheadersandfooters,creating basic headersand footers,creatingdifferent headers and footersforodd and evenpages.**Tables:**Creatingasimpletable,Creating atableusingthetablemenu,Enteringand editingtextinatable,selectingintable,addingrows,changingrow heights,Deleting rows,Insertingcolumns,Deletingcolumns,changingcolumn width.**Graphics**:Importinggraphics,Clipart,Insert picture,ClipArt Gallery,usingword's drawingfeatures,drawingobjects, text indrawing.

TextBooks :

1. ReemaThareja, Fundamentals of Computers,Oxford University Press.
2. BajaK.K.,OfficeAutomation ,MacMillan IndiaLtd,1996.
3. SteveSagman,MicrosoftOfficeXPforWindows,PearsonEducation,Asia, 2002
4. JenniferFulton,MicrosoftOffice2000,Prentice-HallofIndia,1999.

ReferenceBooks:

1.PeterNorton,IntroductiontoComputers,6th Edition,TataMcGraw–Hill.
2. JacobBeckerman,HowtoBuildaComputer2014-15:Learn,SelectParts, Assemble,andInstall:AStep byStep GuidetoYourFirst Homebuilt.
3. Leon Aand Leon M,ComputersforEveryone,Leon Vikas, 2001.
4. Turban E, Rainer R K, and Potter R E, Introduction to Information Technology,John Wiley&Sons, 2000.

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I YearB.Com (CBCS).,Restructured (Computer Applications) II Semester

Paper-104 Financial Accounting –II PPW :06 Hours

Unit-I: **Depreciation Provision and Reserves:**

Meaning - Objectives - Factors effecting depreciation - Accounting treatment - Methods of depreciation - straight line - Written down value - Sum of the years' digit and depletion.**Reserves:** Meaning – Provision vs. Reserve – Provision for Bad and doubtful debts, Provision for Discount on Debtors and Creditors - Repairs and Renewals Reserve A/c (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 (Problems).

Unit-IV: **Consignment**:

Features - Proforma invoice - Account sales - Delcredere commission- accounting treatment in the books of consigner and consignee - valuation of stock - normal and abnormal loss - invoice of goods at a price higher than the cost price.

Unit-V: **Joint-ventures:**

Features - difference between joint ventures and consignment - accounting procedure, methods of keeping records - separate set of books method.

Unit-V: Single Entry System:

Single Entry System - Different methods- limitations - preparation of statement of affairs.

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy, Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I,Kalyani Publishers.
4. Tulsan,Accountancy-I, Tata McGraw Hill Co
5. V.K. Goyal, Financial Accounting,Excel Books
6. T.S. Grewal,Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

I B.Com Computers

Financial Accounting - II

Semester II

Time:3Hrs. **Max.Marks:70**

Section – A

I. Answer All of the following **10 x 1 = 10M**

1. Define Errors of principle.
2. What is Consignment?
3. Define Joint Venture.
4. Mention two difference between consignment and Joint venture.
5. What is the formula of Depreciation under F.I.M.
6. What is Account Sales?
7. Define overriding Commission.
8. Mention the two reasons for providing Depreciation.
9. What is E&O.E?
10. Define Depreciation.

Section - B

II. Answer any two of the following **2 x 10 = 20M**

11. Rectify the following errors and prepare suspense account.
    (a) Goods purchased from Ravi for Rs.3,000 passed through sales book.
    (b) Received a bill from Arun for Rs.1,000 passed through bills payable book.
    (c) An item of Rs.500 relating to prepaid rent has omitted to be brought forward.
    (d) Rs.5,000 paid to Hari were deited to Giri account.
    (e) Sales day book was overcast by Rs.2,000.
    (f) Goods sold to Ramana for Rs.4,300 has credited as Rs.3,400
    (g) Salaries paid Rs.8,900 posted to salries account as Rs.9,800

12. Sekhar and Co, acquired machine for Rs.50,000 on 1st April 2001 and spent Rs.10,000 for erection. The life of the machine was estimated at 10 years. The scrap value of the machine is Rs.2,000. Assuming that the accounting year ends with Dec.31 every year, show the Machine Account and P & L Account for 5 years under fixed Installment method.

13. Ralco Chemicals consigned to Amway Chemicals Company 2000 kg. of chemical. The cost of chemical and freight thereon were Rs.18 and Rs.1 per kg. respectively. The account sales was received from the consignee showing 1,000 kgs. Sold at Rs.32 per kg. sales expenses amounted to Rs.1 per kg. insurance fee (transit) Rs.1,000, Brokerage 10% and consignee commission at 2 ½ %. They are reported a shortage of weight 40kg. on whole consignment which was due to the inherent quality of the chemical.

    Show the Consignment Account and Consignee's Account in the books of consignor.

Section - C

III. Answer any two of the following **2 x 20 = 40M**

14. Murthy of Hyderabad consigned 100 tonnes of goods at Rs.1,000 per each tone to Madhav at Tirupathi after including 25% on cost to be sold at invoice price. He spent Rs.2,000 and Rs.3,000 towards transport and insurance respectively. In transit 10 tonnes were spoiled and Murthy claimed insurance of Rs.6,00 to which insurance company accepted. Madhav sent his account sales after sales after two months as follows.

    80 tonnes at invoice price
    1 tonne cost due to normal reasons
    9 tonnes were with consignee
    Selling expenses Rs.2,500
    His commission 3%
    Madhav sent due amount by D.D.
    Prepare necessary ledger accounts in the books of Murthy and Madhav.

15. Ramesh and Suresh were partners in a Joint Venture sharing Profits and Losses in the ratio of 3:2. Ramesh supplies goods to the values of Rs.7,500 and incurs expenses Rs.500. Suresh supplies goods to the value of Rs.6,000 and his expenses amounted to Rs.400. Suresh sells goods on behalf of venture and realized Rs.18,000. Suresh entitled to a commission of 5% on sales. Suresh settles his account by bank draft. Give Journal entries and accounts in the books of Ramesh.
16. Vijay Purchased Machinery for Rs.47,000 and spent Rs.3,000 for installation on 1-4-2005. On 1st July 2006 he purchased another machinery for Rs.30,000. On 30th June 2007 he sold the Machinery purchased on 1st April 2005 for Rs.35,000 and purchased another machinery for Rs.40,000. He depreciated machinery at 10% on reducing balance method and close his books on 31st December every year. Show the machinery account up to 31st December 2007.

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I Year B.Com (CBCS).,Restructured (Computer Applications) II Semester

Paper- 105: Principles of Economics PPW : 06 Hours

Unit-I- Introduction:
Definitions of Business Economics - Nature and Scope of Business Economics - Concept of Demand - Determinants of Demand - Demand function – Law of demand - Exceptions. Elasticity of demand - Types and measurements.

Unit –II- Consumer Equilibrium
Consumer equilibrium: Law of Diminishing Marginal Utility - Indifference curve Analysis - Price, substitution and income effects.

Unit – III- Producer Equilibrium
Input and output analysis: Short run and Long run - Classification of Costs: Fixed cost , Variable cost, average cost marginal - Cost function: Long run and Short run – Cost and revenue behaviour - Break-even Analysis - Its uses and limitations.

Unit-IV: Price and Output Determination - Market Structures
Concept of Market - Market Structure - Characteristics - Perfect Competition - Imperfect Competition and various Forms- Price and output determination under Perfect Competition, Monopoly, Oligopoly, Monopolistic competition.

Unit-V: Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases and advantages of International Trade - Balance of trade Balance of payments.

Reference Books:

1. Dr.S.Sankaran, Business Economics - Margham Publications, Chennai.
2. AVR Chery, Business Economics - Kalyani Publications.
3. Miltani, Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy, Business Economics , Tata McGraw Hill.
5. KPM Sundaram, Micro Economics
6. Mankiw, Principles of Economics, Cengage Publications.
7. D.A.R. Subrahmanyam & V. Hari Leela, A Text Book on Business Economics, Maruthi Publications, Guntur.

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I Year B.Com (CBCS)., Restructured (Computer Applications) II Semester

Paper-106: Office Automation Tools PPW : 06 Hours

Unit I: MS PowerPoint: Introduction, Building a presentation, Outlining the presentation, Creating text and chart slides, Formatting charts, Customizing presentation, Drawing on slides, Creating slide shows. **Creating Presentations:** Using auto content wizard, Blank presentation option, Design template option, Adding slides, Deleting a slide, Importing Images from the outside world, Drawing in power point, Transition and build effects, Deletinga slide, Numbering a Slide, Saving presentation, Closing presentation, Printing presentation elements.

Unit-II: MS Excel*:* Excel Features, Getting started, Creating New worksheet, Selecting cells, Entering and editing text, Entering and editing Numbers, entering and editing. Formulas, Referencing cells, Moving cells, Copying cells, Sorting cells, Data inserting rows, Inserting columns, Inserting cells, Deleting parts of worksheet, clearing parts of work sheet. **Formatting**: Page set-up, changing Column widths and Row heights, auto format, changing font sizes and attributes, centering text across columns, using border buttons and Commands, changing colors and shading, hid in grows and columns.

Unit-III: Introduction to Functions: Parts of Functions, Functions requiring Add-ins, Function Wizard – Functions by category: Data and time functions, Engineering functions, Math and Trigfunctions, Statistical functions, Text functions. **Excel Charts**: Chart parts and terminology, Instant charts with chard wizard, creation of different types of charts, printing charts, deleting charts – Linkingin Excel

Unit IV MS Access: Creating a Simple Database and Tables: Creating contacts Data bases with Wiz, Access Table Wizard, Creating Database Tables without wizard, Field Names, Data Types and Properties, Adding, deleting, renaming the fields in a table. **Forms:** Form Wizard, Saving Forms, Modifying Forms. **Entering and Editing Data**: Adding Records, Duplicating previous entries without Retyping, Undo, Correcting Entries, Global Replacements, Moving from Record to Record in a table. **Finding, Sortingand Displaying Data**: Queries and Dynasets, Creating and using select queries, Returning to the Query Design, Multi level Sorts, Finding incomplete matches, Showing all Records after a Query, Saving Queries, Crosstab Queries. **Relational Databases:** Flatvs. Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships. **Reports**: Introduction to Reports.

Unit-V: Computer Networks: Internet – Emerging Computer Technologies.

Textbooks :

1. Baja K K, Office Automation ,MacMillan IndiaLtd,1996.
2. Steve Sagman, Microsoft Office XP for Windows, Pearson Education Asia, 2002.
3. Jennifer Fulton, Microsoft Office 2000, Prentice-Hall of India, 1999.
4. Reema Thareja, Fundamentals Of Computers, Oxford University Press

Reference books:

1. Windows XP Home Edition Complete, BPB Publications, 2001.
2. Raghav Bahl, Exploring Microsoft Office XP, Cyber Tech, 2001 .
3. Sanjay Saxena, MS Office2000 for Everyone, Vikas Publishing, 2001.

J.M.J.COLLEGE FOR WOMEN, TENALI::(Autonomous)

Advanced Accounting – II B.Com Gen & Comp, III Semester

Syllabus

Max.Marks:70M

Objectives:

1.To appraise the students about the application of accounting knowledge in special business activities.

2. To impart the skills of preparation of final accounts of non-trading concerns,partnership, organizations.

UNIT – I: Accounts from Incomplete Records

Single Entry: Features – books and accounts maintained -Recording of transactions-Ascertainmentof Profit. – (Statement of Affairs method only).

UNIT – II:Hire purchase and installment purchase system

Hire Purchase System - Features –Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession - Installment Purchase System - Difference between Hire purchase and Installment purchase systems - Accounting Treatment in the books of Purchaser andVendor.

UNIT - III: Accounting of Non-Profit Organizations

Non-Profit entities – Features of nonprofit entities – Accounting process Preparation of summaries Receipts and Payments Account meaning and special features – Procedure for preparation – usesand limitations.

Income and Expenditure Account–features procedure for preparation – preparation of Balance Sheet.

UNIT- IV: Partnership Accounts

Legal provisions in the absence of Partnership Deed Fixed and Fluctuating Capitals –Preparation of final accounts. Accounting Treatment of Goodwill and Admission of a partner.

Accounting treatment of Retirement and Death of a Partner Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers.

Books Recommended:

1. Advanced Accounting-R.L.Gupta,M.Radhaswamy ,Sultan Chand & Sons, 12th Edition-1998
2. Financial Accounting- Dr.Sakshi Vasudeva,Himalaya Publishers-2008
3. Financial Accounting- S.P.Jain, K.L.Narang, Kalyani Publications -2009
4. Financial Accounting – K.V.Kumar, K.S.R.K.Prasad, Jai Bharat - 2009

J.M.J.COLLEGE FOR WOMEN, TENALI::(Autonomous)

Financial Services-Banking – II B.Com Gen & Comp, III Semester

Syllabus

Max.Marks:70M

Objective: To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services

Unit - I: Introduction to Financial Services

a. Meaning of Financial Services, Structure of Indian Financial System Importance of Financial system for the economic development.(Financial and Banking system charts)

b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India.(Forms of various accounts and deposits)

Unit - II: Banking Systems and its Regulation

a. Banking Systems – Branch banking, Unit Banking, Correspondent banking, Groupbanking, Deposit banking, Mixed banking and Investment banking. An overview ofbanking; Banking Sector Reforms with special reference to Prudential Norms: capitaladequacy norms, income recognition norms, classification of assets and NPAs;

Innovations in Banking -ATMs, E-Banking, Credit cards, Online & Offshore Banking, etc.(working and operations)

Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending,Indigenous banking, Role of NABARD, Development Financial institutions –SFC,SIDBI.

Unit - III: Banker and customer, loans and advances:

a. Banker and customer definition and their relationship, types of customers and modes ofoperations, procedure and precaution for opening an account, pass book & its features,Rights, duties and obligations of the banker (Application forms for opening accounts,Cheque Books, pass books, requisition slips for withdrawals and deposits, bankstatements,etc)

c. Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances-modes of creating charges - lien, pledge ,mortgage and hypothecation (Documents required for sanction of loans and advances).

Unit - IV:Negotiable Instruments:

Promissory Note and Bills of Exchange and Cheque, differences between them, types ofcrossing the cheque, payment of cheque and consequences of wrongful dishonor,collection of local and upcountry cheques, responsibilities and liabilities of collectingbanker and statutory protection to the collecting banker.(Promissory notes, B/E, Crossedcheques-various modes)

Books Recommended:

New Country Publications

1. Financial Sector of India – Emerging Challenges , R.K.Uppal – 2009
2. Banking & Financial Market in India 1947-2007, Niti Bhasin – 2008
3. Banking Developments in India 1947-2007, Niti Bhasin – 2006
4. Baking & Insurance, Kalyani Publications - 2009

J.M.J.COLLEGE FOR WOMEN, TENALI::(Autonomous)

Business Statistics – II B.Com Gen & Comp, III Semester

Syllabus

Max.Marks:70M

Objective: The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision making & use of MS-Excel in interpretation of statistical data.

UNIT 1: Introduction to Statistics

Meaning, definition, importance and limitations of statistics. Collection of data-PrimaryAnd Secondary data –(Sampling-Random-Non Random-Census)Schedule and questionnaire – Frequency distribution –Tabulation Diagrammatic and graphic presentation of data using Computers (Excel)

UNIT 2: Measures of Central Tendency

Definition Objectives and Characteristics of measures of Central Tendency TypesOf Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles,Percentiles, Properties of averages and their applications. Calculation of averages using computers.

UNIT 3:Measures of dispersion

Meaning, definitions, Properties of dispersion Range Quartile Deviation –Mean Deviation Standard Deviation Coefficient of Variation.

UNIT 4:Skewness

Skewness definition Karl Pearson's and Bowley's Measures of skewnessNormalDistribution Calculation of Dispersion and skewness using Computers.

Suggested Readings:

1. Statistics Problems & Solutions — V.K.Kapoor
2. Fundamentals of Statistics — D.N.Elhance
3. Business Statistics — Aggarwal Bharadwaj, K.Raghuveer Kalyani Publicatons – 2009

J.M.J.COLLEGE FOR WOMEN, TENALI::(Autonomous)

Advanced Accounting – IIB.Com Gen & Comp, III Semester

Model Question Paper

Time:3Hrs. **Max.Marks:70M**

Section – A

I. Answer all of the following. **10 x 1 = 10M**

1. Write any two features of single entry system.
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2. Differences between Balance Sheet and Statement of affairs?
   □ δ—| ν|□ □ ∴ |□ {ϒ…↵⌠, ε↔ες□ ″σℑ |ψ⌋~↵≤ ⊕≤□ >•∴ ™⌋&□ ∴T | ψ□ φ⟨T TεTT?
3. What are the differences between hire purchase method and installment method?
   ν<⌊⇑ ↵=θT>℘ ∴T |□ <□ ⇑⇐↵⌠,ψ□ σTT<□ ∴ |□ <□ ⇑⇐↵⌠ >•∴ ℜσ+&□ T ™⌋ &□ ∴T | ψ□ φ⟨TTεTT?
4. Define partnership?
   υ ⌠″>•κ⊆∩εT↔εTTθT □ σℑ∩≡+|□ ∨εTT?
5. What is goodwill?
   >•T&□ ∃⌇∧ νθ>± H⌋∃T?
6. What is fixed capital and fluctuating capital?
   δ—∅σℑ εT√∴< ⌠□ θεTT, □ δ—∅σℑεTT∴< ⌠□ θ |□ <□ ⇑™⟨T∴T ∃ε]+#⟨+& □ ?
7. What is non-trading organization accounts?
   ψ□ ↔β⊆≠σ™⟨σℑ δ□ +δ□ ∅∴ K™□ ∴T νθ>±H⌋∃T?
8. What is donations and subscriptions?
   ∃σ□ ⇒″∴T, #⟨+<□ ∴T νθ>± H⌋∃T?
9. What is partnership deed?
   υ ⌠″>•κ⊆∩εT↔ □ |□ ∈+<□ εTT νθ>± H⌋∃T?
10. Write any two differences between receipts and payments a/c and income and expenditure a/c.

εδ□ √∴T #⌊∗′+|□ ∨∴ K™□ ⊕≤□ ,□ <□ φ⟨T ε↔φ⟨T∴ K™□ σℑT >•∴ ≅ ℜσ+& □ T ™⌋&□ ∴T϶ε]+#⟨+&□ ?

Section - B

II. Answer any Two of the following **2 x 10 = 20M**

11. Reddy keeps his books by single entry system. On 01-04-2005 his financial position was as follows:

	Rs.		Rs.
Cash in hand	1,250	Cash at bank	2,000
Stock in trade	7,500	Fixtures	350
Sundry debtors	9,800	Plant	15,100
Sundry creditors	9,000	Drawings	5,900

On 31-03-2005 his financial position was as follows:

	Rs.		Rs.
Sundry Creditors	7,500	Plant	18,100
Fixtures	320	Debtors	13,300
Stocks in trade	14,000	Cash in hand	1,150
Bank overdraft	3,600		

You are required to prepare a statement of profit or loss and closing statement of affairs.

σ□ <∫□ ™⟨θ |□ ∨δ□ |↵±∴θT □ +{∫ |□ <□ T⇑ ∃<∫□ θ+}⊄ □ σℑ∩ς—″δ□ T|+~. 1 4 2004θ □ ψ⌊T □]∅↵≤ |□]δ—∅⇐|↵⌠+~ ∃<∫□ +>± □ +~.

#⌋⇐}⊄θ>•<□ T	1250	υ″↔+⊕≤□ }⊄ θ>•<□ T	2000
εσℑ|θ|□ ∨□ ∴∩	7500	|□ —↵≤⊂σℑT′	350
σℑTΔ| >•δ□ T|∴Ⅎ9800		β⊆′+≥T	15100
σℑTΔ<□ ™⟨∴T	9000	κJ +™⟨ψ□ &□ ↵±∴T	5900

31 3 2005 H□ {∫ □]∅↵≤ |□]δ—∅⇐|↵⌠+~ ∃<∫□ +>± □ +~.

σℑTΔ<□ ™⟨∴T	7500	β⊆′+≥T	18100

|□ —↵≤⊂σℑT′ 320 σℑTΔ| >•δ□ T| ∴ T 13300

εσℑ|θ|□ ∨ □ ∴∩ 14000 #⌋⇐}⊄θ>•<□ T 1150

υ″↔+⊕≤□ ≥εσΨ|&□ |□ τ… 3600

}″υ ∫□ θω□ ….∴ □ ψ⌋~↵≤,ε↔ες□ ″σ□ ∴ □ ψ⌋~↵≤ ™⟨φ⟨√σℑT #⌋φ⟨TTεTT.

12. M/s A and B purchased on 1st Jan 2003 from X and Co. a machine whose cash price was Rs.7450. Payment was to be made in four installments of Rs.2,000 each the first payment to be made immediately and the other three at the end of 2003, 2004, 2005. Interest as taken to be 5% p.a. depreciation is 10% p.a. on the diminishing value. Give the Ledger A/c in the books of A & B on Hire Purchase System.

∪θε] 1 2̄003 θ ↵≤+□ δ□ ψ□ σℑT ν<⌊⇑↵=θT>℘ ∴T |□ <□ ⇑⇐}⊄ □ ↵≤ φ⟨T+| ™□ □ □ ν+&□ ↵℘ θT+&□ ↵=θT>=∴T #⌋κ⊆σℑT.θ>•<□ T< ∫□ σℑ σℑ√.7,45 0. θ>•<□ T #⌊∗+|□ ∨ σℑ√.2,000 #℘|□ ∨θ H□ ∴T>•T ψ□ σT√<□ ∴}⊄ #⌊∗′κ⊆ |σℑT. ψ⌊TT<□ {∫ ψ□ σTT<□ ™⟨↵≤□ Δ #⌊∗′+|□ ∨ >± υ ∫″∃κ⊆|σℑT. ™⟨σℑT ψ□ ⇐ ψ□ σT√<□ ∴θT 2003, 2̄002005 }⊄ #⌊∗′κ⊆|σℑT. ε&□ ƒ δ□ +ε™⟨◊σ □ □ ↵∫ 5% ™⟨σℑT>•T<□ ∴ |↵≤εT↵∫□ Δ |□ <□ ⇑⇐||□ ↵±σℑ+ δ□ +ε™⟨◊σ□ □ ↵∫ 10% ≅σ□ ∈≥T #⌋φ⟨T+&□ . ↵≤+□ ||□ ∨δ□ |↵±∴}⊄ ≡{″… |□ <□ T⇑∴T| ψ□ φ⟨TTεTT.

13. Sarma and Sastry are running a partnership business on the following terms.
    i. They are to share profits and losses in the ratio of 2:3.
    ii. Interest on capital is to be allowed at 5% per annum.
    iii. Interest on drawings is t be charged at 6% for the whole year.
    iv. Sarma who is also acting as a manager of the firm, is to get a commission of 3% on profits after charging such commission.

    Partnership business resulted in a profit of Rs.55,600 before adjusting partner's transactions. Capital balance of partners are Rs.50,000 and Rs.40,000, respectively. Their drawing amounted to Rs.5,000 and Rs.8,000 respectively. You are required to prepare profit and loss appropriation account for the year ended 31st December, 2002 and Partners capital accounts, when

    i. Capitals are fixed and
    ii. Capitals are fluctuating.

□ |↵∫+~ ω□ σℑ™⟨T∴□ |∏ Ξ⁄σℑ□ , Ξ⁄| δ—| □ ↵≤ υ ∫″>•κ⊆∩εT↔ ε↔β⊆σ ℑ+ θ&□ T|□ ∨#⟨TH□ ℑ℔

1. }″υ ∫□ θχ⊆….∴θT 2ə3 □ ω□ ∈⇐|}⊄ |□ +#⟨T↵℘ψ□ ∗.
2. εT√∴< ∫□ θ+□ |∏ ε&□ ƒ 5% ψ□]⌉↵≤ ≠σ≥T□ |∏ }⊃↵∫¬+#□ ∗.

3. κ⌋+™⟨ ψ□ &□ ↵±∴□ |∏ ε&□ *f* 6% ψ□]⎫↵≤ ≠σ≥T□ |∏ ⎬⊃↵⎡¬+#□ *.
4. Ξ⌋σℑ□ ⊕≤□ δ□ +ε™⟨◊σ□ □ ↵⎡ ϑ™⟨+ σℑ√.5000.
5. δ□ +δ□ ∅ψ⌋TH⌋∪σℑT>± ε↔ες□ ″]δ□ T⏐θ□ Ξ⎧ δ—⏐↵⎡ ν≥Tε+{⎡ ↵≤∃Tω □ H□ ™⟨∠Z+≡θ ™⟨σℑTψ□ ™⟨υ↓ƒ″∴□ |∏ 3% ↵≤MTω□ H□ □ ψ□ ∩*.

δ□ +δ□ ∅⊕≤□ υ ⎰″>•δ□ T⏐∴ ε↔ες□ ™σ□ ∴ δ□ σℑT⇑υ″≥T⊕≤□ εTT+<□ T σ ℑ√.55,600 ⎬″υ ⎰□ + ε≡⊂+~. υ ⎰″>•δ□ T⏐∴ εT√∴<⎰□ θ □ ∴∩∴T εσℑTδ□ >± σℑ√.50,000, σℑ√.40,000. 31 ¯12 ¯2002 ™℘ ν+™⟨εTφ⌋T↔ δ□ +ε™⟨◊σ□ □ ↵⎡ ⎬″υ ⎰□ θχ⊆…∴T εσℑTδ□ >± σℑ√.50,000, σℑ√.40,000. ψ⌀⌋]+™⟨ ψ□ &□ ↵±∴T εσℑTδ□ >± σℑ√.5,000,σℑ√.8,000. 31 ¯12 ¯2002 ™℘ ν+™⟨εT φ⌋T↔ δ□ +ε™⟨◊σ□ □ ↵⎡ ⎬″υ ⎰□ θω□ …∴T ∃□ φ⌊√∠™⟨ Y″™□ εT]φ⟨TT δ— ∅σℑεT√∴<⎰□ H□ ∴ |□ <□ ⇑⇐⎬⊄ υ ⎰″>•δ□ T⏐∴ εT√∴<⎰□ H□ ∴ Y″™□ ∴T ™⟨φ⟨√σℑT #⌋φ⟨T+&□ .

Section - C

III. Answer any Two of the following **2 x 20 = 40M**

14. The following are the Receipts and Payments account of Warangal Cricket Club for the year ending 31st December,2006

	Rs.		Rs.
To Opening Balance		By Establishment expenses	
Cash	400	(Rs.1,400 for 2006)	16,000
Bank balance	20400	By Telephone charges	600
To Subscriptions (including Rs.750 for 2006)	24,400	By Purchase of Books for library	14,200
		By Rent	5,000
To Rent for Hall	1,600	By Travelling	200
To interest on investments	1,000	By Stamps, Stationary	800
To Donations	12,500	By Closing balances:	
		Cash	300
		Bank balance	22,600
	60,300		60,300

The following additional information is provided.

i. On 01-01-2005, the club held Government Securities fetching 6% interest for Rs.40,000
ii. The values of books in library was Rs.25,000 on 01-01-2005.
iii. Hall rent is still receivable for Rs.400 and office rent outstanding is Rs.1,000 on 01-01-2005 Rs.250; On 31-12-2005 Rs.400
iv. Prepare Income and Expenditure account and the balance sheet relating to the year.

εσℑ+>•}∧|↵⌠≠↵{∧ ↵≤′□ T®ψ□] 31 &□ □ δ+□ σℑT 2005 ™℘ ν+™⟨εTφ⌋T ↔ δ□ +ε™⟨◊σ□ □ ↵⌠ εδ□ √⇒⌋□ ⇓ #⌊∗′+|□ ∨∴Y″™□ ~>•Tε □ ε∩□ &□ +~.

Dr. εδ□ √⇒⌋□ ⇓ #⌊∗′+|□ ∨∴ Y″™□

Cr.

εδ□ √⇒⌋□ ⇓	σℑ√.	#⌊∗′+|□ ∨∴T	σℑ√.
To⌈β⊆σℑ+υ⌠□ □ ∴∩		By μχ⊆…_′ωτ ψ⌊T+≥T Kσ ℑT⊂∴T	16,600
θ>•<□ T	400	(2006↵⌠ #⌊ε~θ σℑ√.1,400 ∴™℘ δ□ ς□ ″)	600
υ″↔+⊕≤□	20,400	By ϕ⊃∗β□ ⌋H□ KσℑT⊂∴T	14,200
To #⟨+<□ ∴T(2006 ↵⌠ #⌊+~θ σ ℑ√.750™℘ δ□ ς□ ″)	24,400	By ∨δ□ ⌈↵±∴ ↵℘θT>℘ ∴T	5,000
To ς□ ″∴T ν<⌊⇑	1,600	By ν<⌊⇑	200
To □ ⌈≥T…□ &□ T∴T □ ⌈∏ ε&□	1,000	By⌈⌈□ φ⟨√Δ KσℑT⊂∴T	800
To ∃σ□ ⇒″∴T	12,500	By κ⊆…+⌈□ ∨∴T, □ δ…ω□]	300
	———	By εTT∠+⌈□ ∨ □ ∴∩∴T	22,600
	———	θ>•<□ T	0
			———
			———

	60,30 0	υ″↔+⊕≤□	60,30 0

~>•Tε ν<□ θ|□ ∨ δ□ ε√#□ σℑ+ □ ε∩□ &□ θ~.

1. 1 ̄1 ̄2005 θ ↵≤′υ∧ ε<□ ⇑ σℑ√.40,000 ∃∴Tε #⌋□ δ 6% ε&□ ƒ δ□ +β ⊆~+#⌋||□ υ⌠□ T™⟨ □ δ⊕≤Λ↔]{ϒ∴T □ H□ □ σTT.
2. 1 ̄1 ̄2005 θ ⎬⊃∏| □ ↓|□ ∨δ□ |↵±∴ ∃∴Tε σℑ√.25,000.
3. ς□ ™∴T ν<⎣⇑ □ +↵≤θT σ□ ε∴δ—θ~ σℑ√.400 #⎣∗′+#⟨ε∴δ—θ ν< ⎣⇑ σℑ√.1000.
4. κ⊆…+|□ ∨∴T, □ δ…ω□ θ] □ ∴∩∴T.

1 ̄1 ̄2005 θ σℑ√.250, 31 ̄12 ̄2005 θ σℑ√.400||□ δ□ T|™⟨ δ□ +ε™⟨◊σ□ □ ↵⌠ δ□ +□ +~+≡ □ <□ φ⟨T ε↔φ⟨√∴Υ″™□ , □ δν|□| □ ∴ |□ {ϒ… ™⟨φ⟨√σℑT #⌋ φ⟨TTεTT.

15. A and B partner's in a business share profits and losses in the ratio of 3:1. Their Balance Sheet as on 31-12-2005 was as under:

		Rs.		**Rs.**
Creditors		37,500	Bank	22,500
General Reserve		4,000	Bills receivable	3,000
Capitals:			Debtors	16,000
A	30,000		Stock	20,000
B	16,000	46,000	Furniture	1,000
	---------		Buildings	25,000
		87,500		87,500

On 01-01-2006 they admit C on the following terms:

a. That C pays Rs.10,000 as his capital for 1/5 share of profits
b. That goodwill account be raised to Rs.20,000
c. That stock and furniture be reduced by 10% and provision of 5% be made for doubtful debts.
d. That the value of buildings be appreciated by 20%
e. That the capital accounts of all the partners be readjusted on the basis of their profit sharing arrangements and any additional amount to be credited to their current accounts.

Prepare Revaluation account and capital accounts and the opening Balance Sheet of the firm.

□ ↵≤ ψ□ ↔β⊆σℑ+⎬⊄ υ⎧″>•δ□ Τ⎜∴Τ>± □ ΑθεΤ]φ⟨ΤΤ Β ∴Τ ⎬″υ⎧″θχ⊆ …∴θΤ 3∋1 □ ω□ ∈⇐⎜⎬⊄ ⎜□ +#⟨Τ⊕≤□ Η□ □ σℑΤ. 31 ̄12 ̄2005 θψ□] □ δ—⎜ ν⎜ □ □ ∴ ⎜□ {⎧…⎜↵⎧+~ ∃<⎧□ +>± □ +~.

ν⎜□ □ ∴Τ	σℑ√.	□ δ□ Τ⎜∴Τ	σℑ√.
σℑΤΔ<□ ™⟨∴Τ	37,500	υ″↔+⊕≤□	22,500
κ⊆<⎧□ σℑΔ]∪σℑΤ∩	4,000	εδ□ √∴Τ _∴Τ′∴Τ	3,000
εΤ√∴<⎧□ Η□ ∴Τ		σℑΤΔ⎜>•δ□ Τ⎜∴Τ	16,000
A	30,000	δ□ σℑΤ⊕≤□	20,000
B	16,000	⎜□ □]□ #⟨σΨ	1,000
		υ⎧□ εΗ□ ∴Τ	25,000
	87,500		87,500

1 ̄1 ̄2006θ ψ□ σℑΤϲ □ ⎜↵⎧+~ ω□ σℑ™⟨Τ∴⊕≤□ ⎬⊄□ &□ #⎦σℑΤ⊂⊕≤□ Η□ □ σℑΤ.

1. 15ε+™⟨Τ ψ□ {″⊕≤□ σℑ√.10,000 εΤΤ<⎧□ θ+ ™⎦ψ□ ∗.
2. σℑ√.20,000∴θΤ >•Τ&□ ∃⎬∧ Υ″™□ δ□ □ ω—…+#□ ∗.
3. δ□ σℑΤ⊕≤□ , ⎜□ □ ↓□ #⟨σΨ□ ⎜∏ 10% ™⟨∠Ζ+#□ ∗. σ□ □ υ″↵ϒ∴ □ ~⎧ 5% ≅σ□ ∈≥Τ #⎦φ⟨√∗.
4. υ⎧″>•δ□ Τ⎜∴+<□] εΤ√∴<⎧□ Η□ ∴θΤ ψ□] ⎬″υ⎧□ θχ⊆…∴ □ ω□ ∈⇐ ⎜⎜⎜□ ↵±σℑ+ δ□ σℑΤ⇑υ″∴Τ #⎦δ— ν<□ θ+>± □ θ□ ψ⎩ΤΤ™□ ⎜∴θΤ ψ□] ↵≤ℜσ+≥Τ Υ″™□ ∴⊕≤□ εΤ[⇓+#□ ∗.

⎜□ νθσℑ√□ ⎬″↔+↵≤θ Υ″™□ ∴Τ, εΤ√∴<⎧□ θ Υ″™□ ∴Τ, υ⎧″>•κ⊆∩εΤ↔ □ δ—⎜ ν⎜□ □ ∴ ⎜□ {⎧… ™⟨φ⟨√σℑΤ #⎦φ⟨ΤΤεΤΤ.

16. Sri Ram, Jai Ram, Sita Ram are partners in a business, sharing profits and losses in the ratio 3:2:1. Their Balance sheet as on 30th June, 2002 was as follows,

Balance Sheet as at 30-06-2002

Liabilities	Rs.	Assets	Rs.

Sundry Creditors	2,200	Cash in hand	1,200
Reserve	12,000	Cash at Bank	2,000
Capitals:		Sundry debtors	18,000
Sri Ram	20,000	Stock in hand	14,000
Jai Ram	20,000	Machinery	12,000
Sita Ram	20,000	Factory Building	28,000
	75,200		75,200

On that date Sita Ram retires from Business. It is agreed to adjust the value of assets as follows:

a. To make a provision of 5% on Sundry Debtors for doubtful debts.
b. To depreciate stock by 5% and machinery by 10%
c. Factory building to be revalued at Rs.30,200.

Show the revaluation account and the partner's capital accounts and prepare the Balance Sheet of the continuing partner's as on July 1st, 2002.

}″υ ∫□ θχ⊆…∴θT 3ə2ə1 □ ω□ ∈⇐|}⊄ |□ +#⟨T⊕≤□ +≥Tθ□ |οσ□ ψ□ T, X⊃∏ σ□ ψ□ ,ℬ©™□ σ□ ψ□ T ∴T υ ∫″>•δ□ T|∴T. 30 6̄ 2̄002 H□ &□ T ψ□] □ δ— |ν|□ □ ∴ |□ {∫… □ |↵∫+~ ∃< ∫□ +>± □ +~.

30 6̄ 2̄002 H□ {∫ □ δ—|ν|□ □ ∴ |□ {∫…

ν|□ □ ∴T	σℑ√.	□ δ□ T|∴T	σℑ√.
σℑTΔ<□ ™⟨∴T	3,200	#⌋⇐}⊄ θ>•<□ T	1,200
]∪σℑT∩□ ~∫	12,000	υ″↔+⊕≤□ }⊄ θ >•<□ T	2,000
εT√∴<∫□ H□ ∴ T	30,000	σℑTΔ|>•δ□ T| ∴T	18,000
|οσ□ ψ□ T	16,000	#⌋⇐}⊄ κ⊆…⊕≤ □	14,000
X⊃∏σ□ ψ□ T	20,000	φ⟨T+|™□ ∴T	12,000
δ©™□ σ□ ψ□ T	———	β□ ⊆↵≤…↓∴T	28,000
	———		———

	75,200	υ ∫□ εθ+	75,200

□ σ℘E δ©™□ σ□ ψ□ T ψ□ ↔β⊆σℑ+ θT+&□ ∃σℑ∃T+#□ &□ T □ δ□ T⏐∴ ∃∴ Tεθ T □ ⏐↵⌠+~ ∃< ∫□ +>± δ□ σℑT⇑υ″≥T #⌊φ⟨T↔&□ □ ↵⌠ □ σℑ⊞#⊠TT σℑT.

1. δ□ +Ξ⌡φ⟨√™⟨□ ↵≤ υ″↵ϒ∴ℜ↵∏ ∃∃< ∫□ σℑTΔ⏐>•δ□ T⏐∴□ ⏐∏ 5% ≅σ □ ∈≥T #⌊φ⟨√↔*.
2. κ⊆…⊕≤□ 5% φ⟨T+⏐™□ ∴T 10% ™⟨σℑT>•T<□ ∴ ≅σ□ ∈≥T #⌋φ⟨√*.
3. β□ ⊆↔↵≤…↓ υ ∫□ εH□ □ □ σℑ√.30,200 >± ε∨θσℑ√□ ⍱″↔+↵≤θ #⌊φ⟨ √↔*.

   |□ ∨θσℑ√□ ⍱″↔+↵≤θ Y″™□ υ ∫″>•|□ ∨⏐∴ εT√∴< ∫□ H□ ∴ Y″™□ ∴T π⍱⊃∏ 1, 2002 H□ {⌠ ψ□ ↔β⊆σℑ+∉ ↵=θκ⊆>•T™⟨Tθ□ υ ∫″>•δ□ T ⏐∴T □ δ—∅ ν|□ □ ∴ |□ {⌠… ™⟨φ⟨√σℑT #⌋φ⟨TTεTT.

J.M.J.COLLEGE FOR WOMEN, TENALI::(Autonomous)

Advanced Accounting – II B.Com Gen & Comp, IV Semester

Model Question Paper

Time:3Hrs. **Max.Marks:70M**

Section – A

I. Answer all of the following. **10 x 1 = 10M**

1. What are preference shares and equity shares?
   ν~ ∫↵≤↔|□ ∨ ψ□ {″∴T εT]φ⟨TT κ⊆< ∫□ σℑΔ ψ□ {″∴T νθ>± H⌋∃T?
2. What is forfeiture?
   ψ□ {″∴ ∪|□ ∨| νθ>± H⌋∃T?
3. What is debenture?
   &□ υ⊃+#⟨σℑT νθ>± H⌋∃T?
4. How the allocation of costs to different departments?
   ∃∃< ∫□ σℑ↵±∴ ε↔φ⟨√∴θT ∃∃< ∫□ υ″>±∴⊕≤□ ≅ ∃< ∫□ +>± ≠↵{″σTTκ⊆ |σℑT?
5. What is bad debts and bad debts reserve?
   σ□ □ υ″↵ϒ∴T εT]φ⟨TT σ□ □ υ″↵ϒ∴ □ ~ ∫ νθ>± H⌋∃T?
6. What are the types of capital?
   εT√∴< ∫□ θ σℑ↵±∴T ™⌊∴T∈εTT?
7. What is meant by independent branches?

δ□ ∩™⟨+| ™⟨ | υ″+N ∴ T νθ>± H⌋∃T?

8. What is meant by issue of shares by premium?
   | |©∃Tφ⟨TεTT ∴ ™ ℘ ψ□ {″ X″↓ νθ>± H⌋∃T?

9. What is Par value?
   ψ□ {″ δ□ εTεT√∴↔εTT νθ>± H⌋∃T?

10. What is meant by stock debtors system?
    δ□ σℑT⊕≤□ □ TTΔ| >•δ□ T| ∴ |□ <□ ⇑∗ νθ>± H⌋∃T?

Section – B

II. Answer any Two of the following. 2 x 10 = 20M

11. A Company issues 1000 debentures of Rs.1000each pass the necessary entries for the issue of Debentures in each of the following cases:
    a. Debentures issued at Rs.950 repayable at Rs.1000
    b. Debentures issued at Rs.950 repayable at Rs.1050
    c. Debentures issued at Rs.1000 repayable at Rs.1050 and
    d. Debentures issued at Rs.1050 repayable at Rs.1000 you may assume that all the amounts due on the issue of debentures have been received.

□ ↵≤ ↵≤+□ | | □ ↵=¬↵≤¬{ ⌈ σℑ√.1,000/ ¯∃ ∴ Tε >• ∴ 100 &□ υ⊃+#⟨σℑ′θT X ″↓ #⌋δ—+~, □ δ□ +<□ σ□ ® ∴ }⊄ &□ υ⊃+#⟨σℑ′ X″↓ƌ⌈□ +□ +~+≡θ ≡{″… |□ <□ T⇑ ∴ T | ψ□ φ⟨TTεTT.

μ. &□ υ⊃+#⟨σℑT σℑ√.950/ ¯↵⌈ X″↓ #⌋δ— σℑ√.1,000/ ¯⇐]∠ #⌊∗′δ□ T | θ□ ≥′σTT™⌋.

_. &□ υ⊃+#⟨σℑT σℑ√.950/ ¯↵⌈ X″↓ #⌋δ— σℑ√.1,05𝔇/ ¯⇐]∠ #⌊∗′δ□ T | θ□ ≥′σTT™⌋.

δ—. &□ υ⊃+#⟨σℑT σℑ√.1,000/ ¯↵⌈ X″↓ #⌋δ— σℑ√.1,050/ ¯⇐]∠ #⌊∗′δ□ T | θ□ ≥′σTT™⌋.

&□ . &□ υ⊃+#⟨σℑT σℑ√.1,050/ ¯↵⌈ X″↓ #⌋δ— σℑ√.1,000/ ¯⇐]∠ #⌊∗′δ□ T | θ□ ≥′σTT™⌋.

X″↓ #⌋δ—θ &□ υ⊃+#⟨σℑ′□ |∏ σ□ ε ∴ δ—θ ψ⌊TT™⟨| + ε≡⊂+<□ □ υ ⌈″∃+#⟨+ &□ .

12.

Rs. Rs.

Stock at Branch on 01-04-2000		30,800
Debtors at Branch on 01-04-2000		16,500
Cash at Branch on 01-04-2000		500
Goods supplied to Branch		1,51,200
Remittances by Branch		
Cash sales	10,500	
Cash received from debtors	1,57,740	
	----------	1,68,240
Cash sent to the Branch		
Salaries	7,400	
Rent	2,400	
Petty cash	3,000	

		12,840
Stock at Branch on 01-04-2000		23,150
Debtors at Branch on 01-04-2000		50,450
Cash at Branch on 01-04-2000		750

Show Branch A/C in the Books of H.O.

H□ φ⟨TT&□ T⎪□ <□ σΨ◊⊕≤□ ⇐σℑT|□ ⇐⎬⊄⎪|□ <∫□ θ ↵±σ□ ↔∴φ⟨TεTT #⎩ H⎩□ ⎬⊄ □ |□ ©δ□ T □ +~.. 31 ε√]⊂ 2001 ™℘ ν+™⟨ψ⎩T→θ δ□ +ε™⟨◊σ□ □ ↵⌠ ⎪|□ <∫□ θ ↵±σ□ ↔∴φ⟨T+⎥ υ″+≡™℘ #⌋δ—θ ε↔ες□ ™σ□ ∴T⎪↵⌠+~ □ ε∩□ & □ *f*σTT.

	σℑ√.	σℑ√.
01 ¯04 ¯2000θ⎪υ″+≡ ε<□ ⇑ □ θ□ δ□ σℑT⊕≤□	30,800	
01 ¯04 ¯2000θ⎪υ″+≡ □ TTΔ⎥ >•δ□ T⎪∴T		
16,500		
01 ¯04 ¯2000θ ≡∴′σℑ θ>•<□ T	500	

| υ″+≡↵⌠ δ□ |□ ′φΨT #⌡δ—θ δ□ σℑT⊕≤□

1,51,200

| υ″+≡ θT+&□ |□ +|—θ∃

θ>•<□ T νεT□ ↵±∴T 10,500

□ TTΔ| >•δ□ T| ∴T θT+&□ εδ□ √∴T 1,57,740

1,68,240

| υ″+≡↵⌠ |□ +|—θ θ>•<□ T

ϑ™□ ∴T 7,400

ν<⌊⇑ 2,400

≡∴′σℑ θ>•<□ T 3,000

12,840

31 $\bar{0}$1 $\bar{2}$001 θ | υ″+≡ ε<□ ⇑ □ θ□ δ□ σℑT⊕≤□

23,150

31 $\bar{0}$3 $\bar{2}$001θ | υ″+≡ □ ℑTΔ| >•δ□ T| ∴T

50,450

31 $\bar{0}$3 $\bar{2}$001θ ≡∴′σℑ θ>•<□ T 750

| |□ <∫□ θ ↵±σ□ ↔∴φ⟨T+ |□ ∨δ□ |↵±∴⊱⊄ | υ″+≡ Y″™□ #⟨√|□ +&□ .

13. From the following particulars given by M/s Ravi Chemicals and Pharmaceuticals prepare a Departmental, Trading and Profit and Loss account for their two departments, viz, Chemicals Department and Pharmaceuticals Department for the year ended 31-03-2006

Opening Stock	Rs.
Pharmaceuticals	5,000
Chemicals	15,000
Raw materials consumed (Chemicals)	36,000
Stores consumed	9,000
Wages:	
Pharmaceuticals	3,600
Chemicals	6,000
Advertisement	1,500
Packing Expenses (Pharmaceuticals)	600
Office Expenses	4,800

Depreciation:

Factory equipment	3,200
Building	1,600

Sales:

Chemicals	18,000
Pharmaceuticals	90,000

Closing Stock:

Pharmaceuticals	6,000
Chemicals	12,000

You are also given the following additional information.

a. Pharmaceuticals are made of raw materials used by Chemicals department. The value of such materials used during the year by Pharmaceuticals Department was Rs.2,000.
b. Pharmaceuticals making does not require any equipment.
c. Only 1/8th of the total area of building occupied by Pharmaceuticals Department.

σℑ∃ ℜ↵∃Tδτ…◊ ⊇ | &□ ∠δτ…◊ ψ□ σℑT □ ≡⊂θ | ↵⌈+~ δ□ ε√#□ σℑ+ θT+ &□ 31 03 2001 H□ { ⌈™ ℘ ν+™⟨εTφ⌋T↔ δ□ +⟩\□ ↵⌈ ψ□]↵⌈ δ□ +□ +~+≡ θ ℜ↵∃T↵≤⦊∧ ∃υ ⌈″>•+, εT+<□ T∴ ∃υ ⌈″>±∴ φ⌊TT↵≤¬ εσℑ | ↵≤|□ ∨, ⦊ ″υ ⌈□ θω□ …∴ Y″™□ ™⟨φ⟨√σℑT #⌋φ⟨T+&□ .

σℑ√.

| β⊆σℑ+υ ⌈□ δ□ σℑT⊕≤□

εT+<□ T∴T	5,000
σℑκ⊆φ⟨TH□ ∴T	1,500
∃□ φ⌊√∠+≡θ εTT&□ |□ <□ σ□ ∅∴T(σℑκ⊆φ⟨TH□ ∴T)	36,000
∃□ φ⌊√∠™⟨ κ⌋…σℑT◊	9,000

ψ⌋™⟨H□ ∴T

εT+<□ T∴T	3,000
σℑκ⊆φ⟨TH□ ∴T	6,000

| |□ ↵≤≥θ∴T 1,500

β⊆↔↵⌠+>× KσℑT⊂∴T(σℑκ⊆φ⟨TH□ ∴T) 600

□ |□ ©δ T KσℑT⊂∴T 4,800

™⟨σℑT>•T<□ ∴

β□ ⊆↔↵≤…↓ |□]↵≤σ□ ∴T 3,200

υ⌠□ εH□ ∴T 1,600

νεT□ ↵±∴T

σℑκ⊆φ⟨TH□ ∴T 90,000

εT+<□ T∴T 18,000

εTT∠+|□ ∨ |□ σℑT⊕≤□

εT+<□ T∴T 6,000

σℑκ⊆φ⟨TH□ ∴T 12,000

MT⊕≤□ |↵⌠+~ δ□ ε√#□ σℑ+ □ ε∩□ &□ +~.

μ. σℑκ⊆φ⟨TH□ ∴ ∃υ⌠″>±□ ↵⌠ #⌊+~θ σℑ⁂,000/ ¯∃∴Tε>•∴ εTT&□ |□ <□ σ□ ∅∴θT εT+<□ T∴ ∃υ⌠″>•+⦊⊄ □ |□ φ⌊√∠+#⟨&□ + ∪]∠+~.

_. εT+<□ T∴ ™⟨φ⟨√↓↵⌠ ≅ ∃<⌠□ ψ⌊T→θ |□]↵≤σ□ ∴T νεδ□ σℑ+⦊⟩<□ T. δ—. ψ⌊TT™⟨|+ υ⌠□ εθ+⦊⊄ 1/8 ε+™⟨T ε√| ™⟨ψ⌋T εT+™⟨T∴ ∃υ⌠″>•+ □ | ↵≤∃T+#⟨T↵=+~.

Section – C

III. Answer any Two of the following. 2 x 20 = 40M

14. Chandra Co. Ltd. Offered to the public 20,000 equity shares of Rs.100 each at a premium of Rs.10 per share, The payment was to be as follows:

On application	Rs.20
On allotment	Rs.40(including premium)
On first call	Rs.25

On second call Rs.25

Applications received total for 35,000 shares; applications for 10,000 shares were rejected; those totaling 15,000 shares were allotted 10,000 shares and the remaining applications were accepted in full. The directors made both the calls. One Shareholder holding 500 shares failed to pay the two calls as consequence his shares were forfeited. 200 of these shares were reissued as fully paid @ Rs.80 per share.

#⟨+<□ θ ↵≤+□ |∗∃Tϕ⊃&□ σℑ√.100/ ¯∃∴Tε>•∴ σℑ√.4000/ ¯□ ↵⌠∩{ϒ ψ□ {″θT, ψ□ {″ □ ↵=¬↵≤¬{⌠↵⌠ σℑ√.10/ ¯∴T|©∃Tφ⟨ℍ™ ℘ X″↓ #⌡δ□ T|θ□ ~. ψ□ {″ ∃∴Tε□ □ |↵⌠+~ ∃<⌠□ +>± #⟨T∗′+#⟨ε⟩⊃θT.

<□ σℑY″δ□ T|□ |∏ σℑ√.20/ ¯ ≠↵{″σTT+|□ ∨ □ |∏ σℑ√.40/ ¯

ψ⌊TT<□ {⌠|—∴T|□ ∨ □ |∏ σℑ√.25/ ¯
ℜσ+&□ ε|—∴T|□ ∨ □ |∏ σℑ√.25/ ¯

70,000 ψ□ {″∴⊕≤□ <□ σℑ↵±δ□ T|∴T σ□ >± 20,000 ψ□ {″∴ℜ↵∏ ε≡⊂θ <□ σℑY″δ□ T|∴θT ⇐σℑδ□ ¬]+#□ σℑT. 30,000 <□ σℑY″δ□ T|<□ σℑT∴⊕≤□ 20,000 ψ□ {″∴⊕≤□ ≠↵{″σTT+#⟨&□ ψ⌊T→θ~. ℜσ+&□ T|—∴T|□ ∨∴T|— ∴Tε&□ ψ⌊T→θ~. νσTT™⌋1,000 ψ□ {″∴T ↵≤∗∠φ⟨TTθ□ □ ↵≤ ψ□ {″<□ σℑ T&□ T ℜσ+&□ T|—∴T|□ ∨∴ κ⌡εTT□ #⌊∗′+#⟨θ+<□ Tε∴′ ν™⟨□ ψ□ {″∴T ∪|□ ∨| #⌡κ⊆σℑT. ∪|□ ∨| #⌡δ—θψ□ {″∴⟩⊄ 400 ψ□ {″∴T ψ□ {″ □ ↵⌠¬+{⌠↵ ⌠ σℑ√.80/ ¯#=|□ □ θ |□ Π]|>± #⌊∗′+≡θ∃>± ⇐]∠ X″↓#⌡φ⟨T&□ ψ⌊T→θ~. ↵≤ +□ |||□ ∨δ□ |↵±∴⟩⊄ νεδ□ σℑψ⌊T→θ ≡{″… |□ <□ T⇑∴T|ψ□ φ⟨T+&□ . θ>•< □ T|□ ∨δ□ |↵≤εTT ™⟨φ⟨√σℑT #⌡φ⟨T+&□ .

15. A Head Office in Madras has a branch at Nellore. The H.O. send goods at invoice price. It sends goods 33 1/3% on cost. Find out the profit of the Branch on Stock debtor system.

	Rs.
Stock on 01-04-98 (Invoice Price)	1,50,800
Debtor on 01-04-98	1,14,000
Goods sent to branch (Invoice Price)	6,70,000
Branch sales	
Cash	3,10,000
Credit	3,74,000

Cash received from debtors	4,00,000
Bad debts	2,500
Discount allowed to customers	3,000
Expenses	67,000
Stock on 31-03-99 (Invoice Price)	1,34,800

εT| <□ δ□ T⟩⊄□ ....⊕≤□ H⌊∴√′σℑT⟩⊄ □ ↵≤ | υ″+≡ ↵≤∴™⟨T. δ□ σℑT⊕≤□ □ ∴∩□ |∏ □ φ⟨T+| ™⟨Δ #⌋φ⟨TT≥⊕≤□ δ□ σℑT⊕≤□ θT | υ″+≡ νεT□ ↵≤|□ ∨ < ∫□ σℑ⊕≤□ □ H□ ψ□ σTTδτ #⌋δ□ T|+~. K↓<□ T □ |∏ 33 1/3% ↵≤*|— νεT□ ↵≤|□ ∨ < ∫□ σℑθT □ σℑ□ σTTδ□ T|+~. | ↵⌠+~ ∃εσ□ ∴θT+&□ δ□ σℑT⊕≤□ εT]φ⟨T T □ TTΔ| >•δ□ T| ∴ |□ <□ ⇑™□| ℧′≠≡ ⟩″υ ∫□ εTTθT ↵≤θT>=θTεTT.

σℑ√.

01 ¯04 ¯98 H□ { ⌠ δ□ σℑT⊕≤□ (□ H□ ψ□ σTTδτ < ∫□ σℑ) 1,50,800

01 ¯04 ¯98 H□ { ⌠ □ TTΔ| >•δ□ T| ∴T 1,14,000

| υ″+≡↵⌠ |□ +|—θ δ□ σℑT⊕≤□ (□ H□ ψ□ σTTδτ < ∫□ σℑ) 6,70,000

| υ″+≡ νεT□ ↵±∴T

θ>•<□ T 3,10,000

νσℑTε∨ 3,74,000

□ TTΔ| >•δ□ T| ∴ θT+&□ εδ□ √⟩⊃∏θ θ>•<□ T 4,00,000

σ□ □ υ″↵ϒ∴T 2,500

Y″™□ <□ σℑT∴⊕≤□ νθTεT⇐+≡θ &□ κ∑¬+≥T 3,000

KσℑT⊂∴T 67,000

31 ¯03 ¯99 H□ { ⌠ δ□ σℑT⊕≤□ (□ H□ ψ□ σTTδτ < ∫□ σℑ) 1,34,800

16. On 01-01-2003 Keerti Co. Ltd. issued 7% Debentures of Rs.6,00,000 with a condition that they should be redeemed after 3 years at 10% premium. The amount set aside for the redemption of debentures is invested is 5% Government Securities. The sinking fund table shows that

0.31720856 at 5% compound interest in 3 years will become Rs.1. you are required to write the journal entries for recording the above transactions for three years.

1 ¯1 ¯2003 θ ↵ϒ]| ↵≤+□ ||∗∃Tϕ⊃&□ σℑ√.6,00,000/ ¯∴⊕≤□ 7% &□ υ⊃+#⟨ σℑT′θT 3 δ□ +ε™⟨◊σ□ ∴ ™⟨σℑTψ□ ™⟨ 10%||©∃Tφ⟨T+™℘ ∃ψ⌊√#⟨θ+ #⌋ □ δ ω□ σℑ™⟨T□ |∏ X″↓ #⌋δ—θ~. &□ υ⊃+#⟨σℑ′ ∃ψ⌊√#⟨θ □ ∃T™⟨|+ ≅σ□ ∈≥ T #⌋□ δ ψ⌊TT™□ |□ □ 5%||□ υ ∫□ T ™⟨∩ □ δ⊕≤Λ↔]{ϒ∴⊱⊄ □ |≥T…□ &□ □ | {″…H□ σℑT. □ ≠↵□ |□ □ ~ ℻|□.{ ||□ ↵±σℑ+ ε&□ ƒ™℘ 3δ□ +.∴ ™⟨σ□ ∩ ™⟨ σℑ√.1 βJ +<□ ε⊱⊃θθ□ ||□ ⇐ δ□ +ε™⟨◊σℑεTT 0.31720856 ≅σ□ ∈≥T #⌋φ ⟨Tε⊱⊃θT. □ |∏ ε↔ες□ ™σ□ ∴⊕≤□ 3 δ□ +.⊱⊄ ≡{″… |□ <□ T⇑∴T|ψ□ δ—□ εσ □ ♦ Y″™□ ∴θT ™⟨φ⟨√σℑT#⌋φ⟨TTεTT.

J.M.J.COLLEGE FOR WOMEN,TENALI::(Autonomous)

Financial Services- Banking– IIB.Com General, III Semester

Model Question Paper

Time:3Hrs. **Max.Marks:70M**

□ δ↵≤□ H□ ¯μ

ν□ □ ||□ Ξ⁄□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨TTεTT.

10x1=10M

1. υ″↔+⊕≤□ θT □ σℑ∩≡+|□ ∨εTT.
2. νH□ ⊱⊃∏H□ υ″↔+↵⌠+>× ν+ϕ⟩ ≅∃T{⌠?
3. #⌊⊕≤□ ¬θT □ σℑ∩≡+|□ ∨εTT.
4. ♥H□ ς□ ″⊕≤□ ¬ νθ>± H⌋∃T?
5. κ⊆εTTς—″↵≤ υ″↔+↵⌠+>× ν+ϕ⟩ ≅∃T{⌠?
6. |↵±θ+>× νθ>± H⌋∃T?
7. □]∅↵≤ □ δε ν+ϕ⟩ ≅∃T{⌠?
8. ν+™⟨σ□ ♦ρφ⟨T υ″↔+↵⌠+>×θT □ σℑ∩≡+|□ ∨εTT.
9. Y″™□ <□ σℑT∴⊱⊄ σℑ↵±∴T ∃ε]+|□ ∨εTT.
10. ™⟨θY″ νθ>± H⌋∃T?

□ δ↵≤□ H□ ¯_

|↵∫+~ ψ□ {∫}⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ⁄□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨T TεTT. 2x10=20M

11.|υ″+≡ υ″↔+⊕≤□ }″υ ∫□ θχ⊆….∴T ∃ε]+#⟨+&□ ?

12.#⌊⊕≤□ ¬ εT]φ⟨TT _∴T′⊕≤□ >•∴ ™⌋&□ ∴T ∃ε]+#⟨+&□ ?

13.υ″↔+↵≤σΨ φ⌊TT↵≤¬ ς□ ″⊕≤□ ¬∴T, ∃< ∫□ T∴T ™⌊∴|□ +&□ ?

□ δ↵≤□ H□ δ̄—

|↵∫+~ ψ□ {∫}⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ⁄□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨T TεTT. 2x20=40M

14.ψ□ Δ∫∪↔ υ″↔+⊕≤□ ∴ ∃< ∫□ T∴θT ∃ε]+#⟨+&□ ?

15.υ″↔+↵∫+>×|□ |□#⟪εTT}⊄ H□ υ″σΨ*f* ν+~+#⌋□ δε∴θT ∃ε]+#⟨+&□ ?

16.εδ□ √∴T υ″↔+↵≤σΨ φ⌊TT↵≤¬ ∃< ∫□ T∴θT υ″< ∫□ ↔™⟨∴θT ∃ε]+#⟨+& □ ?

J.M.J.COLLEGE FOR WOMEN,TENALI::(Autonomous)

Business Statistics– IIB.Com General, III Semester

Model Question Paper

Time:3Hrs. Max.Marks:70M

□ δ↵≤□ H□ μ̄

ν□ □ |□ Ξ⁄□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨TTεTT. 10x1=10M

1. κ⊆+K↔↵≤ Ξ⟋γεTTθT □ σℑ∩≡+|□ ∨εTT.
2. <□ ™□ |+Ξ⁄□ δ↵≤σℑΔ ν+ϕ⟩ ≅∃T{∫?
3. δ□ >•≥T νθ>± H⌋∃T?

4. ψ□ ↔|—| νθ>± H⌋∃T?
5. ψ⌊∏ω□ εT↔εTT □ σℑ∩≡+#⟨+&□ ?
6. >•TΔεT< ⌠□ ↔εTεTT φ⌊TT↵≤¬ |□]∃T™⟨T∴T ℜσ+&□ +{ ⌠□ ™⌊∴|□ +&□ ?
7. ∃δ□ |σℑΔ ν+ϕ⟩ ≅T{ ⌠?
8. ε{ϒ…↵≤σℑΔ νθ>± H⌋∃T?
9. δ□ >•≥T ∴↵≤□ Δ″∴T ℜσ+&□ +{ ⌠□ ™⌊∴|□ +&□ ?
10. ψ⌊∏ω□ εT↔+⊱⊄ >•∴ σℑ↵±∴T ™⌊∴|□ +&□ ?

□ δ↵≤□ H□

|↵⌠+~ ψ□ {⌠⊱⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ⌡□ ∴⊕≤□ δ□ ε√< ⌠□ H□ ∴T|ψ□ φ⟨T TεTT. **2x10=20M**

11. ~>•Tε <□ ™□ |+Ξ⌠□ ↵⌠ ν+↵≤ εT< ⌠□ ↔εTεTTθT ⊱⊃↵⌠¬+#⟨+&□ ?

↵±′δτə 10 $\bar{2}$020 $\bar{3}$030 $\bar{4}$040 $\bar{5}$050 $\bar{6}$060 $\bar{7}$0

μ|□ τə6 5 11 7 8 14

12. ~>•Tε <□ ™□ |+Ξ⌠□ ↵⌠ 7 $\bar{\varepsilon}$<□ Ξ⌠+Ξ⌡εTT, 90 $\bar{\varepsilon}$ Ξ⌡™□ +Ξ⌡εTT ⊱⊃↵⌠¬+#⟨+ &□ ?

ε√σΨ¬◊ ə 10 ↵≤+ϕ⊃ ™⟨⊕≤□ ¬ε 10 $\bar{2}$020 $\bar{4}$040 $\bar{6}$060 $\bar{8}$0 80↵≤+ϕ⊃ μ⊕≤□ ¬ε

∃<□ ↔σℑT⇑∴Tə 8 10 22 25 10 5

13. ~>•Tε|Ξ®ΔT∴ θT+&□ >•TΔε√< ⌠□ ↔ε√□ □ ⊱⊃↵⌠¬+#⟨+&□ ?

□ σℑTε∨ ə 118 120 124 128 130 132 135

∃<□ ↔σℑT∅∴T δ□ +K↔ ə 10 15 22 25 20 12 6

□ δ↵≤□ H□ $\bar{\delta}$—

|↵⌠+~ ψ□ {⌠⊱⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ⌡□ ∴⊕≤□ δ□ ε√< ⌠□ H□ ∴T|ψ□ φ⟨T TεTT. **2x20=40M**

14. ~>•Tε <□ ™□ |+Ξ⌠□ ↵⌠ #⟨™⟨Tσ□ ∅+Ξ⌡↵≤ ∃#⟨∴θεTTθT ⊱⊃↵⌠¬+#⟨+&□ ?

™⟨σℑ>•⇐ ν+™⟨σℑ+ ə 10 $\bar{1}$920 $\bar{2}$930 $\bar{3}$940 $\bar{4}$950 $\bar{5}$9

β∑θə |□ ∨θ↔+ ə 4 20 38 24 10

15.~>•Tε <□ ™□ ⏐Ξ⌠□ ↵⌠ ↵±σΨ′⏐—φ⟨Tσℑ◊H□ ψ⌊∏ω□ εT↔ >•TΔ↵≤εTTθT ⊦ ⊃↵⌠¬+#⟨+&□ ?

ε√σℑT¬∴T ∃<□ ↔σℑT∅∴T

0 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	150	
10 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	140	
20 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	100	
30 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	80	
40 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	80	
50 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	70	
60 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	30	
70 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	14	
80 ↵≤+ϕ⊃ μ⊕≤□ ¬ε	0	

16.~>•Tε <□ ™□ ⏐+Ξ⌠□ ↵⌠⏐↵≤εTƎ#⟨∴θεTTθT ↵≤θT>=θ+&□ ?

⊦″υ ⌠″∴T ɜ 10 $\bar{2}$020 $\bar{3}$030 $\bar{4}$040 $\bar{5}$050 $\bar{6}$060 $\bar{7}$0

δ□ +δ□ ∅∴ δ□ +K↔ ɜ	19	3	2	49	24	12

J.M.J.COLLEGE FOR WOMEN,TENALI::(Autonomous)

Financial Services- Banking– IIB.Com General, IV Semester

Model Question Paper

Time:3Hrs. **Max.Marks:70M**

□ δ↵≤□ H□ μ

ν□ □ |□ Ξ/□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨TTεTT.

10x1=10M

1. ; ∫ε√ ν+ϕ⟩ ≅∃T{∫?
2. |□ ∨θ↓∅ε√ ν+ϕ⟩ □ ∃T{∫?
3. σℑ<□ T⇑ ∃∴Tε νθ>± H⌋∃T?
4. δ□ εTT|<□ ; ∫ε√ ν+ϕ⟩ ≅∃T{∫?
5. |⟶*≡θ|<□ ε↔εTTθT □ σℑ∩≡+|□ ℣₹.
6. |β⊆<∫□ ∃T↵≤ ε√ℜσ¬≥T… ν+ϕ⟩ ≅∃T{∫?
7. |□ σℑδ□ ∈σℑ □ ~∫ ν+ϕ⟩ ≅∃T{∫?
8. □ T}∧ ν+ϕ⟩ ≅∃T{∫?
9. β□ ⊆↔↵≤…]+>×θT □ σℑ∩≡+|□ ∨εTT?
10. νH□ }⊃∏H□ |ϕ⊃&□ +>× ν+ϕ⟩ ≅∃T{∫?

□ δ↵≤□ H□ ¯_

|↵∫+~ ψ□ {∫}⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ/□ ∴⊕≤□ δ□ ε√<∫□ H□ ∴T|ψ□ φ⟨T TεTT. **2x10=20M**

11. ; ∫ε√ ε∴θ ↵≤∴T>•T|□ φ⌊√∪H□ ∴θT ™⌊.⁚| +&□ ?
12. ν∠□ ; ∫ε√ φ⌊TT↵≤¬ |□]~□ ∃ε]+#⟨+&□ ?
13. εTσℑ⊂+{∧ υ″↔+↵≤σΨ □ δε∴θT ∃ε]+#⟨+&□ ?

□ δ↵≤□ H□ ¯δ—

|↵∫+~ ψ□ {∫}⊄≅<⌊∏H□ ℜσ+&□ T|□ Ξ/□ ∴⊕≤□ δ□ ε√<∫□ H□ ∴T|ψ□ φ⟨T TεTT. **2x20=40M**

14. υ ∫″σℑ™⟨<⌋Ξ/+}⊄>•∴ ; ∫ε√ σℑ+>•+}⊄ ε≡⊂θ ε√σℑT∈∴θT }⟩<□ δ□ +δ□ ¬σℑΔ″∴θT ∃ε]+#⟨+&□ ?
15. ϑ∃™⟨ ; ∫ε√ β⊆∴δ—□ X″↓ #⌋□ δ ∃<∫□ εTT ∃ε]+#⟨+&□ ?

16. | <□ ε↔ε√ℜσ¬{∧⊕≤□ , εT√∴< ∫□ θ ε√ℜσ¬{′ εT< ∫□ ↔ >•∴ ™⌋&□ ∴θT ∃ ε]+#⟨+&□ ?

J.M.J.COLLEGE FOR WOMEN,TENALI::(Autonomous)

Business Statistics– IIB.Com General, IV Semester

Model Question Paper

Time:3Hrs. **Max.Marks:70M**

□ δ↵⊴ H□ ¯μ

ν□ □ ||□ Ξ⁄□ ∴⊕≤□ δ□ ε√< ∫□ H□ ∴T|ψ□ φ⟨TTεTT.

10x1=10M

1. δ□ ς□ ″δ□ +□ +< ∫□ εTTθT □ σℑ∩≡+#⟨+&□ ?
2. νθTω□ ↵≤| ∃#⟨∴θ+ □ σℑ∩≡+#⟨+&□ ?
3. ||□ ⇐ >•εTθ ∃Ξ®′ω□ Δ ε∴θ ↵≤∴T>•T □ |□ φ⌊√>±∴T ℜσ+&□ +{ ⌈□ ™⌊∴| □ +&□ ?
4. δ□ +Y″↔ε↔™⟨< ℘ ω□ + ν+ϕ⟩ ≅∃T{ ⌈?
5. δ□ ς□ ″δ□ +□ +<□ +⟩⊄ >•∴ σℑ↵±∴∴θT ∃ε]+#⟨+&□ ?
6. ↵±∴|Ξ®ΔT∴θT □ σℑ∩≡+#⟨+&□ ?
7. ||□ ε□ ⇐| νθ>± H⌋∃T?
8. δ□ √≡δ□ +K↔θT □ σℑ∩≡+#⟨+&□ ?
9. □ TT™⟨T ∃#⟨σℑΔ ν+ϕ⟩ ≅∃T{ ⌈?
10. ↵±σℑ↵±∴ |□]εσℑ|θ |□ ↓↵≤□ ν+ϕ⟩ ≅∃T{ ⌈?

□ δ↵≤□ H□ ¯_

⏐↵⌠+~ ψ {⌠⌡⊄≅<⌊∏H ℜσ+& T⏐|Ξ⁄ ∴⊕≤ δ ε√<⌠ H ∴T⏐ψ φ⟨T TεTT. **2x10=20M**

11. ~>•Tε < ™ ⏐+Ξ⁄ ↵⌠ δ—∈φ⟨TσΨδ H σ ↔+⊕≤″δ+ςυ⌠ +< >•TΔ↵± ⌡⊃↵⌠¬+#⟨+& ?

X :	75	88	95	70	60	80	81	50
Y :	120	134	150	115	110	140	142	100

12. ~>•Tε < ™ ⏐+Ξ⁄ ↵⌠⏐| ⇐>•εTθ >•TΔ↵± ⌡⊃↵⌠¬+#⟨+& ?

X :	2	3	4	5	6
Y :	167	185	143	181	339

13. ⏐↵⌠+< ε∩ & θ < ™⟨⏐+Ξ⁄ ↵⌠ 2004 δ +⎞⎞φ⌊TT↵≤¬ δ √≡ δ +K↔θ T κ⊆ε√θ↔ κ⊆ |↵ ±∴ | < ⇑⇐ ν+↵≤εT<⌠ ↔εTεTTθT | φ⌊√∠+≡ ↵≤ θT>=θTεTT?

εδ T⏐ε∨∴T		э	P	Q	R	S	T
<⌠ σℑ(2003)	э	20	30	10	25	40	
<⌠ σℑ(2004)	э	25	30	15	35	45	

δ↵≤ H δ—

⏐↵⌠+~ ψ {⌠⌡⊄≅<⌊∏H ℜσ+& T⏐|Ξ⁄ ∴⊕≤ δ ε√<⌠ H ∴T⏐ψ φ⟨T TεTT. **2x20=40M**

14. ~>•Tε < ™ ⏐Ξ⁄ ↵⌠ ↵±σℑ′⎟—φ⟨Tσℑ◊H δ″δς+υ⌠ +< >•TΔ↵± , δ +υ⌠″ε↔™⟨<℘χ⊆ ⌡⊃↵⌠¬+#⟨+& ?

X э	100	200	300	400	500	600
Y э	120	130	140	150	160	170

15. ~>•Tε ∃εσ ∴ δ ς ″φ⟨T+™℘ ↵≤ ω … εσ Z∴ | < ⇑⇐⌡⊄⏐| ε ⇐⏐∃ ∴Tε∴θT ⌡⊃↵⌠¬+#⟨+& ?

δ +ε™⟨◊σℑ+	э	1981	1982	1983	1984	1985	1986	1987	1988
∃∴Tε	э	80	90	92	83	94	99	95	104

16. ~>•Tε <□ ™□ |Ξ∫□ ↵∫ |□ —ω□ σΨ □ <□ σℑ|δ□ √≡ δ□ +K↔θT↵≤θT>=□ ,ν~ ↵ ±∴|□]εσℑ|θ |□ ↓↵≤□ ↵±σℑ↵±∴|□]εσℑ|θ |□ ↓↵≤□ ∴θT δ□ +™⟨□ |—| |□ σℑ Tδ□ T|θ□ <℘ ⟩<℘ ™⌊∴|□ +&□ .

	1989		1990	
εδ□ T|εν		<∫□ σℑ	|□]ε√Δ+	<∫□ σℑ |□]ε√Δ+
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Auditing

Semester – V

PPW:5

Objectives: i) To impart knowledge pertaining to basic concepts of Auditing

ii) To Acquaint oneself with Auditing procedure and report writing

Unit –I: Introduction to Auditing

Meaning-definition-evolution-objectives-importance.

Unit-II:Types of Audit

Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) – Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit - III: Planning of Audit and Control

Auditor: Qualifications and disqualifications-Qualities-Appointment and reappointment-Remuneration-Removal-Rights-Duties-Liabilities.

Audit planning: Engagement letter- Audit programme-Audit notebook-Audit papers- Audit workbook-Audit contents- Audit markings- Internal check- Internal control- (Sales,Purchases, Fixed assets, Cash bank payroll)-Accounting controls and sampling in Audit.

Lab work: Preparation of Audit programme for an organization.

Unit –IV: Vouching

Meaning, Vouching of cash Trading transactions-Investigation, Verification and Valuation of assets and Liabilities-Difference between Vouching, Investigation, Verification and valuation.

Lab work: Vouching of cash book of a local business unit

Reference Books:

1. Contemporary Auditing : kamal Gupta
2. Practical Auditing : Spicer& Pegler
3. Principles and Practices of Auditing : Jagadish Prakash
4. Principles of Auditing : Ghatalia
5. Business Correspondence and report Writing: Tata M. Graw Hill
6. Business Correspondence & Report Writing : UrmilaRai& S. M. Rai
7. Business Communications and Report Writing : Kalyani Publications
8. Auditing : N.D. Kapoor

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Auditing

Semester – VI

PPW:5

Objectives: i) To impart knowledge pertaining to basic concepts of Auditing

ii) To Acquaint oneself with Auditing procedure and report writing

Unit-I: Audit of Institutions

Partnership-Manufacturing and other Companies-Non trading concerns.

Unit –II: Audit Report

Contents-Preparation of Audit report-Fair report-Qualified report.

Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of Similar reports.

Unit –III:Report writing

Business Correspondence and Report writing: Basic principles-Business letters.

Unit –IV: Business Reports

Structure-Preparation of Routine reports and special reports.

Lab Work: Drafting of model business letters and Preparation of Business reports.

Reference Books:

1. Contemporary Auditing : kamal Gupta
2. Practical Auditing : Spicer& Pegler
3. Principles and Practices of Auditing : Jagadish Prakash
4. Principles of Auditing : Ghatalia
5. Business Correspondence and report Writing: Tata M. Graw Hill
6. Business Correspondence& Report Writing : UrmilaRai& S. M. Rai
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JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

III B.Com General & Computers

Cost & Management Accounting

Semester V

PPW: 5

Objectives:

1. To impart conceptual knowledge of costing and management accounting.
2. To train the students in finding the cost of products using different methods of costing.
3. To equip basic skills of analysis of financial information to be useful to the management.

Unit – I:Introduction:

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting.

Cost concepts- Cost classification – preparation of cost sheet. Relationship of costing department with other departments.

Unit – II: Methods of Costing:

Single or Output Costing, job and contract costing: features, costing process computation of cost.

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

Unit – III:Elements of Costs:

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production- pricing methods- FIFO,LIFO with base stock, average methods.

Unit – IV: Labour Cost:

Directand indirect labor cost- methods of payment of wages including incentive plans – Halsey and Rowan plans, Tailors Piece Rate method.

Unit – V: Overheads

Features, classification, methods of allocation and apportionment of overheads.

Suggested Readings:

1. Cost and Management Accounting — Jain and Narang — Kalyani Publishers
2. Cost and Management Accounting House — M.N.Arora — Himalaya Publishing
3. Cost Accounting — Dutt — Pearson Education
4. Management Accounting — Sarma and Gupta — Kalyani Publishers
5. Management Accounting — S.P.Guptha — S.Chand Co
6. Management Accounting — S.N.Maheswari — Sultan chand and sons
7. Cost Accounting — Jawaharlal — Tata Mcgraw Hill
8. Cost Accounting Theory and Practice — Banerjee — PHI
9. Management and Cost Accounting — Drury — Cengage

JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

III B.Com General & Computers

Cost & Management Accounting

Semester VI

PPW: 5

Objectives:

1. To impart conceptual knowledge of costing and management accounting.
2. To train the students in finding the cost of products using different methods of costing.
3. To equip basic skills of analysis of financial information to be useful to the management.

Unit – I: Costing Techniques for Decision making

Budgetary Control-Fixed, Flexible Budget

Marginal Costing-Break Even Analysis

Standard Costing-Material and labour Variances

Unit – II: Financial statement analysis

Financial statements-features, limitations, Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis. (Theory only)

Unit – III: Funds flow Analysis

Unit – IV: Cash flow Analysis

Unit – V: Ratio Analysis

Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios.

Suggested Readings:

1.	Cost and Management Accounting	Jain and Narang	Kalyani Publishers
2.	Cost and Management Accounting House	M.N.Arora	Himalaya Publishing
3.	Cost Accounting	Dutt	Pearson Education
4.	Management Accounting	Sarma and Gupta	Kalyani Publishers
5.	Management Accounting	S.P.Guptha	S.Chand Co
6.	Management Accounting	S.N.Maheswari	Sultan chand and sons
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8.	Cost Accounting Theory and Practice	Banerjee	PHI
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JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

III B.Com General & Computers

Cost & Management Accounts

Semester V

Section – A

IV. Answer All of the following **10 x 1 = 10M**

17. What is Cost Accounting?
    కాస్ట్‌అకౌంటింగ్‌అనగానేమి?

18. What is E.O.Q?
    ఆదాపూర్వకపరిమాణముఅంటేఏమిటి?

19. What is the meaning of Labour Turnover?
    శ్రామికటర్నోవర్‌అంటేఏమిటి?

20. What is Normal loss?
    సాధారణనష్టంఅంటేఏమిటి?

21. Mention the two uses of process costing?
    ప్రాసెస్కాస్టింగ్‌ఉపయోగాలనురెండింటిని తెలపండి?

22. What are the features of Contract costing?
    కాంట్రాక్ట్కాస్టింగ్లక్షణాలుఏవి?

23. Mention the two differences between Process costing & Job costing.
    ప్రాసెస్కాస్టింగ్కుజాబ్కాస్టింగ్కుగలతేడాలనురెండింటినితెలపండి

24. Define overhead.
    ఓవర్హెడ్ను నిర్వచింపుము.

25. Mention the essential features of Good wage System.
    మంచివేతనవిధానానికిగలముఖ్యమైనలక్షణాలనుతెలపండి

26. Define Material Control.
    మెటిరియల్ని యంత్రణనునిర్వచింపుము.

Section - B

V. Answer any two of the following **2 x 10 = 20M**

27. The following particulars are related to material A You are required to prepare a stores ledger using the First In First Out method(FIFO).
    2005

Jan 1 Opening stock 1000 units @ Rs.5 each

Reciepts

3	900 units @ Rs.6 each
11	800 units @ 6.20 each
13	300 units @ 6.40 each
19	200 units @ 6.50 each

Issues

7	1,200 units
15	400 units
17	600 units
25	600 units

A అనే ముడి పదార్ధం యొక్క వివరాలు క్రింది విధంగా వున్నవి. మొదట వచ్చిన ముడిపదార్ధాలు మొదట జారీ చేయు పద్ధతి(FIFO) ప్రకారం స్టోర్సు ఆవర్జాను తయారుచేయండి.

2005

జన. 1 ప్రారంభ సరుకు 1000 యూనిట్లు, యూనిట్ 1 కి రూ. 5చొపున

వచ్చిన సరుకు

3 900	యూనిట్లు @ రూ.6 చొపున
11 800	యూనిట్లు @ రూ.6.20 చొపున
13 300	యూనిట్లు @ రూ.6.40 చొపున
19 200	యూనిట్లు @ రూ.6.50 చొపున

జారీ సరుకు

7 1,200	యూనిట్లు
15 400	యూనిట్లు
17 600	యూనిట్లు
25 600	యూనిట్లు

28. A worker takes 9 hours to complete a job on daily wages and 6 hours on a scheme of payment by results. His day rate is 0.75paise an hour. The material cost for the

product is Rs.4 and the overheads are recovered at 150% of total wages. Calculate the factory cost of the product under.

a. Piece Rate System b. Hasley Plan c. Rowan'sPlan

ఒక శ్రామికుడు రోజు కూలి ఇస్తే ఒక పనిని పూర్తి చేయడానికి 9 గంటల తీసుకుంటాడు. పనిని బట్టి కూలి యిస్తే అదే పనిని 6 గంటలలో చేయగలడు. అతని రోజు రేటు గంట 1కి 75పైసలు. ఒక వస్తువు ఉత్పత్తికి కావలసిన మెటీరిమల్ ఖరీదు రూ.4 ఓవర్ హెడ్ వ్యయం మొత్తం ప్రత్యక్ష వేతనాలపై 150% గా లెక్కిస్తారు. ఆ వస్తువు యొక్క ఫ్యాక్టరీ వ్యయం క్రింద పద్దతుల ప్రకారం లెక్కకట్టండి. (ఎ) పనిని బట్టి వేతనం (బి) హాల్సే పధకం (సి) రోహన్ పధకం

29. A machine costs Rs.1,35,000 and is deemed to have a scarp value of 5% of the purchase price at the end of its life of 19 years. The machine works for 2,250 hours per annum. The other details of the machine are

    a. Wages of operator Rs.9,000 per annum (the operator is in-charge of two machines).
    b. Rent and rates of the shop Rs.4,500 per annum (the shop has 4 machines).
    c. Lighting of the shop Rs.375 per month.
    d. Insurance on machines Rs.300 per quarter.
    e. Cost of repairs of 4 machines Rs.375 per month.
    f. Shop supervisor's salary Rs.750 per month.
    g. Power consumption of machine 30 units per hour @ Rs.15 per 100 units.
    h. Factory overheads for the shop Rs.6,000 per annum

    Compute Machine hour rate.

    ఒక యంత్రం ఖరీదు రూ.1,35,000. దాని జీవిత కాలం 19 సం.ల తర్వాత దాని తుక్కు విలువ కొనుగోలు ధరలో 5% గా భావించబడినది. ఈ యంత్రం సంవత్సరానికి 2,250 గంటలు పని చేస్తుంది. యంత్రానికి చెందిన ఇతర వివరాలు ఈ దిగువ ఇవ్వబడినవి.

    (ఎ) ఆపరేటర్ వేతనాలు రూ.9,000 సంవత్సరానికి (ఇతడు 2 యంత్రాలను నడుపుతాడు).

    (బి) షాపు అద్దెలు మరియు రేట్లు రూ.4,500 సం.నికి(షాపులో 4 యంత్రాలు కలవు).

    (సి) షాపు లైటింగ్ రూ.375 నెలకు.

    (డి) యంత్రాలపై భీమా, 3 నెలలకు రూ.300

    (ఇ) 4 యంత్రాలపై మరమ్మత్తులు, నెలకు రూ.375

    (ఎఫ్) షాపు పర్యవేక్షకుని జీతం నెలకు రూ.750

    (జి) ఈ యంత్రం గంటకు 30 యూనిట్ల విద్యుత్ ను వినియోగిస్తుంది. రేటు 100 యూనిట్లకు రూ.15

(హెచ్) షాపుకు సం.నికి అయిన ఫ్యాక్టరీ ఖర్చులు రూ.6,000

పై వివరాల నుండి గంటకు యంత్రం ఖర్చు రేటును కనుగొనండి.

Section - C

VI. Answer any two of the following **2 x 20 = 40M**

30. Tirupathi Electronics Ltd. produced a standard product and provides you the following information for the year ending 31st March 2005.

Raw Materials:	Rs.
Opening stock	10,000
Purchases	85,000
Closing stock	4,000
Direct wages	20,000
Other direct expenses	10,000
Factory overheads	100% of direct wages
Office overheads	10% of works cost
Selling expenses	Rs.2 per unit
Finished goods:	
Opening stock 1,000 units	Rs.16,000
Produced during the year	10,000 units
Closing stock	2,000 units

Prepare cost sheet for the year ending 31st March 2005. Also ascertain the selling price per unit so as to yield a profit at 20% on the selling price.

దిగువ సమాచారం మార్చి 31, 2005 న తిరుపతి ఎలక్ట్రానిక్స్ లిమిటెడ్ సంబందించినది.

ముడి సరుకు	రూ.
ప్రారంభ సరుకు	10,000
కొనుగోలు	85,000
ముగింపు సరుకు	4,000
ప్రత్యక్ష వేతనాలు	20,000
ఇతర ప్రత్యక్ష ఖర్చులు	10,000

ఫ్యాక్టరీ ఓవర్ హెడ్స్ ప్రత్యక్ష వేతనాలు 100%

ఆఫీసు ఓవర్ హెడ్స్ వర్క్స్ వ్యయంలో 10%

అమ్మకపు ఖర్చులు అమ్మకపు యూనిట్ 1 కి రూ.2

తయారైన సరుకు 1,000 యూనిట్లు రూ.16,000

సంవత్సారాంతాన ఉత్పత్తి 10,000 యూనిట్లు

ముగింపు సరుకు 2,000 యూనిట్లు

31 మార్చి 2005 నాటికి వ్యయ నివేదిక తయారుచేయండి. మరియు అమ్మకం ధరపై 20 % లాభం పొందడానికి నిర్ణయించినారు.

31. A Company Ltd., commenced its Rs. 5,00,000 contract on 1.1.2002. ofthe Plant and Materials charged to contract plant which cost Rs. 5,000 and material which cost 4,000 were lost. On 31.12.2002 plant which cost Rs. 5,000 was returned to stores. Work not certified Rs.2,000. Materials at site Rs.4,000. Plant is to be depreciated by 10%. From the following prepare contract account and Balance sheet.

Particulars	Dr. Rs.	Cr. Rs.
Capital		1,20,000
Sundry Creditors		10,000
Cash received (80% of work certified)		2,00,000
Land and Buildings	43,000	
Cash at Bank	25,000	
Contract expenses:		
Material	90,000	
Plant	25,000	
Wages	1,40,000	
Expenses	7,000	
	3,30,000	3,30,000

A అనే కంపెనీ 1.1.2002 తేదిన రూ.5,00,000 విలువగల కాంట్రాక్టు పని ప్రారంభించినది.

కాంట్రాక్టు జారీ చేసిన ప్లాంటులో రూ. 5,000 మరియు మెటిరియల్స్ రూ.4,000 ప్రమాదం వలన నష్టపోవడం జరిగినది. 31.12.2002 నాడు రూ.5,000 ఖరీదు కలిగిన ప్లాంటును స్టోరుకు తిప్పి పంపడమైనది. అమోదించని పని విలువ రూ.2,000 కాంట్రాక్టు స్థలం వద్ద నిల్వ మెటీరియల్స్ రూ.4,000. ప్లాంటుపై 10% తరుగుదల కల్పించవలెను. ఈ క్రింది సమాచారంతో కాంట్రాక్టు ఖాతాను ఆస్తి అపుల పట్టికను తయారుచేయుము.

వివరాలు	డెబిట్ రూ.	క్రెడిట్ రూ.
మూలధనం		1,20,000
□ TTణదాతలు		
వచ్చిన నగదు(< ∫□□ M↵≤]+≡θ 80%)		10,000
υ ∫□ √∃T, υ ∫□ εH□ ∴T		2,00,000
υ″↔+⊕≤□ }≪ θ>•<□ T	43,000	
↵±+□ {″⊕≤□ … □ |∏ νφ⟨TTθ Kσ℥T⊂∴	25,000	
ψ⌊T{ϒ]φ⟨T}∧		
β⊆′+{∧	90,000	
ψ⌋™⟨H□ ∴T	25,000	
Kσ℥T⊂∴T	1,40,000	
	7,000	
	3,30,000	3,30,000

32. NagarjunaFertilisers Corporation produces three grades of fertilizers. They are produced by three processes namely A,B and C. in each process 4% of total weight put in is lost and 6% is scraped. From the following information, prepare process accounts.

	A	B	C
Materials used in tons	30,000	20,000	10,000
Cost per ton material	20	10	5
Wages	1,00,000	60,000	40,000
Production expenses	50,000	40,000	20,000
Output sent to warehouse	25%	50%	100%
Output sent to next process	75%	50%	-
Sale of scrap per ton in rupees	10	15	20

H□ >•σℑT♦θ μσℑTε∨∴ ↵≤σ□ □ >±σℑεTT εT√&□ T⏐≠>&□ T∴ μσℑTε∨∴θT ™⟨φ⟨√σℑT#⌋φ⟨TTθT. ν□ A,B,Cνθ T εT√&□ T⏐β⊆□ δδτ∴ <□ ∩σ□ □ ™⟨∈⇐⏐ νε∨™□ σTT.⏐⏐□ ⇐⏐β⊆□ δδτ⟩⊄⏐⏐□ ψ⌋Ξ⌋ □ ⏐{⌈…θ φ⟨T√□ ≥T′ □ σℑTε∨⟩⊄ 4% ™⟨>•TZ™⟨T+~, 6% σℑ<□ T ⇑ ≅σℑ∈&□ T™⟨T+~.⏐↵⌈+~ ∃εσ□ ∴θT+&□ ⏐β⊆□ δδτ Y″™□ ∴T ™⟨φ⟨√σℑT #⌋φ⟨T+&□ .

	A	B	C
∃□ φ⌊√∠+≡θ ψ⌊T{⌈]φ⟨T⟩∧◊ (≥θT□ ∴⟩⊄)	30,000	20,000	10,000
	σℑ√.	σℑ√.	σℑ√.
≥θT□ 1↵⌈K↓<□ T	20	10	5
ψ⌋™⟨H□ ∴T	1,00,000	60,000	40,000
□ ™⟨∈⇐⏐ KσℑT⊂∴T	50,000	40,000	20,000
∠&□ *f*+∠↵⌈⏐□ +⏐—θ □ ™⟨∈⇐⏐	25%	50%	100%
™⟨σ_∩™⟨⏐β⊆□ δδτ⊕≤⏐□ +⏐—θ □ ™⟨∈⇐⏐	75%	50%	
≥θT□ 1↵⌈σℑ<□ T⇑ νεT□ ↵≤+ (σℑ√β⊆φ⟨T∴⟩⊄)	10	15	20

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JMJ COLLEGE FOR WOMEN TENALI (AUTONOMOUS)

III B.Com General & Computers

Cost & Management Accounting

Semester VI

Section – A

I. Answer all of the following **10 x 1 = 10M**

1. Define Budget.
   బడ్జెట్ను నిర్వచింపుము.
2. What is Budgetary Control?
   బడ్జెట్ని యంత్రణఅనగానేమి?
3. What is B.E.P?
   బ్రెక్ఈవెన్పాయింట్అంటేఏమిటి?

4. What is Margin of safety?
   రక్షణపరిమితిఅనగానేమి?
5. Define standard costing.
   ప్రామాణికకాస్టింగ్ని ర్వచింపుము.
6. Mention the two objectives of Financial statements.
   ఆర్థికనివేదికలలక్ష్యాలనురెండింటిని తెలపండి.
7. Define Funds Flow Statement.
   నిధులప్రవాహనివేదికనునిర్వచింపుము.
8. Mention the two uses of Cash Flow Statement.
   నగదుప్రవాహనివేదికఉపయోగాలురెండింటినితెలపండి
9. What is Ratio?
   నిష్పత్తిఅంటేఏమిటి?
10. What are the limitations of Ratio Analysis?
    నిష్పత్తులవిశ్లేషణయొక్కపరిమితులురెండింటినితెలపండి

Section – B

II. Answer Two of the following **2 x 10 = 20M**

11. Following is the Trading and Profit and Loss Account A Ltd., for year ending 31st Dec.2009

Dr. Trading and Profit and Loss Account Cr.

Particulars	Rs.	Particulars	Rs.
To Opening tock	5,00,000	BySales:Cash3,00,000	
To Purchases	11,00,000	Credit 17,00,000	20,00,000
To Wages	3,00,000	By Closing stock	6,00,000
To Factory overheads	2,00,000		
To Gross Profit c/d	5,00,000		
	26,00,000		26,00,000
To Administrative expenses	75,000	By Gross Profit b/d	5,00,000
To Selling and distribution expenses	50,000	By Dividend on Investments	10,000
		By Profit on sale of	20,000

To Interest on debentures	20,000	Furniture	
To Depreciation	60,000		
To Loss on Sale of motor car	5,000		
To Net Profit	3,20,000		
	5,30,000		5,30,000

You are required to calculate:

a. Gross Profit Ratio.
b. Net Profit Ratio.
c. Operating Ratio.
d. Operating Net Profit Ratio.

డిసెంబరు 31, 2009

తోఅంతమయ్యేసంవత్సరానికిAలిమిటెడ్వర్తకపులాభనష్టాలఖాతానుక్రిందఇవ్వడమైనది

దానిఆధారంతో (ఎ) స్థూలలాభనిష్పత్తి (బి) నికరలాభనిష్పత్తి (సి) నిర్వహణనిష్పత్తిమరియు (డి) నిర్వహణనికరలాభనిష్పత్తినిలెక్కగట్టుము.

Dr. వర్తకపులాభనష్టాలఖాతా Cr.

వివరాలు	రూ.	వివరాలు	రూ.
Toప్రారంభసరుకు	5,00,000	Byఅమ్మకాలునగదు 3,00,000	
Toకొనుగోళ్ళు	11,00,000	అరువు 17,00,000	20,00,000
Toవేతనాలు	3,00,000	By ముగింపు సరుకు	6,00,000
Toకర్మాగారపుఓవర్హెడ్స్	2,00,000		26,00,000
Toతేల్చినస్థూలలాభము	5,00,000		5,00,000
	26,00,000	By తెచ్చిన స్థూల లాభము	10,000
		By పెట్టుబడులపై డివిడెండు	20,000
	75,000		

Toకార్యనిర్వహకఖర్చులు	50,000	By ఫర్నీచర్ అమ్మకముపై లాభం	
Toఅమ్మకంమరియుపంపిణిఖర్చులు	20,000		
Toడిబెంచర్లపైవడ్డి	60,000		
Toతరుగుదల	5,000		
Toమోటిరుకారుఅమ్మకంపైనష్టము	3,20,000		
Toనికరలాభము			5,30,000
	5,30,000		

12. From the following particulars, compute the following.
    a. Material cost variance
    b. Material usage variance
    c. Material price variance
    d. Material mix variance
    e. Material yield variance

Materials	Standard		Actual	
	Quality (KGs)	Price Rs.	Quantity (KGs)	Price Rs.
A	10	8	10	7
B	8	6	9	7
C	4	12	5	11
	22		24	

~>•Tε □ ≡⊂θ ∃εσ□ ∴ θT+&□ □ ↵⌠+~ ψ□ { ⌠□ ↵≤θT>=θ+&□ .
(μ) ψ⌊T{ϒ]φ⟨T⌉∧ ε↔φ⟨T ∃#⟨σℑΔ,
(_) ψ⌊T{ϒ]φ⟨T⌉∧ ∃□ φ⌊√>• ∃#⟨σℑΔ,
(δ—) ψ⌊T{ϒ]φ⟨T⌉∧ < ⌠□ σℑ ∃#⟨σℑΔ,

(&□) ψ⌊T{ϒ]φ〈T⌡∧ ∃T□ Ξ⌡εT ∃#〈σℑΔ,
(□) ψ⌊T{ϒ]φ〈T⌡∧ ~>●T□ &□ ∃#〈σℑΔ,

ψ⌊T{ϒ]φ〈T⌡∧◊	□ β⊆ε√Δ⌠↵±∴T (Standard)		φ〈T<□ σ□ ∅∴T (Actual)	
	|□]ε√ΔεTT (↵⌠⌡⊄∴T)	<⌠□ σℑ σℑ√.	|□]ε√ΔεTT (↵⌠⌡⊄∴T)	<⌠□ σℑ σℑ√.
A	10	8	10	7
B	8	6	9	7
C	4	12	5	11
	22		24	

13. The following results of a company for the last two years are as follows.

Year	Sales	Profit
	Rs.	Rs.
2004	1,50,000	20,000
2005	1,70,000	25,000

You are required to calculate:

a. P/V Ratio
b. B.E.P.
c. The sales required to earn a profit of Rs.40,000
d. Profit when sales are Rs.2,50,000
e. Margin of safety at a profit of Rs.50,000 and
f. Variable costs of the two periods.

>●™〈 δ□ +ε™〈◊σ□ ∴⌡⊄ □ ↵≤ ↵≤+□ ||□ □ ∗™□ ∴T~∃↵⌠□ +>± □ H□ □ σTT.

δ□ +ε™〈◊σℑεTTνεT□	↵±∴T⌡″υ ⌠□ +	
	σℑ√.	σℑ√.
2004	1,50,000	20,000
2005	1,70,000	25,000

MTσℑT

(μ) P/V □ ω□ ∈⇐|

(_) δ□ εTK+&□ θ _+< ∫□ Tε∨

(δ—) σℑ√.40,000 ⟩″υ ∫□ + □]♦+#⟨&□ □ ↵∫ ↵±ε∴δ—θ νεT□ ↵±∴T

(&□) νεT□ ↵±∴T σℑ√.2,50,000 νσTTθ|□ □ &□ T ⟩″υ ∫□ +

(□) ℜ+&□ T δ□ +ε™□ ◊σ□ ∴⟩⊄θT #⟨σℑε↔φ⟨√∴θT ⟩⊃↵∫¬+#⟨+&□ .

(μ|□ τ) ⟩″υ ∫□ + σℑ√.50,000 νσTTθ|□ □ &□ T σℑ↵≤□ Δ |□]∃T⇐□ ↵≤θT>=θ TεTT

Section – C

III. Answer Two of the following **2 x 20 = 40M**

14. Prepare a flexible budget for the products of 80% and 100% activity on the following information.

Production at 50% capacity	5,000 units
Direct Material	Rs. 80 per unit
Direct labour	Rs. 50 per unit
Direct expenses	Rs. 15 per unit
Factory expenses	Rs.50,000(50% fixed)
Administration expenses	Rs.60,000(60% variable)

□ ↵∫+~ δ□ ε√#□ℑ⌀TT <□ ∩σ□ 80% εT]φ⟨TT 100% κ⊆εTσℑ∅↔εTT⟩⊄ #⟨σℑ □ &⌊♦{∧θT ™⟨φ⟨√σℑT #⌋φ⟨T+&□ .

50% κ⊆εTσℑ∅↔|□ ∨ □ ™⟨∈⇐|	5,000 φ⟨T√□ ≥T′
□ |□ ™⟨↔↵≤□ ψ⌊T{ϒ]φ⟨T⟩∧◊	φ⟨T√□ {∧ 1 ↵∫ σℑ√. 80
□ |□ ™⟨↔↵≤□ |□ ∨ □ Ξ⁄εT	φ⟨T√□ {∧ 1 ↵∫ σℑ√. 50
□ |□ ™⟨↔↵≤□ KσℑT⊂∴T	φ⟨T√□ {∧ 1 ↵∫ σℑ√. 15

β□ ⊆↔↵≤…↓KσℑT⊂∴T
σℑ√.50,000(50% δ—∅σℑψ⌊T→θ∃)

|□]β⊆∴θ KσℑT⊂∴T σℑ√. 60,000 (60% #⟨σℑ ε↔φ⟨TεTT)

15. From the following Balance sheet of XYZ Company Ltd., prepare on a schedule of changes in working capital and funds flow statement.

Liabilities	**2002**	**2003**	**Assets**	**2002**	**2003**
Share Capital	80,000	85,000	Land & Buildings	50,000	50,000
General Reserve	14,500	24,500	Plant & Machinery	24,000	34,000
Mortgage	-	5,000	Stock	9,000	7,000
Creditors	9,000	5,000	Debtors	16,500	19,500
			Cash at Bank	4,000	9,000
	1,03,500	1,19,500		1,03,500	1,19,500

XYZ *∃Tϕ⊃&□ ψ□] ™⟨T∴H□ □ ↵≤□ δ—| ν|□ □ ∴ |□ {ϒ… □ ↵⌠+~ □ ε∩&□ ψ ⌊T→θ~. <□ □ □ < ⌠□ σℑ+>± □ < ⌠□ T∴| |□ ψ□ ς□ ″□ ψ⌋~↵≤θT ™⟨φ⟨√σℑT #⌋ φ⟨T+&□ .

□ δ©| ν|□ □ ∴ |□ {ϒ…

ν|□ □ ∴T	2002 σℑ√.	2003 σℑ√.	□ δ□ T| ∴T
ψ□ {″ εT√∴< ⌠□ θ+	80,000	85,000	υ ⌠□ √∃T
κ⊆< ⌠□ σℑΔ]∪σℑT∩ Y″™□	14,500	24,500	β⊆′+≥T
□ TTΔ<□ ™⟨∴T		5,000	□ TTΔ□ >•δ□ T∅∴T
™□ ↵≤≥T…□ |∏ □ TTΔ+	9,000	5,000	κ⊆…⊕≤□
			υ″↔+⊕≤□ ⟩≪ θ>•<□
	1,03,500	1,19,500	

16. The Balance Sheet of X Ltd., as on 31.12.05 and 31.12.06 are given below

Balance Sheet

Liabilities	31.12.05 Rs.	31.12.06 Rs.	Assets	31.12.05 Rs.	31.12.06 Rs.
Share Capital	1,25,000	1,53,000	Cash	10,000	47,000
Bank Loan	40,000	50,000	Debtors	30,000	50,000
Loanfrom financial institutions	25,000	-	Stock	35,000	25,000
Creditors	40,000	44,000	Machinery	80,000	55,000
P&L Account	1,00,000	1,20,000	Land	40,000	50,000
			Buildings	35,000	60,000
			Goodwill	1,00,000	80,000
	3,30,000	3,67,000		3,30,000	3,67,000

Other Information:

a.Dividends paid Rs. 15,000 during the year.

b. Rs.20,000 worth of machinery was sold at book value. With the help of the above information prepare of cash flow statement.

31.12.2005 εT]φ⟨TT 31.12.2006 ™⌋~θ X Ltd.,

□ δ©|, ν|□ □ ∴ |□ {ϒ….∴T ~>•Tε □ ε∩□ &□ θ∃.

□ δ©|, ν|□ □ |⊡ {ϒ…

ν|□ □ ∴T	31.12.2005 σℑ√.	31.12.2006 σℑ√.	□ δ□ T|∴T	31.1
ψ□ {⌠ εT√∴<⌠□ θ+	1,25,000	1,53,000	θ>•<□ T	
υ″+⊕≤□ ν|□ □	40,000	50,000	□ TTΔ□ >•δ□ T|∴	
□]∅↵≤ δ□ +δ□ ∅∴ θT+&□ ν|	25,000	–	δ□ σℑT⊕≤□	
□ TTΔ<□ ™⟨∴T	40,000	44,000	φ⟨T+□ ™⟨εTT	

⊱″υ ∫□ θχ⊆….∴ Y″™□	1,00,000	1,20,000	υ ∫□ √∃T	
	———————	———————————	υ ∫□ εH□ ∴T	
	3,30,000	3,67,000	>•T& ∫□ ∃⊱∧	1,
				3,

ν<□ θ|□ ∨ δ□ ε√#□ σℑεTTэ

(μ) δ□ +ε™◊σℑ ↵±∴+⊱≪ #⌊∗+≡θ &□ ∃&⌊+&□ T′ σℑ√.15,000

(_) σℑ√.20,000 ∃∴Tε >•∴ φ⟨T+| ™□ □ □ |□ ∨δ□ |↵≤|□ ∨ ∃∴Tε⊕≤□ νεT□ &□ ψ⌊T→θ~.

□ |∏∃εσ□ ∴ θT+&□ θ>•<□ T|□ ψ□ ς□ ″ □ ψ⌋~↵≤θT ™⟨φ⟨√σℑT#⌋φ⟨T+&□ .

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Business Law

Semester – V

PPW:5

Objective: To make the students learn the basics of the Business laws and apply them in real life situations.

Unit – I: Contract Act:

Agreement and Contract: Definition and meaning, Essential of a valid contract, types of Contracts.

Offer and Acceptance: Definition, Essential of a valid offer and acceptance, communication and revocation of offer and acceptance.

Unit –II: Consideration:

Definition and importance- Essentials of valid consideration- the Doctrines of 'Stanger to Contract' and No Consideration-No Contract'- Capacity to contract- special rules regarding minor's agreements.

Consent: Free Consent-Flaw in consent: Coercion- Undue influence- Fraud- Misrepresentation and Mistake.

Unit – III: Legality of Contract:

Legality of object and consideration; illegal and immoral agreements, agreements opposed to public policy.

Agreements expressly declared to be void- wagering agreements and contingent contracts.

Unit – IV: Discharge of Contract

Discharge of a contract- various modes of discharge of a contract, performance of contracts.

Breach of a contract- types- remedies for breach of a contract.

Unit – V: Sale of Goods Act:

Contract of sale: Definition- features- definition of the term goods- types of good- rules of transfer of property in goods- differences between sale and agreement to sell.

Rights of an unpaid seller.

Conditions and warranties- meaning and distinction- express and implied conditions and warranties- sale by non-owners- auction sale.

Suggested Books:

Kapoor ND: MercentileLaw,Sultan Chand

Kapoor ND: Company Law, Sultan Chand
Balachandran V: Business Law, Tata
Tulsian: Mercantile Law, Tata
Tulsian: Business Law, Tata
Gogna: A Text Books of Business and Industrial Law, S.Chand
Gogna: A Text Book of Mercantile Law, S.Chand
Gogan: A Text Book of Company Law, S.Chand
Pillai Bhagavathi: Business Law, S.Chand

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Business Law

Semester – VI

PPW:5

Objective: To make the students learn the basics of the Business laws and apply them in real life situations.

Unit –I: Consumer Protection Act and Intellectual Property Rights

Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant-rights of consumers-consumer protection councils-consumerredressal agencies-penalties for violation.

Unit – II: Intellectual Property Rights

Intellectual property Rights: Meaning-Need and Objectives-Meaning of the terms industrial property, literary property, copy right, patents, trademarks, trade names, trade secrets, industrial designs, geographical indications. Information technology Act, 2000: aims and objectives, a brief overview of the Act.

Unit –III: Company Law

Doctrine of ultra vires and its effects-doctrine of constructive notice-doctrine of indoor management-exceptions.

Unit – IV:Management of companies

Management of companies-directors-qualifications-disqualifications-appointment-removal-rights and duties-company meetings and resolutions-appointment of a company secretary.

Unit – V:Winding up of companies

Winding up of companies-various modes-compulsory winding up-powers and duties of official liquidators-members andcreditors voluntary winding up-winding up subject to the supervision of the court-dissolution.

Suggested Books:

Kapoor ND: MercentileLaw,Sultan Chand
Kapoor ND: Company Law, Sultan Chand
Balachandran V: Business Law, Tata
Tulsian: Mercantile Law, Tata
Tulsian: Business Law, Tata
Gogna: A Text Books of Business and Industrial Law, S.Chand

Gogna: A Text Book of Mercantile Law, S.Chand
Gogan: A Text Book of Company Law, S.Chand
Pillai Bhagavathi: Business Law, S.Chand

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Business Law

Semester – VI

Time : 3Hrs. **Max.Marks:70**

Section – A

I. Answer all of the following. **10 x 1 = 10M**

1. Define consumer.
   ∃□ φ⌊√>•<□ σℑT&□ □ □ σℑ∩≡+|□ ∨εTT?
2. Write about Rights of consumers?
   ∃□ φ⌊√>•<□ σℑT□ ς□ ″⊕≤□ ¬∴θT >•T]+≡⎪ψ□ φ⟨TTεTT?
3. What are the Trade secrets.
   ψ□ ↔β⊆σℑ σℑς□ ″δ□ ↔εTT∴θT ™⌊∴T|□ ∨εTT?
4. What is the object of the Information TechnologyAct 2000?
   δ□ ε√#□ σℑ #⟨≥…εTT φ⌊TT↵≤¬ □⌋⌀Ξ⌋↔εTT ≅∃T{⌈?
5. Who is Director?
   &⌊∏ℜσ↵≤…σℑT ν θ>± ≅εσℑT?
6. Mention the qualifications of director?
   &⌊∏ℜσ↵≤…σℑ′ νσℑ⎪™⟨∴θT ™⌊∴|□ +&□ ?
7. Mention the types of meetings.
   ↵≤+□ ⎪⎪δ□ ε√ψ⌋Ξ⌋εTT∴θT ™⌊∴|□ +&□ ?
8. What is the meaning of winding up of a company?
   ↵≤+□ ⎪⎪|□]δ□ ε√╟⊣νθ>± ≅∃T?
9. Define services under consumer protection Act1986?
   ∃□ φ⌊√>•<□ σℑ′ σℑ↵≤□ Δ #⟨≥…εTT 1986⎪↵⌈+<□ □ δε∴θT □ σℑ∩≡+|□ ∨ε TT?
10. What is District forum?
    □ ⌇‴ β□ ⌋σℑεTT >•T]+≡⎪ψ□ φ⟨TTεTT?

Section – B

II. Answer any two of the following. 2 x 10 = 20M

11. Write about Information Technology Act 2000?

δ□ ε√#□ σℑ #⟨≥…εTT 2000 >•T]+≡⏐ψ□ φ⟨TTεTT?

12. Explain the Doctrine of constructive noticein Company?

↵≤+□ ⏐⏐∴ #⟨≥…+⟩⊄ δ□ +υ ⌠″∃™⟨ H℘{⌠δ□ T δ—≺□ ∅+™⟨εTTθT ∃ε]+#⟨Tε TT?

13. Who is Director? What is the Process for Appointment and removal of Directors?

&⌊∏ℜσ↵≤…σℑT νθ>± ≅εσℑT? &⌊∏ℜσ↵≤…σℑ′⊕≤□ δ□ +□ +~+≡θ □ φ⟨√ εT↵≤εTT, ™=∴∠+⏐□ ∨ □ □ +<⌠□ θ∴T⏐ψ□ φ⟨TTεTT?

Section - C

III. Answer any two of the following. 2 x 20 = 40M

14. Who is consumer? What is the redressal Agencies for settlement of industrial disputes?

∃□ φ⌊√>•<□ σℑT&□ T νθ>± ≅εσℑT? ∃□ φ⌊√>•<□ σℑ′ εTT&□ +#⌊∴ □ ε□ ⇐ ⏐ ∃ψ□ <□ ⏐□]χ⊆¬σℑ φ⟨T+⏐™□ +>•εTT >•T]+≡ ∃ε]+#⟨TεTT?

15. Explain Doctrine of ultra vires and its exceptions?

ν~⌠↵±σ□ ρ™⟨ δ—≺□ ⇑+™⟨εTT νθ>± H⌋∃T? ∃Tθς□ ™σTT+⏐□ ∨∴™℘ ∃ε] +#⟨TεTT?

16. What is meant by Winding up of a company? Explain the procedure for Winding up by court?

↵≤+□ ⏐⏐⏐□]δ□ ε√⏐—⏐ νθ>± H⌋∃T? ↵℘σℑTƒ⏐□ σℑ↔ψ⌋↵≤□ Δ⟩⊄ ⏐□]δ□ ε√⏐— ⏐ >•T]+≡ ∃ε]+#⟨TεTT?

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Business Law

Semester – V

Time: 3Hrs. **Max.Marks:70**

Section – A

I. Answer all of the following. **10 x 1 = 10M**

1. Define Contract?
   ↵±+| {″⊕≤□ …θT □ σℑ∩≡+|□ ∨εTT?
2. Define offer?
   |□ ⇐β⊆<□ θ □ σℑ∩≡+|□ ∨εTT?
3. Define Consideration?
   |□ ⇐|□ □ ∴εTTθT □ σℑ∩≡+|□ ∨εTT?
4. What is true Consent?
   □ T~⇑□ ΠσℑT∩↵≤ψ⌊T→θ δ□ εT□ ⇐ νθ>± H⌋∃T?
5. Define Discharge of Contract?
   ↵±+| {″⊕≤□ … υ″<□ ↔™⟨ ∃ψ⌊√#⟨θεTT □ σℑ∩≡+|□ ∨εTT?
6. What is meant by breach of contract?
   ↵±+| {″⊕≤□ … υ ⌠□ +>•εTT ν+ϕ⟩ ≅∃T{ ⌠?
7. What is legality of object?
   H□ ↔φ⟨√™⟨□ ↵≤ψ⌊T→θ □ <⌋∅Ξ⌋↔εTT νθ>± H⌋∃T?
8. What are the agreements expressly declared to be void?

#⌊∴′□ ∃>± | |□ ↵≤{ ⌈™⟨εTT ↵±□ ν| ∠ψ⌊T+≥T′ ≅∃? | ψ□ φ⟨TTεTT?

9. Define contract of Sale?

νεT□ ↵≤εTT ↵±+| {″⊕≤□ …θT □ σℑ∩≡+|□ ∨εTT?

10. What is the hire purchase agreement?

ν<⌊⇑ ↵=θT> ℘ ∴T ν| ∠ψ⌊T+≥T >•T]+≡ | ψ□ φ⟨TTεTT?

Section - B

II. Answer any two of the following. 2 x 10 = 20M

11. What is offer? Explain the essentials of a valid offer.

| |□ ⇐β⊆<□ θθT ν+ϕ⟩ ≅∃T{? | ↵≤εT□ <□ ⇑ψ⌊T→θ | |□ ™□ β⊆<□ θ⊕≤□ □ +&□ ε∴δ—θ ∴↵≤□ Δ″∴T ≅∃T{⌈? ∃ε]+#⟨TεTT.

12. What is capacity of contract? Explain the Special rules relating to Minors agreement?

β⊆↓….∴ νσℑ | ™⟨ νθ>± H⌋∃T? ψ⌊T→θσℑ′⊕≤□ δ□ +□ +~ ⌠+≡θ | |□ ™⟨↔↵ ≤ □ □ +< ⌠□ θ∴T ∃ε]+#⟨+&□ ?

13. Write aboutlegality of object? And Explain Illegal and Immoral agreements.

H□ ↔φ⟨√™⟨□ ↵≤ψ⌊T→θ □ <⌋⇑Ξ⁄εTT ∴↵≤□ Δ″∴θT ™⌊∴|□ +&□ ? #⟨≥…□ <□ ⇑+↵±□ εT]φ⟨TT νH⌊∏⇐↵≤ ν| ∠ψ⌊T+ϑT, ψ□ { ⌈ εT<□ ↔ >•∴ ™⌋&□ ∴θT ™⌊∴|□ +&□ ?

Section - C

III. Answer any two of the following. 2 x 20 = 40M

14. Write any two definitions of contract? What are the essentials of a valid contract?

↵±+| {″⊕≤□ … □ σℑ∩#⟨θεTT∴T ℜσ+&□ T | ψ□ φ⟨TTεTT? ↵±+| {″⊕≤□ … □ εΞ⁄↔↵±∴T ∃ε]+#TεTT?

15. What is Discharge of contract? Write about theVarious modes of Discharge of contract?

↵±+| {″⊕≤□ … υ″<□ ↔™□ ∃ψ⌊√#⟨θεTT νθ>± H⌋∃T? ∃∃< ⌠□ σℑ↵±⁄⊃∏θ υ″<□ ↔™□ ∃ψ⌊√#⟨θεTT |□ <□ ⇑™⟨T∴θT | ψ□ φ⟨TTεTT.

16. Who is an unpaid seller? Explain the Rights of an unpaid seller?

#⌊∗′+|□ ∨ ∪σℑT>•□ νεT□ ↵≤εTT <□ σℑT νθ>± ≅εσℑT? ν™⟨□ ↵⌠ >•∴ ς□ ″ ⊕≤□ ¬∴θT ∃ε]+#⟨+&□ ?

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Corporate Accounting

Semester – V

PPW (4+1)

Objective:

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to company final accounts using computers
3. To enable the students to prepare financial statements of insurance and bank companies.

Unit- I: Accounting standards - Valuation of goodwill

Accounting standards- need and importance-an overview of Indian Accounting standards

Valuation of goodwill-Need and methods-Normal profit method, Super profits method-capitalization method.

Unit –II: Valuation of Shares

Need for Valuation-methods of valuation-Net assets Method, yield Basis method, Fair Value Method.

Unit-III: Company Final Accounts

Preparation of Final Accounts-Provisions relating to preparation of Final accounts-Profit and Loss Account and balance sheet-Preparation of final accounts using computers.

Unit-IV: Issue of bonus shares

Provisions of Company's Act and SEBI guidelines Acquisition of business and profits prior to incorporation-accounting treatment.

Unit-V: Amalgamation

In nature of merger and purchase-Calculation of purchase consideration-Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- Company holdings) Recordings of transactions relating to mergers using computers.

Suggested Readings:

1. Principles and Practice of Accounting , R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons
2. Accountancy-III ,Tulasian,TataMcgraw Hill Co
3. Financial Accounting, Dr. V.K. Goyal, Excel books
4. Introduction to Accountancy., T.S. Grewal, S. Chand
5. Modern Accountancy Vol-II. , Haneef and MukherjeeTataMcgraw Hill CO
6. Advanced Accountancy,Arulanandam , Himalaya publishers
7. Advanced Accountancy Vol-II ,S.N.Maheswary& V.L. MaheswaryVikash Publishing co.
8. Advanced Accountancy,Shukla and grewal S. Chand & sons
9. Advanced Accountancy, R.L. Gupta and Radhaswamy, Sulthanchand& sons
10. Corporate Accounting , GoyalVK,Excel

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Corporate Accounting

Semester – VI

PPW (4+1)

Objective:

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to company final accounts using computers
3. To enable the students to prepare financial statements of insurance and bank companies.

Unit –I: Internal Reconstruction

Internal Reconstruction-Accounting Treatment-Preparation of final statements after reconstruction-Recording of transactions relatingto Internal Reconstruction using computers.

Unit –II: Bank Accounts

Bank Accounts-Books and Registers to be maintained by banks-Slip system of posting- rebate on bills discounted-Schedule of advances-Non-performing assets-Legal provisions relating to Preparation of Final accounts-Preparation of bank Final Accounts using computers.

Unit-III

Life Insurance Companies-Preparation of Revenue Account, Profit and Loss account, Balance Sheet and Valuation Balance Sheet.

Unit-IV

General insurance Preparation of Final accounts-with special reference to fire & marine insurance only.

Suggested Readings:

1. Principles and Practice of Accounting , R.L. Gupta & V.K. Gupta,Sulthan Chand & Sons
2. Accountancy-III ,Tulasian,TataMcgraw Hill Co
3. Financial Accounting, Dr. V.K. Goyal, Excel books
4. Introduction to Accountancy., T.S. Grewal, S. Chand
5. Modern Accountancy Vol-II. , Haneef and MukherjeeTataMcgraw Hill CO
6. Advanced Accountancy,Arulanandam, Himalaya publishers
7. Advanced Accountancy Vol-II ,S.N.Maheswary& V.L. MaheswaryVikash Publishing co.
8. Advanced Accountancy,Shukla and grewal S. Chand & sons
9. Advanced Accountancy, R.L. Gupta and Radhaswamy, Sulthanchand& sons
10. Corporate Accounting , GoyalVK,Excel
11. Corporate Accounting ,Verma KK,Excel
12. International Accounting,Saudagaran,Cengage

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Corporate Accounting

Semester – V

Time : 3Hrs. **Max.Marks:70**

Section– A

I. Answer all of the following. **10 x 1 = 10M**

1. Define Accounting Standards.
   ν↵□ +{ ⫩>× | |□ ε√Δ″ ∴ T □ σℑ∩≡+|□ ∨εTT.
2. What is the need for valuation of goodwill?
   >•T&□ ∃⟩∧ ⟩⊃↵⌈¬+|□ ε ∴ δ—θ □ εΞ⟩↔↵≤™⟨ ≅∃T?
3. What is the Importance of valuation of shares?

ψ□ {″∴ ∃∴Tε ↵≤≥T…≥ φ⌊TT↵≤¬⏐β⊆εTTK↔™⟨ ≅∃T?

4. What is meant by preliminary expenses?
   ⏐β⊆< ∫□ ∃T↵≤ KσℑT⊂∴ Tνθ>± H⌋∃T?
5. What is Discount on issue of shares?
   ψ□ {″∴□ |∏ &□ κ∑¬+≥T νθ>± H⌋∃T?
6. What is meant by profits prior to incorporation?
   θψ⌊√<□ T⊕≤□ εTT+<□ T ⟩″υ ∫″∴T νθ>± H⌋∃T?
7. What is meant by purchase consideration?
   ↵=θT>=∴T⏐|□ ⇐|□ □ ∴+ νθ>± H⌋∃T?
8. Define amalgamation.
   δ□ +φ⌊√>•εTTθT □ σℑ∩≡+|□ ∨εTT.
9. What is Bonus share?
   υ⊄θδτ ψ□ {″ νθ>± H⌋∃T?
10. Mention the methods of calculating purchase consideration?
    ↵=θT>=∴T⏐|□ ⇐|□ □ ∴εTT ⟩⊃↵∫¬+#⟨T |□ <□ ⇑™⟨T∴θT ™⌊∴T|□ ∨εTT?

Section– B

II. Answer any two of the following. 2 x 10 = 20M

11. From the following information calculate the value of goodwill of the Business of Samson.
    Average capital employed in the business Rs.40,000 Net trading profit of the firm for the past 4 years 2006: Rs.12,200, 2007: Rs.11,000, 2008: Rs.2,000 and 2009: Rs.21,000
    Rate of interest expected from capital Rs.10% Fair remuneration to the services of Samson Rs.3,600.
    3 years purchase of additional profits on the basis of average profits of previous. Four years be treated as goodwill.
    ⏐↵∫+~ ∃εσ□ ∴T Ξ∫+δ□ H□ □ σℑ∩ς—″+#⌋□ ↵≤ ψ□ ↔β⊆σ□ □ ↵∫ δ□ +□ +~ ∫+≡ θ∃. ν™⟨□ ψ□ ↔β⊆σℑ >•T&□ ∃⟩∧ ⟩⊃↵∫¬+#⟨TεTT.
    ∃□ φ⌊√∠+≡θ εT√∴<∫□ θ+ σℑ√.40,000 >•™⟨ 4 δ□ +ε™⟨◊σ□ ∴ ⟩″υ ∫□ + 2006ə σℑ√.12,200, 2007əσℑ√.11,000,
    2008əσℑ√.2,000, 2009əσℑ√.21,000
    εT√∴<∫□ θ+□ |∏ ≠σ≥T⏐|□ ↵±σℑ+ ε&□ ƒ 1Ø⁄₀+δ□ H□ □ δε∴⊕≤□ εTσ=↵≤ □ β⊆~⟩⊄ □ +ϕ⟩ ∴_∫+#⌋⏐|□ ⇐|□ □ ∴+ σℑ√.3,600 >•™⟨ H□ ∴T>•T δ□ +ε™⟨◊ σ□ ∴ δ□ >•≥T ⟩″υ ∫□ +⏐β⊆⇐|□ ~↵≤□ |∏ εT√&□ T δ□ +ε™⟨◊σ□ ∴ ν<□ θ|□ ∨ ⟩″ υ ∫″∴T ↵=θT>℘∴TθT >•T&□ ∃⟩∧>± ∃∴Tε ↵≤{″…*.
12. The balance sheet of 'A' Ltd. As on 31.12.2000 is given below.

Liabilities	Rs.	Assets	Rs.

Authorised capital 1,00,000 equity shares of Rs.10 each	10,00,000	Fixed Assets	15,00,000
		Current Assets	5,00,000
1,00,000 equity shares of Rs.7.50 per share paid up	7,50,000		
General reserve	4,00,000		
Share Premium	2,00,000		
P/L account	2,50,000		
Creditor	4,00,000		
	20,00,000		20,00,000

The company decided to make partly paid shares fully paid out of P/L account. It was also decided to issue one fully paid bonus share for every two shares held and for this purpose the share premium was to be fully used first and later general reserve. Give Journal entries for the above.

'A' Ltd. ψ□] □ δ—| ν|□ □ ∴ |□ { ⌠… 31.12.200 θ | ↵⌠+~ ∃< ⌠□ +>± □ θ□ ~.

ν|□ □ ∴T	σℑ√.	□ δ□ T| ∴T	σℑ√.
ν~ ⌠↵≤□ ™⟨ εT√∴<÷□ θ+ 1,00,000		δ—∅σ□ δ□ T| ∴T	15,00,000
ψ□ {″∴T ψ□ {″ 1 ↵⌠ 10σℑ√. #=|□ ∨θ	10,00,000	#⟨σ□ δ□ T| ∴T	5,00,000
ψ□ {″↵⌠ 1↵⌠ σℑ√.7.50 #≠□ ∨θ #⌊*′+≡θ~	7,50,000		
κ⊆< ⌠□ σℑΔ]∪σℑT∩	4,00,000		
ψ□ {″	|©∃Tφ⟨T+	2,00,000		
⦊″υ ⌠″ θχ⊆…∴ Y″™□	2,50,000		
□ TTΔ<□ ™⟨∴T	4,00,000		
	20,00,000		20,00,000

⊦″υ ∫″ θχ⊆…∴ Y″™□ θT+&□ β⊆↵⌠□ ↵≤+>±⋕+≡θ ψ□ {″ |□ Π]|>± #⌊∗′+| □ ∨ νσTTθ∃>± #⌋φ⟨Tε⊦⊃θT. εT]φ⟨TT|□ ⇐ℜσ+&□ Tψ□ {″∴⊕≤□ □ ↵≤ ψ⌊√θ δτ ψ□ {″ □ ε∩ε⊦⊃θT. □ □ σℑ□ φ⟨√□ □ □ #⟨σℑΔ □ |≥…{″□ ↵⌠ ψ□ {″|©∃Tφ⟨T+ Y″™□ θT ψ⌊TT<□ ≥ ∃□ φ⌊√∠+≡ εTσℑ⊦″ κ⊆< ∫□ σℑΔ]∪σℑT∩θT ∃□ φ⌊√∠+ #⟨ε⊦⊃θT. ≡{″… |□ <□ T⇑∴T|ψ□ φ⟨TTεTT.

13. A company Ltd. purchased a business on 1.4.2002. The company obtained certificate to commence business on 31.7.2002. From the following particulars for the year ending 31.3.2003 as certain profit prior to incorporation and divisible profits.

a.Total sales up to 31.3.2003 Rs.10,00,000. Sales from 1.4.2002 to 31.7.2002 Rs.2,50,000.

b. Gross profit for the year Rs.2,12,000

c. Expenses debited to P/L a/c are as to follows:

Particulars	Rs.
Rent	6,000
Insurance	1,500
Salaries	27,000
Selling expenses	9,000
Advertisement	8,000
Interest on debentures	4,000
Audit fees	1,200
Printing of Stationary	4,200
Depreciation on Machinery	30,000
Commission on sales	12,600
Bad debit(Rs.850 related to prior to incorporation)	2,400
General expenses	4,800
Director fees	2,600
Preliminary expenses	7,200
Interest paid to vendors up to 1.9.2002, 5,000	

□ ↵≤ ↵≤+□ ||≅| |—φ⟨T⊦∧ 1, 2002 θ □ ↵≤ θ&□ Tδ□ T|θ□ ψ□ ↔β⊆σ□ □ □ ↵=θT >=∴T #⌋δ—+~. εT]φ⟨TT 31.7.2002θ ψ□ ↔β⊆σℑ|β⊆σℑ+υ ∫□ |<□ Tε |□ |™ □ □ □ βJ+~θ~. 31.3.2003 H□ {⌠↵⌠ ∃εσ□ ∴T|↵⌠+~ ψ□ <∫□ +>± □ H□ □ φ⟨TT. θψ⌊√<□ T⊕≤□ εTT+<□ T εT]φ⟨TT ™⟨σ□ ∩™⟨ ⊦″υ ∫″∴T ↵≤θT>=H⌋|□ {⌠…↵ ≤θT ™⟨φ⟨√σℑT #⌋φ⟨TTεTT.

(μ) 31.3.2003 εσℑ⊕≤□ ψ⌊TT™⟨|+ νεT□ ↵±∴T σℑ√.10,00,000 1.4.2002 θT+ &□ 31.7.2002 εσℑ⊕≤□ νεT□ ↵±∴T σℑ√.2,50,000

(_) δ□ +ε™⟨◊σ□ □ ↵⌠ δ□ √∅∴ ⊦″υ ∫□ + σℑ√.2,12,000

(δ—) ⊦″υ ∫□ θχ⊆…∴ Y″™□ ⊕≤□ &□ υ⊃{∧ #⌋δ—θ KσℑT⊂∴T⏐↵⌈+~ ∃< ∫ □ +>± □ H□ □ σTT

	σℑ√.
ν<⌊⇑	6,000
; ∫ε√	1,500
ϑ™□ ∴T	27,000
νεT□ ↵≤+ KσℑT⊂∴T	9,000
⏐|□ ↵≤≥θ∴T	8,000
□ &□ {∧ |□ ©E	1,200
⏐|—+{ ⌈+>×/□ δ…ω□ θ↓	4,200
φ⟨T+⏐ ™⟨+□ |∏ ™⟨σℑT>•T<□ ∴	30,000
νεT□ ↵±∴□ |∏ ↵≤MTω□ H□	12,600
σ□ □ υ″↵ϒ∴T	2,400

(M{″⊦⊄ σℑ√.850 θψ⌊√<□ T εTT+<□ T ↵≤∴ε∨)

κ⊆< ∫□ σℑΔ KσℑT⊂∴T	4,800
&⌊∏ℜσ↵≤…σℑ′ |□ ©E	2,600
⏐β⊆< ∫□ ∃T↵≤ KσℑT⊂∴T	7,200

1.9.2002 εσℑ⊕≤□ νεT□ ↵≤+<□ σℑT∴⊕≤□ ε&□ *f* #⌊*′+|□ ∨ σℑ√.5,000

Section– C

III. Answer any two of the following. 2 x 20 = 40M

14. The Balance Sheet of Deepak limited as on 31.3.2004 was as under.

Liabilities	Rs.	Assets	Rs.
4000 equity shares of Rs.100 each	4,00,000	Land of Building	2,50,000
		Machinery	1,20,000
General reserve	50,000	Investment at cost	70,000
P/L account	50,000	(Market value Rs.60,000)	
Creditors			

Provision for Taxation	90,000	Debtors	1,00,000
	40,000	Stock	80,000
		Cash at Bank	10,000
	6,30,000		6,30,000

Additional Information:

a.Land and Building and Machinery are valued at Rs.2,40,000 and Rs.95,000

b. Bad debts Rs.5,000

c. Good will is to be taken at Rs.50,000

d. The normal rate of dividend declared by such type of companies is 15% on paid up capital

e. The average rate of dividend declared and paid by this company is 20% on its paid up capital. Calculate fair value of equity shares.

31.3.2004

H□ {⌈ B|□ ↵⌉∗∃Tϕ⊃&□ ↵≤+□ | | φ⌊TT↵≤¬ □ δ—| ν|□ □ ∴ |□ {⌈… ~>•Tε □ ε∩ □ &□ θ~.

ν|□ □ ∴T	σℑ√.	□ δ□ T| ∴T	σ
4,000 □ ↵⌈∩{⌈ ψ□ {″∴T 100σℑ√. #=⟩(	4,00,000	υ⌈□ √∃T υ⌈□ εH□ ∴T	2,50,0
κ⊆< ⌈□ σℑΔ]∪σℑT∩	50,000	φ⟨T+| ™□ ∴T	1,20,0
⊦″υ⌈″ θχ⊆…∴ Y″™□	50,000	□ |≥T…□ &□ T∴(K↓<□	70,0
□ TTΔ<□ ™⟨∴T	90,000	(ε√ℜσ¬{∧ ∃∴Tε 60,000)	
|□ θT□ ∴⊕≤□ ≅σ□ ∈≥T	40,000	□ TTΔ| >•δ□ T| ∴T	1,00,0
		δ□ σℑT⊛□	80,0
		υ″↔+⊕≤□ ⊦≪ θ>•<□ T	10,0
	6,30,000		6,30,0

ν<□ θ|□ ∨ δ□ ε√#□ σℑεTTэ

1.

υ ∫□ √∃T υ ∫□ εH□ ∴T εT]φ⟨TT φ⟨T+|™□ ∴T σℑ√.24,000 εT]φ⟨TT σℑ√.95,000∴⊕≤□ ∃∴Tε ↵≤≥…□ &□ θ∃.

2. σ□ □ υ″↵ϒ∴T σℑ√.5,000

3. >•T&□ ∃⎬∧ σℑ√.50,000 ∴T>± ρδ□ T↵=ψ⁂

4. □ σℑ↵≤ψ⌊T→θ ↵≤+□ |⎮∴⎬⊄ κ⊆< ∫□ σℑΔ &□ ∃&⌊+&□ T ≠σ≥T #⌊∗′+#=θ ε TT∴< ∫□ θ+□ |∏ 15% >± □ σℑ□ σTT+#⟨&□ ψ⌊T→θ~.

5. δ□ >•≥T &□ ∃&⌊+&□ T ≠σ≥T 20% #⌊∗′+≡θ εT√∴< ∫□ θ+□ |∏ □ ↵⌈∩{⌈ ψ□ {″ φ⟨TT↵≤| ∃∴TεθT ↵≤θT>=θTεTT.

15. The following trail balance has been extracted from the books of XYZ Ltd. As on 31.3.2001.youare required to prepare profit and loss account and Balance sheet as on that date.

Debit	Rs.	Credit	Rs.
Land of Buildings	34,000	Share Capital	1,00,000
Furniture	6,000	General reserve	5,000
Plant & Machinery	15,000	10% Debentures	40,000
Stock 31.3.2001	75,000	Creditors	4,000
Salaries	25,000	Gross Profit	75,000
Debtors	10,000	Interest on investments	1,000
5% Investments	20,000	Profit & Loss a/c on 1.4	35,000
Bank	5,000		
Advance income Tax	2,000		
Debenture interest	2,000		
Directors fee	7,000		
Rent rates & Insurance	24,000		
Goodwill	35,000		
	2,60,000		2,60,000

1. Depreciation on assets

Land and buildings at 10%p.a

Plant and Machinery at 8% p.a

2. Provision for bad debts at 6%
3. The directors have recommended
   a. Transfer Rs.3,000 to general reserve account
   b. Equity dividend at 10% on the paid up capital
   c. Provision for income Tax for Rs.4,000

31.3.2001 H□ { ⌠XYZLtd.ν+↵≤ ~>•Tε □ ε∩□ &□ θ~. ⌡″υ ⌠″ θχ⊆…∴ Y″™□ εT] φ⟨TT □ δ—⏐ ν|□ □ ∴ |□ { ⌠…□ ™⟨φ⟨√σℑT #⌋φ⟨TTεTT.

&⌊_{∧	σℑ√.	⏐ℜ↵&□ {∧	σℑ√.
υ⌠□ √∃T υ⌠□ εH□ ∴T	34,000	εT√∴<⌠□ θεTT	1,00,000
|□ □ ↓□ #⟨σΨ	6,000	κ⊆<⌠□ σℑΔ]∪σℑT∩	5,000
β⊆′+≥T φ⟨T+⏐™□ ∴T	15,000	10% &□ υ⊃+#⟨σℑT′	40,000
δ□ σℑT⊕≤□ 31.3.2001	75,000	□ TTΔ<□ ™⟨∴T	4,000
ϑ™□ ∴T	25,000	δ□ √⏐∴ ⌡″υ ⌠□ +	75,000
□ TTΔ⏐>•δ□ T⏐∴T	10,000	|□ ν≥T… □ &□ T∴□ |∏ ε&	1,000
5% □ |≥T… □ &□ T∴T	20,000	⌡″υ ⌠″ θχ⊆…∴ Y″™□ 1.4	35,000
υ″↔+⊕≤□	5,000		
ν&□ ∩θT◊ {″⊕≤□ ◊	2,000		
&□ υ⊃+#⟨σℑ′□ |∏ ε&□	2,000		
&⌊∏ℜσ↵≤…σℑ′ |□ ©E	7,000		
ν<⌊⇑ ≠σ≥T′ ; ⌠ε√	24,000		
>•T&□ ∃⌡∧	35,000		
	2,60,000		2,60,000

1. υ ∫□ √∃T υ ∫□ εH□ ∴□ |∏ δ□ +ε™⟨δ□ σ□ □ ↵∫ 10%. β⊆′+≥T φ⟨T+| ™□ ∴□ |∏ 8% ™⟨σℑ>•T<□ ∴ ≅σ□ ∈≥T #⌋φ⟨TTεTT.
2. σ□ □ υ″↵∫∴ □ ~∫ □ TTΔ|>•δ□ T|∴□ |∏ 6%
3. κ⊆< ∫□ σℑΔ]∪σℑT∩⊕≤□ εT[⇓+|□ ∨ σℑ,000
4. □ ↵⌠∩{⌠ ψ□ {″ #⌊∗′+≡θ εT√∴< ∫□ θ+□ |∏ 10% &□ ∃&⌊+&□ T′
5. □ <□ φ⟨T |□ θT□ □ ~∫ σℑ√. 4,000 ≅σ□ ∈≥T #⌋φ⟨TTεTT.

16. X Company Ltd. Was taken over by Y come up on the following terms.
    a.The 'Y' Company is to assume the liabilities and to take over the assets at book value.
    b. The 'Y' Company is to discharge the debentures in 'X' Company at a premium of 5% is the issue of debentures in Y company.
    c.The Y Company is to pay the share holders in the X Company Rs.10 per share in cash and to give three Rs.10 shares in Y Company for every share in X Company.

    The following is the Balance Sheet of X Company Ltd. As on 31 Dec.2005

Liabilities	Rs.	Assets	Rs.
Capital 47,500 shares paid up 20 each	9,50,000	Goodwill	7,00,000
5% Debentures	2,40,000	Buildings	3,13,000
Reserve Fund	3,00,000	Plant	64,200
Creditors	1,53,000	Fixtures	17,000
P/L account	99,200	Debtors	2,19,800
		Stock	3,86,200
		Cash	42,000
	17,42,000		17,42,000

Show ledger accounts to close the books of X and opening entries in the books of Y.

|↵⌠+~ ω□ σℑ™⟨T∴□ |∏↵≤+□ |ϰ↵≤+□ |↵⌠ δ□ +♥θ+ #⌋δ□ T⊕≤□ +≥T+~.

(μ) ϒ ↵≤+□ |ϰ↵≤+□ ||□ δ□ T|∴θT ν|□ □ ∴θT |□ ∨δ□ |↵±∴ ∃∴Tε ψ⌋TσℑT⊕≤ □ ρδ□ T↵=θTθT.

(_) χ ↵≤+□ ||&□ υ⊃+#⟨σℑ′θT 5%||©∃Tφ⟨T+™℘ ↵≤+□ ||&□ υ⊃+#⟨σℑ′⟩⊄ #⌊∗′+#⟨TθT

(δ—) ϒ ↵≤+□ | |χ ↵≤+□ | |}⊄□ | |□ ⇐ ψ□ ≥⊕≤□ σℑ√.10 θ>•<□ T #⌊∗′+#⟨T≥⊕≤ □ ,χ ↵≤+□ | | }⊄□ ⍞| ⇐ψ□ {″⊕≤⊽ ↵≤+□ | |}⊄↵⌈ 3 ψ□ {″∴T σℑ√.10 ∃∴Tε >•∴∃ X″↓#⌋φ⟨TT≥⊕≤□ ν+⊥↵≤]+≡].

31.12.2005 θ ↵≤+□ | |□ δ—| ν|□ □ ∴ |□ {⌈…

ν|□ □ ∴T	σℑ√.	□ δ—|	σℑ√.
47,500 ψ□ {″⊕≤□ σℑ√. 20#=⟩(	9,50,000	>•T&□ ∃}∧	7,00,000
5% &□ υ⊃+#⟨σℑT′	2,40,000	υ⌈□ εH□ ∴T	3,13,000
]∪σℑT∩ □ ~⌈	3,00,000	β⊆′+≥T	64,200
}″υ⌈″ θχ⊆…∴ Y″™□	99,200	□ |□ ↵≤σℑΔ″∴T	17,000
□ TTΔ<□ ™⟨∴T	1,53,000	□ TTΔ| >•δ□ T| ∴T	2,19,800
		δ□ σℑT⊕≤□	3,86,200
		θ>•<□ T	42,000
	17,42,200		17,42,200

χ ↵≤+□ | |□ ∨δ□ |↵±∴}⊄ νεδ□ σℑψ⌊T→θ Y″™□ ∴T #⟨√|□ ¥&□∨δ□ |↵ ±∴}⊄| β⊆σℑ+υ⌈□ |□ θT∴T |⍞ φ⟨T+&□ .

J.M.JCOLLEGE FOR WOMEN, TENALI(Autonomous)

III B.Com General & Computers

Corporate Accounting

Semester – VI

Time : 3Hrs. **Max.Marks:70**

Section– A

I. Answer all of the following. **10 x 1 = 10M**

1. What is meant by Internal Reconstruction?
   ν+™⟨σℑZ™⟨ |□ ∨θ]□ σ□ □ ΔεTT νθ>± H⌋∃T?
2. Why capital Reduction Account is Opened?
   εT√∴< ∫□ θ ™⟨∠Z+|□ ∨ Y″™□ θT μ+<□ T⊕≤□ ™⟨φ⟨√σℑT #⌋κ⊆|σℑT?
3. What is the difference between Internal Reconstruction and external Reconstruction?
   ν+™⟨σℑZ™⟨ |□ ∨θ]□ σ□ □ Δ″□ ↵⌠ □ ς—″σℑZ™⟨ |□σ∨θ]□Δ″□ ↵⌠ >●∴ ™⌋&
   □ ≅∃T?
4. Mention the important books maintained by Bank.
   υ″↔+⊕≤□ }⊄ □ σℑ∩ς—″+#⟨ □ &⌋εTTK↔ψ⌊T→θ |□ ∨δ□ |↵±∴θT ™⌊∴|□ +
   &□ .
5. What do you mean by Non performing Assets?
   □ σℑσℑ∅↵≤ □ δ□ T|∴T ν+ϕ⟩ ≅∃T{⌠?
6. What are different types of insurances?
   ;∫ε√}⊄ σℑ↵±∴T ≅∃?
7. What is meant by valuation Balance Sheet?
   εTT}″↔+↵≤θ □ δ—| ν|□ □ ∴ |□ {⌠… νθ>± H⌋∃T?
8. What is meant by fire Insurance?
   ν∠□ ;∫ε√ νθ>± H⌋∃T?
9. Define Rebate on bills discounted.
   _∴T′∴T &□ κ∑¬+≥T□ |∏]υ⟩≥TθT □ σℑ∩≡+#⟨+&□ ?
10. What is Endorsement and Guarantees?
    □ ~♥∴T >⇞↔σℑ+{ϒ∴T νθ>± H⌋∃T?

Section– B

II. Answer any two of the following. 2 x 10 = 20M

11. Thefollowing in an extract from the Trail Balance of Andhra Bank as at 31.3.2008.

	Rs.	Rs.
Bills discounted	51,50,000	
Rebate on bills discounted due April 2007		30,501
Discount received		1,45,500

An analysis of bills discounted as shown above shows the following.

Due date of bills	**Amount**	**Term(months)**	**Discounts @ %PA**
Jan.13th	7,50,000	4	12
Feb 17th	6,00,000	3	10

March 6th	4,00,000	4	11
March 16th	2,00,000	2	10

Find out the amount of discount to be credited to Profit and Loss Account and pass appropriate entries.

31.12.2002 □ +| < ∫□ υ″↔+⊕≤□ φ⌊TT↵≤¬ ν+↵≤Δ″ | ↵⌠+~ ∃< ∫□ +>± ε∨θ□ ~.

σℑ√. σℑ√.

&□ κ∑¬+{∧ #⌋δ—θ _∴T′∴T 51,50,000

≅| |—φ⟨T⌉∧ 1, 2007 &□ κ∑¬+{∧ #⌋δ—θ _∴T′∴T□ |∏]υ⟩≥T

30,501

εδ□ √⌉⊃∏θ &□ κ∑¬+{∧ 1,45,500

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12. From following particulars prepare fire revenue a/c for year ending 31.3.2006.

	Rs.
Claims paid	9,60,000
Claims as on 1.4.2005	80,000
Claims intimated but not accepted on 31.3.06	20,000
Claims intimated and accepted but not paid on 31.03.06	1,20,000
Premium received	24,00,000
Re-insurance premium	2,40,000

Commission	4,00,000
Commission on reinsurance ceded	20,000
Commission on reinsurance accepted	10,000
Expenses of management	6,10,000
Provision for unexpired risk on 1.04.05	8,00,000
Additional provision of unexpired risk	40,000
Bonus in reduction of premium	24,000

You are required to provide for additional reserve for required risks at 1% of net premium in addition to opening balance.

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13. Prepare revenue Account of LIC – West Zone from the following.

Particulars	Rs.	Particulars	Rs.
Claims by death	76,000	Claims by maturity	30,250
Premiums	7,26,690	Transfer fees	129
Consideration for annuities granted	82,120	Annuities paid	53,454
Bonus paid in cash	2,420	Expenses of management	31,924
Commission	9,570	Interest dividend	97,836
IT on Interim dividend	35,710	Surrenders	13,140
Bonus in reduction of premium	980	Dividend paid on capital	5,500
Life Insurance fund on 1.4.2003	15,00,000		

Paid up capital of the corporation is Rs.5,00,000 and the net liability as per actuary's valuation is Rs.10,00,000 on 31.12.2004.

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Section– C

III. Answer any two of the following. 2 x 20 = 40M

14. The Balance Sheet of unsuccessful company was as following on 31.3.2004.

Liabilities	Rs.	Assets	Rs.
Share Capital		Buildings	1,60,000
5,000, 8% Pref. shares of 10 each	50,000	Machinery	80,000
		Furniture	20,000
30,000 Equity shares of Rs.10 each		Debtors	50,000
Creditors	3,00,000	Discount on issue of shares	10,000
	50,000	Profit & Loss Account	80,000
	4,00,000		4,00,000

On the above data the following scheme o internal reconstruction was accepted.

a. Rs.10 preference shares be reduced on an equal number of fully paid reference shares of Rs.6 each.

b. Rs.10equity share be reduced by Rs.6 each through total number of equity shares will remain the same.

c. That the remaining amount thus available is apportioned as follows.

   i. To write off Rs.60,000 from buildings, Rs.30,000 from machinery, Rs.6,000 from furniture and the balance available from debtors.

Prepare the Balance sheet of the company after implementation of above scheme.

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15. Prepare the Balance sheet of Aravind Bank Ltd. As on 31st December 2004 from the following particulars.

Debit	Rs.	Credit	Rs.

Money at call and short notice	5,000	Paid up capital	10,000
Investments	30,000	Authorised capital Rs.50,000	
Bills discounted and purchased	4,000	Bills payable	5,000
Furniture and fixtures	1,000	Current accounts	25,000
Land and Buildings	17,000	Fixed deposits	14,000
Loans	8,000	Profit for the year	4,000
Cash credits	3,000	Savings Bank accounts	10,000
Cash on hand and at bank	10,000	Reserve fund	10,000.
	78,000		78,000

The profit for the year is arrived at before making adjustments for unexpired discount Rs.50 on bills discounted during the year not matured on 31st December 2004. Acceptances and endorsements on behalf of customers Rs.2,000 and claims against the bank not acknowledged as debts amounted to Rs.500.

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16. From the following particulars, prepare Revenue Account and Balance Sheet of Life Insurance Corporation as on 31.12.2004.

Debit Balance	Rs.	Credit Balance	Rs.
Claims by death	1,00,000	Capital	1,00,000
Claims by maturity	3,00,000	Insurance fund	8,00,000
Surrenders	30,000	Reserve fund	3,00,000
Annuities	20,000	Premiums	3,00,000
Cash bonus	10,000	Registration fee	1,00,000
Bonus in reduction of premiums	20,000	Consideration for annuities	50,000
Buildings	3,70,000	Bills payable	5,000
Investments	5,00,000		
Loans	3,00,000		
Bills receivable	5,000		
	16,55,000		16,55,000

Adjustments:

i. Claims admitted by maturity but not paid Rs.15,000

ii. Further bonus utilized for reduction of premiums Rs.5,000

iii. Outstanding premium Rs.25,000

iv. Reinsurance claims recoveries by death Rs.10,000

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BCom(Computers) SYLLABUS

Semester-III

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

SUBJECT: COMPUTER SCIENCE

PAPER IV: DATA BASE MANAGEMENT SYSTEM

IIBCOM COMP III SEMESTER SYLABUS

UNIT-I

THE DATABASE ENVIRONMENT

Introduction-basic concepts and definitions-traditional file processing system-the database approach-the range of database applications-advantages of database approach-costs and risks of the database approach-components of the database environment-evolution of database systems.

UNIT-II

DATABASE DEVELOPMENT PROCESS

Introduction-database development with in information systems development-Database development process-three-schema architecture for database development-three-Tiered database location architecture.

UNIT-III

MODELING DATA IN THE ORGANIZATION

Introduction-modeling the rules of the organization-the er-model entity-relationship Model constructs-relationships.

THE ENHANCED E-R MODEL AND BUSINESS RULES

Introduction-representing super types and sub types-specifying constraints in super/sub Type relationship-entity clustering.

UNIT-IV

LOGICAL DATABASE DESIGN AND THE RELARTIONAL MODEL

Introduction-the relational data model-integrity constraints-transforming eer diagrams To relations.

NORMALIZATON

Introduction to normalization-the basic normal forms-first normal form-second normal form-third normal form-merging relations.

UNIT-V

SQL

Introduction-history of the sql standard-the role of sql in a database architecture-the sql environment-defining a database in sql-inserting,updating and deleting data-internal schema definitions in rdbms-processing single tables.

Unit wise weight age of marks:

Unit	Essays(15M) (any three)	Short Aswers(5M) (any three)	Very short Ansewers(2M)(all)
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed text books:

Modern Database Management –JEFFREY A.HOFFER,MARY B.PRESCOTTFRED R.Mc FADDEN 6TH Edition

Reference books:

1.SQL/PL SQL The programming language of ORACLE-IVAN BAY ROSS

2.ORACLE-IVAN BAY ROSS

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

SUBJECT: COMPUTER SCIENCE

PAPER IV: DATA BASE MANAGEMENT SYSTEM

IIBCOM COMP III SEMESTER MODEL PAPER

Time: 3Hrs **Max. Marks: 70M**

I. Answer any three of the following **3X15=45**

1. Explain about E-R Model?
2. Write about three- schema architecture?
3. Explain about first three normal forms?
4. Explain the Constraints in super class and sub class?
5. Write about DML Commands in SQL?

II. Answer any three of the following **3X5=15**

6. Explain about database architecture?
7. Write about referential integrity?
8. Create an Employee table and find the employee who earns highest salary?
9. Write about entity Clustering?
10. What are advantages of DBMS?

III. Answer all of the fallowing **5X2=10**

11. What is super type and sub type?
12. Explain the roles of DBA?
13. What is Database?
14. What is the difference between varchar and varchar?
15. What is transforming?

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

SUBJECT: COMPUTER SCIENCE

PAPER IV: DATA BASE MANAGEMENT SYSTEM

IIBCOM COMP III SEMESTER PRACTICAL LAB CYCLE

Time: 3 Hrs Max. Marks:50m

1. Creation of tables
2. Insert the records into the table
3. Delete the records from the table
4. Modifying the records on the table
5. Drop the table
6. Get all the tables list from the database
7. Create the queries
8. Create the queries from the dual table
9. Nested queries
10. Demonstration on different clauses
11. Usage of different functions

Semester-IV

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER IV: WEB TECHNOLOGIES
II B.Com (COMP) IV SEMESTER SYLLABUS

UNIT 1

HTML Basics

Introduction: HTML, XML, and the World Wide Web.

HTML: Basic HTML , The Document body ,text ,hyperlinks ,adding more formatting, lists , Tables ,using colors and images ,images.

UNIT 2

More HTML : Multimedia objects ,frames ,forms-towards interactivity ,The HTML document head in detail ,XHTML-an evolutionary markup.

Cascading style sheets: Introduction, Using styles: Simple examples, Defining your own styles, properties and values in styles, Styles sheets-A worked example, Formatting blocks of information ,Layers.

UNIT 3

An introduction to java script: what is dynamic html, java script, javascript- the basics, variables, string manipulation, mathematical functions, statements, operators, arrays, functions.

UNIT 4

Objects in java script: data and objects in java script, regular expressions, exception handling, built in objects, events.

UNIT 5

Dynamic HTML with java script: data validation, opening a new window, messages and confirmations, the status bar, writing to a different frame, rollover buttons, moving images, multiple pages in a single download, A text-only menu system, floating logos.

Unit wise weight age of marks:

Unit	Essays(15M) (any three)	Short Aswers(5M) (any three)	Very short Ansewers(2M)(all)
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Book:

Chris bates, web programming building internet applications, second edition, wiley (2007)

Reference books:

1. Paul S. Wang Sanda S. Katila, An introduction to web design plus programming, Thomson (2007)
2. Robert w. Sebesta, Programming the world wide web, third edition, Pearson education(2007).
3. Thomas A. powell, the complete reference HTML & XHTML, fourth edition, Tata McGraw Hill(2006).
4. Abders Moller and Michael schwartzbach, An introduction to XML and web technologies, Addison Wesley(2006).
5. Joel sklar, principles of web design, Thomson(2007).
6. Raj kamal, internet and web technologies, Tata McGraw hill(2007).
7. Deitel, et al., internet and world wide web: how to program, 3rd edition, phi(2008).
8. gopalan & akilandeswari, web technology: a developer's perspective, PHI(2008).

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER IV: WEB TECHNOLOGIES
II B.Com (Comp) IV SEMESTER MODEL QUESTION PAPER

Time: 3Hrs **Max. Marks: 70 M**

I. Answer any three of the following: **3 X 15 = 45 M**

1. Explain different lists in html with example.

2. Explain the types of cascading style sheets with examples.

3. List out the various operators available in Java script with suitable examples.

4. Explain in detail the built in objects in Java script.

5. Explain data validation.

II. Answer any three of the following: **3 X 5 =15 M**

6. Explain the structure of a HMTL program.

7. What are forms? Create a form your college web site.

8. What is an array? Discuss the structure of an array with an example.

9. Write about exceptional handling.

10. Write about rollover buttons in DHTML.

III. Answer all the following: **5 X 2 = 10 M**

11. What is world wide web?

12. What is domain name?

13. What do you mean by hyperlinks?

14. What are class selectors?

15. What are clickable images?

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER IV: WEB TECHNOLOGIES
II B.Com (COMP) IV SEMESTER LAB CYCLE

1. Write a HMTL program illustrating text formatting.

2. Illustrate font variations in your HMTL code.

3. Prepare a sample code to illustrate links between different sections of the page.

4. Create a simple HMTL program to illustrate three types of lists.

5. Embed a real player in your web page.

6. Embed a calendar object in your web page.

7. Create an applet that accepts two numbers and perform all the arithmetic operators on them.

8. Create nested table to store your curriculum.

9. Create a form that accepts the information from the subscriber of a mailing system.

10. Write a Java script to accept the first, middle and last names of the user and print the name.

11. Evaluate the following:

a) ”10”+”90”

b) (10<8)>10:8

c)J=(i++)+(--i)+(++i)+(i++)where i=2

12. Write a script to find the factorial of a given number using functions.

13. Write a script to print all primes within the given range.

14. Write a program to sort the array elements using”Bubble Sort” technique.

15. Write a program in Java script to implements “Binary Search”technique.

Semester-V

SUBJECT: COMPUTER SCIENCE
PAPER VII: ACCOUNTS BY TALLY
III BCOM COMP V SEMESTER SYLLABUS

UNIT-I:

MANUAL ACCOUNTING

Need for Accounting
Types of Accounts
Rules of Debit and Credit
Accounting Principles
Journal & Ledger
Trial balance
Final accounts
Balance sheet & Adjustment entries

UNIT-II

Tally 5.4

An Introduction
Starting Tally
Main parts of Tally main screen
Creating a company and starting accounts
Selecting a company
Shutting a company
Working on active company
Gateway of Tally main menu accounting features
Inventory features

UNIT-III

Using Tally 5.4

Masters-accounts information
Current assets and liability
Fixed assets
Investments loans
Create a new group
Create new primary group master configurations
Accounts
Masters inventory masters

UNIT-IV:

Ledgers

Multiple Ledgers
Cost categories and cost centers
Voucher types
Inventory Information
Stock categories
Stock item
Unit of measures

UNIT-V

Practicing in Tally 5.4

Voucher entry
Inventory Vouchers
Viewing reports
Accounts reports
Profit and loss accounts
Stock summary
Trail balance
Statements of Accounts
Inventory books
Cash flow
Day book

Unit wise Weight age of marks:

Unit	Essays(15M)	Short Answers(5M)	Very Short Answers(2M)

	(Any three)	(Any three)	(All)
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Text Books:

Accounts by Tally-Lalitha B. Singh
Vishnu B. Singh

Reference Books:

Implementing Tally 5.4-K.K Nadhani

JMJ COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII: ACCOUNTS BY TALLY
III BCOM COMP V SEMESTER MODEL PAPER

Time: 3Hrs **MaxMarks: 70M**

I. Answer any three of the following **3X15=45M**

1. Explain Control Ledger groups?
2. Define Integrated and non-integrated accounts?
3. Explain Stock group and stock items?
4. Explain about concepts and conventions?
5. Explain sales tax and profit margins?

II. Answer any three of the following **3X5=15M**

6. Explain types of accounts with examples?
7. Differences between single entry system and double entry system?
8. Advantages and disadvantages of trial balance?
9. Explain Functions of Accounting?
10. What is the process to prepare final accounts?

III. Answer all the following **5X2=10M**

11. What is Accounting?
12. Difference between Journal and Ledger?
13. Define principle of double entry system?
14. Difference between tangible and intangible assets?
15. Explain tangible and intangible assets?

JMJ COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII: ACCOUNTS BY TALLY
III BCOM COMP LAB CYCLE

1. Demonstration on Company creation with Bank Reconciliation statement
2. Demonstration on Security control
3. Demonstration on Stock Journal
4. Demonstration on ales Invoice
5. Demonstration on company creation with two partners
6. Demonstration on company creation with security control
7. Demonstration on Stock categories

8. Demonstration on Viewing reports
9. Demonstration on Accounts reports
10. Demonstration on Profit and loss accounts
11. Demonstration on Stock summary
12. Demonstration on Trail balance
13. Demonstration on Statements of Accounts
14. Demonstration on Inventory books
15. Demonstration on Cash flow

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

PAPER VI.I: E-COMMERCE

III BCOM COMP VI SEMESTER SYLABUS

Unit - I

Overview of Electronic Commerce

Main Activities of E-Commerce, Broad Goals of E-commerce, E-Commerce technical Components, Functions of E-commerce, Prospects of e-commerce, Advantages of E-Commerce, Disadvantages of E-Commerce,

Unit - II

Pre-requisites of Electronic Commerce,

Scope of E-commerce, E-commerce Technical Architecture, E-commerce Strategies, Progress of E-Commerce in India, E-Commerce Essentials, E-commerce applications, Foundation of E-Commerce, Growth of E-Commerce ,

Unit - III

Driving the E-Commerce Revolution. E-commerce Activities, Matrix of E-commerce models, B2C, B2B, B2B Boom, E-Commerce opportunity Frame work, Developing an E-Commerce Strategy, International E-Commerce, International strategy Development, Dotcom Companies.

Unit - IV

Electronic Market

Online shopping, Online purchasing, Electronic Market, Three models of Electronic Market, Markets Category, Interactive Marketing, One-to-one Marketing, Permission Marketing, pull and Push technologies, B2B Hubs, B2B market places.

Unit - V

Electronic Business

Electronic Business applications, Emerging applications, Electronic Business Architecture, AMR Model for Electronic Business, Evolution of Electronic Business Application, Dotcom companies, The Indian scenario for E-Business.

Prescribed Book:

1. E-Commerce Concepts. Models, Strategies C.S.V Murthy, Himalaya Publishing House.

Reference Book:

1. E-Commerce (A Management perspective) Turban, King Viehland, lee Pearson Education.

Unit wise weight age of marks:

Unit	Essays(15M) (any three)	Short Aswers(5M) (any three)	Very short Ansewers(2M)(all)
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

PAPER VI.I: E-COMMERCE

V SEMESTER MODEL QUESTION PAPER

Time: 3Hrs **Max. Marks: 70 M**

I. Answer any three of the following: **3 X 15 = 45 M**

1. What are the Advantages &Disadvantages in E-Commerce?

2. Explain E-commerce Essentials?

3. Write about Business to Consumer (B2C) Commerce?

4. Explain about three models of electronic market.

5. Explain about Electronic Business Architecture ?

II. Answer any three of the following: **3 X 5 =15 M**

6. Write about the Main Activities of E-Commerce.

7. What are E-commerce applications?

8. Explain the Matrix of E-commerce models?

9. Difference between pull & push.

10. Explain AMR Model for Electronic Business?

III. Answer all the following: **5 X 2 = 10 M**

11. List any two Technical Components?.

12. What are Pre-requisites of Electronic Commerce?

13. What are Dotcom Companies?

14. What is Electronic Market?

15. Define Electronic Business?

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS): TENALI

PAPER-VI.II: MANAGEMENT OF INFORMATION SYSTEMS

III B.COM COMP-V SEMESTER SYLLABUS

Unit – I

Chapter.1: The Meaning and Role of Management Information Systems

What is Management Information System?

Note on Decision Support Systems

What is the Systems approach: The increased complexity of the business, increased complexity of management?

The system view of business

MIS organization within the company

Chapter.2: What the Manager should know about Computer Systems

Data processing and the Computer

Operation of a manual information system: Input, Processor, Storage program/ procedure, Output.

Components of a computer system: Input, CPU, Storage, Output, System Alternatives, Data communications.

Conversion of Manual to Computer based systems: System description, Input documents, Output documents, file design, Program logic, System verification, Documentation.

The Data Bank Concepts: Information storage- Manual system, Information storage and Retrieval- Data Bank.

Types of Computer based applications: Batch processing applications, Real-time Applications, decision applications.

Unit – II

Chapter.3: Database Management

The Business setting: Data & Information, What is a Database, Database Management System, Management and the Database.

Enter: The Computer: Electronic Database, DBMS Revisited, The User, Impact on Management.

Objectives of a DBMS: Database technical Overview: Data Aggregates, Data fields (elements), Data records, and Data files.

Physical & Logical storage structures: Linked list structure, Key list or Indexed-list structure, Hierarchical structure, Network structure.

Relational view of Database

Hierarchical view of the Database

Network view of the Database

Management responsibility

Unit-III

Chapter.4: Information Systems for Decision Making:

Evaluation of an Information System, Basic Information Systems: Financial Information System, Production/Operations System, Marketing Information System, Personnel Information Systems, And Other Information System.

Decision Making and MIS: Programmed and non-programmed decisions, making programmed decisions, making non-programmed decisions.

MIS as a technique for making programmed decisions: The decision rule and the computer, Management Science and Decision rule.

Unit-IV

Chapter.5: Strategic and project planning for MIS

General Business Planning

Appropriate MIS response: Mission Statement, Objectives, Strategic & operating plans.

MIS Planning: General: The need for system view, MIS Objectives, Strategic/ Project planning.

MIS Planning: Details: Needs & Objectives, Planning techniques, work break-down structure, sequence planning, master program schedule, budgeting, reporting techniques, reporting problems, Control through “Completed Action”.

Chapter.6: Conceptual System Design:

Definition, define the problems, Set system objectives,

Establish System constraints: Internal constraints and External constraints.

Determine Information needs: Personal attributes, Organizational environment, Structure of the environment.

Determine Information sources: Analysis and Integration, Information sources-Summary.

Unit-V

Chapter.7: Implementation, Evaluation of the MIS:

Plan the Implementation: Identify implementation task, Establish relationship among task, establish a schedule, Prepare a fast schedule tied to tasks and time, establish reporting and control system.

Acquire Floor space and Plan space Layouts,

Organize for implementation,

Develop procedures for Implementation,

Train the operating, personnel.

Computer related acquisitions: Hardware, Software, Personnel, and Materials.

Develop forms for data collection and Information Dissemination,

Develop the Files

Cutover

Evaluate the MIS

Unit wise Weight age of marks:

Unit	**Essays(15M)** **(Any three)**	**Short Answers(5M)** **(Any three)**	**Very Short Answers(2M)** **(All)**
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Books

- Information Systems for Modern Management- Robert G. Murdick, Joel E. Ross, James R. Claggett Prentice-Hall India- Third edition

Reference Books

- Management of Information Systems 10th Edition
  Managing the Digital Firm- Kenneth C Laudon, Jane P. Laudon

- Management Information System
  Solving Business problems with Information Technology- Gerald V. Post

David L. Anderson

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS): TENALI

PAPER-VI.II :MANAGEMENT OF INFORMATION SYSTEMS

III B.COM COMP-V SEMESTER MODEL PAPER

Time: 3 Hrs **MaxMarks: 70 M**

I. Answer any three of the following: 3X15=45M

1. What are the components of a computer system?
2. Describe database technical overview
3. Explain about basic information systems
4. Explain MIS planning in detailed manner
5. How to evaluate the MIS

II. **Answer any three of the following: 3X5=15M**

6. What is the MIS organization within the company?
7. What are the objectives of DBMS?
8. Explain about decision making & MIS?
9. Summarize general business planning
10. Write a short notes on cutover

III. Answer all of the following: 5X2=10M

11. What is MIS?
12. What is an electronic database?
13. What are the methods of decision making?
14. Define internal & external constraint?
15. What are computer related acquisitions?

Semester-VI

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII.II: FUNDAMENTALS OF C++
B.COM (COMP) V SEMESTER SYLLABUS

Unit –I:
Object Oriented Programming
Introduction to OOP, OOP characteristics: Class, Inheritance, Encapsulation, Abstraction, Polymorphism, Operator Overloading, Function Overloading, Function Defining, Software Reusability. Benefits of OOP, Applications of OOP

Unit-II:
C versus C++:
Comparison between C and C++.
Applications of C++, Structure of C++ Program, Input Statement Cin>> , Output Statement Cout<<, Keywords
Data Types in C++: Built-in-data types, User defined, Derived types,
Operators in C++: Arithmetic Operators, Logical Operators, Relational Operators, Unary Operators: Increment Operator (++), Decrement Operator (--), Insertion operator, Extraction operator, Scope resolution operator, Member dereferencing operator, Manipulators.

Unit –III:
Introduction to Arrays - Declaration of Arrays - Different Types of Arrays: - One Dimensional Array, Two Dimensional Arrays, Multi Dimensional Arrays
Functions in C++: Definition, Function prototyping, Call by value, Call by reference, Return by reference, Inline Functions, Function Overloading, Friend functions, Virtual Functions.

Unit-IV:
Constructors and Destructors:
Constructors: Default Constructor, Parameterized Constructor, Constructors with default arguments, Constructor Overloading, Copy constructor, Dynamic Constructor, Destructors
Operator overloading:
Defining operator overloading, overloading unary operators, overloading binary operators
Unit –V:
Control Structures: If statement, Switch Statement, While Statement, Do..While Statement, For Statement.
Unit wise Weight age of marks:

Unit	Essays(15M) (Any three)	Short Answers(5M)	Very Short Answers(2M)

		(Any three)	**(All)**
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Book:

Object Oriented Programming with C++ by E.Balagurusamy

Reference Books:

1) Introduction to Object Oriented Programming with C++ by Yashavant Kanetkar.
2) Programming with C++ by D.Ravichandran .
3) Let Us C++ by Yashavant Kanetkar.

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII.II: FUNDAMENTALS OF C++
MODEL QUESTION PAPER

Time: 3Hrs **Max. Marks: 70M**

I) Answer any three of the following: 3X15=45M

1) Explain characteristics and benefits of OOP.
2) What are the different operators in C++.
3) Explain parameter passing techniques.
4) Explain about operator overloading?
5) What are the different control structures in C++

II) Answer any three of the following 3X5=15M

6) What are the applications of OOP
7) Comparisons between C and C++
8) Define function and write what is function prototyping?
9) What is a constructor? What are different types of constructors?
10) Write a program in C++ to demonstrate for loop?

III) Answer all the following 5X2=10M

11) What is encapsulation?
12) Write the structure of C++ program?
13) Define Array?
14) What is a destructor?
15) Write the syntax for switch statement

JMJ COLLEGE FOR WOMEN (AUTONOMOUS): TENALI

SUBJECT: COMPUTER SCIENCE

PAPER VII.II - FUNDAMENTALS OF C++

II B.COM (COMP) - VI SEMESTER – LAB CYCLE

1) Write a program to implement static data members and static member function.
2) Demonstration on inheritance.
3) Demonstration on Operators in C++
4) Demonstration on type-casting.
5) Demonstration on Arrays.
6) Demonstration on inline functions.
7) Write a program to implement friend function.
8) Demonstration on virtual functions
9) Write a program to implement multiple constructors and destructor.
10) Write a program for matrix multiplication using dynamic constructor.
11) Write a program to find transpose of matrix using unary operator overloading.
12) Write a program to concatenate strings using binary operator overloading.
13) Demonstration on Control Structures.

JMJ COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII.I: TAXATION PACKAGE
III B.COM (COMP) – VI SEMESTER SYLLABUS

Unit I:

Working with Payroll Info Menu
Features of Tally 9 payroll
Activating Payroll in Tally 9
Payroll configuration, pay Head Creation
Creating Salary Payable Leger
Employee Individual Creation
Vouchers in Tally 9 Payroll
Payroll Buttons, Usage of Voucher Class in Tally 9 Payroll
Payroll Reports in Tally 9

Unit II:

TDS and TCS Accounting
TDS Accounting in Tally 9, Company Creation for TDS
Enabling TDS in Tally 9
Creating TDS asters in Tally 9
Creating Tax Ledger
Creating Party Ledger in Tally 9
Creating a party applicable for Lower/No Deduction
Payment Voucher for TDS, Advance to a party
TDS Reports in Tally 9
TCS Accounting in Tally 9
Certificate of TCS, TCS Exemptions
Creating Party Ledgers for Debtors/Creditors
Printing TCS Challan
TCS Reports in Tally 9

Unit III:

Service Tax
Credit Adjustment
Payment of Service Tax
Features of Service tax in Tally 9
Enabling Service Tax in Tally
Display of Service categories in Statutory Masters
Creating Sales Ledgers of Services, Creating Output Service Tax Ledger

Making Customer Ledgers
Creating Ledgers for Indirect Expenses, Creating Input Service Tax Ledgers
Creating party ledgers for Service Tax, creating Ledgers for Excise
Making purchase vouchers
Making receipts and payments voucher, Making Payments Voucher
Payment of Service Tax in Tally
Making Vouchers for Arrears
Transferring Earlier Service Tax Entries in Tally
Making a Memorandum Voucher
Service Tax Reports, TR6 Challan Titling

Unit IV:

Central Sales Tax
Inter-state sale, Subsequent Sales
CST Transaction Forms
Rate of CST, Filing of CST Returns
CST Features in Tally 9, Activating CST in Tally 9
Setting Invoice for CST
Creating CST Party Ledgers, Creating party Ledgers for sundry Debtors
Creating Sales Ledgers, Creating Purchase Ledgers
Creating CST Ledgers for Sales, Creating CST paid on Purchases Ledger
Creating Purchase Vouchers
Creating Sales Vouchers
Creating Debit and Credit Notes
CST Reports in Tally 9
Auto Fill option for CST

Unit V:

VAT Accounting
VAT Rates
Activating VAT in Tally 9
VAT Classification, Ledger Masters
Vouchers and Transactions
Creating a Purchase Voucher (As Invoice) for VAT
Creating a Sales Voucher (As Invoice) for VAT
Payment of VAT in Tally 9, Creating a Journal Voucher for VAT
Activating MRP Feature
VAT Reports in Tally 9
VAT Forms, VAT Composition
Enabling VAT Composition Returns
VAT Returns Computation Reports

Unit wise Weight age of marks:

Unit	**Essays(15M)** **(Any three)**	**Short Answers(5M)** **(Any three)**	**Very Short Answers(2M)** **(All)**

I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Books:

Tally 9 – Vishnu Priya Singh – CompuTech Publications Ltd.,

Tally 9 Course Kit – Namrata Agrawal – dreatech press

Reference Books:

Implementing Tally 9 – A K Nadhani & K K Nadhani –BPB publications

JMJ COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII.I: TAXATION PACKAGE
III B.COM(COMP) – VI SEMESTER MODEL QUESTION PAPER

Time: 3 Hrs **Max.Marks: 70M**

I. Answer any THREE of the following **3x15=45M**

1. Define Taxation? What are the different types of Taxations?
2. Explain the Payroll Features?
3. What are the VAT Classification and Explain vouchers and Transactions of VAT?
4. What are features of Service Tax?
5. Differentiate between TDS & TCS Accounting?

II. Answer any THREE of the following **3x5=15M**

6. What are the different vouchers in payroll?
7. Write down the steps for generating a report on VAT?
8. How to creating an Input and Output Service Tax Ledger?
9. Explain the features of CST?
10. Write down the steps for printing a Challan?

III. Answer ALL of the following **5x2=10M**

11. What are the VAT Rates?
12. What the CST Transaction forms?
13. Define MRP?
14. How to make a voucher for Arrears?
15. Define TIN?

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JMJ COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VII.I: TAXATION PACKAGE
III B.COM (COMP) – VI SEMESTER LAB CYCLE

1. Creating Sales Vouchers
2. Creating Debit and Credit Notes
3. Demonstration on VAT
4. Display of Service categories in Statutory Masters
5. Creating Sales Ledgers of Services, Creating Output Service Tax Ledger
6. Central Sales Tax
7. Inter-state sale, Subsequent Sales
8. CST Transaction Forms
9. Rate of CST, Filing of CST Returns
10. Demonstration on TDS(Tax deducted source)
11. Demonstration on Payroll
12. Demonstration on Service tax
13. Creating CST Ledgers for Sales, Creating CST paid on Purchases Ledger
14. Setting Invoice for CST
15. Payroll Buttons, Usage of Voucher Class in Tally 9 Payroll
16. Creating a Sales Voucher (As Invoice) for VAT
17. Payment of VAT in Tally 9, Creating a Journal Voucher for VAT

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VIII.I:OPERATING SYSTEMS CONCEPTS
III BCOM COMP VI SEMESTER SYLLABUS

Unit 1
OS Fundamentals and Structure of OS
Introduction – What Operating Systems do – Computer – system organization Computer System Architecture – Operating Systems structure – Operating System operations : Process management - Memory management, storage management, Protection and security – Distributed systems – Computing environments.
System structures – Operating System services – User Operating System interface – system calls – Types of system calls – system programs – Operating system structure – system Boot.

Unit 2
Process concept – Process scheduling – Operations on processes – Inter process communication Examples of IPC systems – Communication in Client server systems. Multithreading and Process Synchronization.
Multithreaded programming – Multithreading models –Thread Libraries – Threading issues – Operating System examples. Process Scheduling –Basic concepts – Scheduling Criteria – Scheduling Algorithms – Multiple process scheduling – Thread scheduling .

Unit 3
Process Synchronization – The Critical section problem – Peter's solution –Synchronization Hardware – Semaphores – Classic problems of Synchronization– Monitors – Synchronization examples.
Deadlocks – System model – Deadlock Characterization – Methods for Handling Deadlocks – Deadlock prevention –Deadlock Avoidance – Deadlock Detection – Recovery from Deadlock.

Unit 4
Memory Management Strategies.
Memory – management strategies – swapping – contiguous Memory allocation –paging – structure of the page table – Segmentation. Virtual – Memory management – Demand paying – Page Replacement. File system – File concept –Access Methods – Directory structure – Protection.

Unit 5
File Systems and I/O Management.
Implementing file systems –File system structure -File system implementation– Directory implementation – Allocation methods – Free space management –Efficiency and Performance – Recovery.

Unit wise Weight age of marks:

Unit	Essays(15M)	Short Answers(5M)	Very Short Answers(2M)
	Internal Choice		
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Book:

Abraham Silberschatz, Peter Baer Galvin, Greg Gagne, Operating System Principles, Seventh Edition, Wiley India Edition (2007) Chapters (1 to 11)

Reference Books:

1. William Stallings, Operating Systems Internals and Design Principles, Fifth Edition, Pearson Education (2007).
2. Andrew S Tanenbaum, Modern Operating Systems, 2nd Edition, Pearson Education.
3. Archer Harris J, Operating Systems, Schaum outline series, Tata McGraw Hill(2006).
4. Davis and Rajkumar, Operating Systems A Systematic view, Sixth Edition, Pearson Education (2007).
5. Bhatt, Introduction to Operating Systems: Concepts and Practice, 2nd Edition, PHI (2008).
6. Stallings, Operating Systems - Internals and Design Principles, 5th Edition, PHI (2007).

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI
SUBJECT: COMPUTER SCIENCE
PAPER VIII.I :OPERATING SYSTEMS CONCEPTS
III BCOM COMP VI SEMESTER MODEL PAPER

Time: 3Hrs **MaxMarks: 70M**

I. Answer any three of the following: **3X15=45M**

1. What is a system call? Different types of system calls?
2. Discuss any two scheduling algorithms in detail.
3. What is a deadlock? Explain different dead lock prevention measures?
4. Explain the FIFO page replacement algorithm?
5. Explain about file system structure?

II. Answer any three of the following: **3X5=15M**

6. Discuss about storage structure?
7. Define a process. Explain the different ways of scheduling Processes.
8. Write about monitors.
9. Explain segmentation.
10. Write about free space management.

III. Answer all the following: **5X2=10M**

11. Mainframe systems?
12. Context switch?
13. Paging?
14. Segmentation?
15. File attributes?

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

PAPER VIII.II: FUNDAMENTALS OF INTERNET

III BCOM COMP VI SEMESTER SYLABUS

Unit - I

The Internet

The internet defined ;Internet history:1960's telecommunications,1970's telecommunications,1980's telecommunications, 1990's telecommunications, Internet Growth;

The way the internet works: Network Benfits, interconnected networks and communication,Physical components, network connections, Client – server model, IP addresses, Internet protocol version6(IPv6),Web page retrieval.

Unit - II

The World Wide Web

The web defined; Miscellaneous web browser details: Personal preferences; Book marks; Plug-ins and helper applications; Web browser comparisons; Web presentation outline, design, and management: Goal setting, outlining, navigation, designing and coding, revising.

Unit – III

Searching the World wide web

Directories,search engines and metasearch engines: Directories, Search engines, meta search engines, white pages; Search fundaments: search terminology, pattern matching queries, Boolean queries, search domain,search subjects; How does a search engine work:

Search engine components, user interface, searcher, evaluator, gatherer, indexer.

Unit - IV

Fundamentals of Electronic mail

E-mail advantages and disadvantages; Userids, passwords and e-mail addresses: userids,

Passwords, e-mail addresses, domain names, e-mail address determinations; Message components; Mailer features: compose, file and reply, bracketed text and include, forwarding; E-mail inner workings: mailer, mail server, and mail box, store and forward features, central mail school and IMAP, Bounce feature.

Unit - V

Browsing and Publishing

Browser bare bones: Browser window terminology, Menu bar, Tool bar, Hot buttons, Hyperlinks; coast-to-coast surfing: web terminology, uniform resource locator;

Telnet and FTP

Telnet and Remote login: telnet, remote login; file transfer: Graphical file transfer clients, text based file transfer clients, file compression, anonymous file transfer,archie.

Prescribed Book:

1. Fundamentals of the Internet and world wide web- Raymond Greenlaw, Ellen Hepp. Tata Mc Graw Hill.

Reference Book:

1. Using the internet- Barbara Kasser,PHI 4th Edition.

Unit wise weight age of marks:

Unit	Essays(15M) (any three)	Short Aswers(5M) (any three)	Very short Ansewers(2M)(all)
I	1	1	1
II	1	1	1
III	1	1	1

IV	**1**	**1**	**1**
V	**1**	**1**	**1**

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

PAPER VIII.II: FUNDAMENTALS OF INTERNET

III BCOM COMP VI SEMESTER MODEL PAPER

Time: 3Hrs **Max. Marks: 70 M**

I. Answer any three of the following: **3 X 15 = 45 M**

1. Explain the way the internet works?

2. Explain Web presentation outline, design and management?

3. How does a search engine works?

4. Explain advantages and disadvantages of E-mail?

5. Explain about browser bare bones?

II. Answer any three of the following: **3 X 5 =15 M**

6. Write about the internet growth?

7. What are plug-ins and helper applications?

8. Write few common search related terms?

9. Explain mailer features?

10. Explain telnet?

III. Answer all the following: **5 X 2 = 10 M**

11. Define the internet.

12. Define WWW.

13. What are the white pages?

14. Define mailbox.

15. Define surfing?

BCom (General) Syllabus

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

FUNDAMENTALS OF INTERNET

III BCOM Gen V SEMESTER SYLABUS

Unit - I

The Internet

The internet defined ;Internet history:1960's telecommunications,1970's telecommunications,1980's telecommunications, 1990's telecommunications, Internet Growth;

The way the internet works: Network Benfits, interconnected networks and communication,Physical components, network connections, Client – server model, IP addresses, Internet protocol version6(IPv6),Web page retrieval.

Unit - II

The World Wide Web

The web defined; Miscellaneous web browser details: Personal preferences; Book marks; Plug-ins and helper applications; Web browser comparisons; Web presentation outline, design, and management: Goal setting, outlining, navigation, designing and coding, revising.

Unit – III

Searching the World wide web

Directories,search engines and metasearch engines: Directories, Search engines, meta search engines, white pages; Search fundaments: search terminology, pattern matching queries, Boolean queries, search domain,search subjects; How does a search engine work:

Search engine components, user interface, searcher, evaluator, gatherer, indexer.

Unit - IV

Fundamentals of Electronic mail

E-mail advantages and disadvantages; Userids, passwords and e-mail addresses: userids,

Passwords, e-mail addresses, domain names, e-mail address determinations; Message components; Mailer features: compose, file and reply, bracketed text and include, forwarding; E-mail inner workings: mailer, mail server, and mail box, store and forward features, central mail school and IMAP, Bounce feature.

Unit - V

Browsing and Publishing

Browser bare bones: Browser window terminology, Menu bar, Tool bar, Hot buttons, Hyperlinks; coast-to-coast surfing: web terminology, uniform resource locator;

Telnet and FTP

Telnet and Remote login: telnet, remote login; file transfer: Graphical file transfer clients, text based file transfer clients, file compression, anonymous file transfer,archie.

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Unit wise weight age of marks:

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	(any three)	Aswers(5M) (any three)	Ansewers(2M)(all)
I	1	1	1
II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

J.M.J COLLEGE FOR WOMEN (AUTONOMOUS), TENALI

FUNDAMENTALS OF INTERNET

III BCOM Gen V SEMESTER MODEL PAPER

Time: 3Hrs **Max. Marks: 70 M**

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SUBJECT: COMPUTER SCIENCE
ACCOUNTS BY TALLY
III BCOM GEN VI SEMESTER SYLLABUS

UNIT-I:

MANUAL ACCOUNTING

- Need for Accounting
- Types of Accounts
- Rules of Debit and Credit
- Accounting Principles
- Journal & Ledger
- Trial balance
- Final accounts
- Balance sheet & Adjustment entries

UNIT-II

Tally 5.4

- An Introduction
- Starting Tally
- Main parts of Tally main screen
- Creating a company and starting accounts
- Selecting a company

Shutting a company
Working on active company
Gateway of Tally main menu accounting features
Inventory features

UNIT-III

Using Tally 5.4

Masters-accounts information
Current assets and liability
Fixed assets
Investments loans
Create a new group
Create new primary group master configurations
Accounts
Masters inventory masters

UNIT-IV:

Ledgers

Multiple Ledgers
Cost categories and cost centers
Voucher types
Inventory Information
Stock categories
Stock item
Unit of measures

UNIT-V

Practicing in Tally 5.4

Voucher entry
Inventory Vouchers
Viewing reports
Accounts reports
Profit and loss accounts
Stock summary
Trail balance
Statements of Accounts
Inventory books
Cash flow
Day book

Unit wise Weight age of marks:

Unit	**Essays(15M)** **(Any three)**	**Short Answers(5M)** **(Any three)**	**Very Short Answers(2M)** **(All)**
I	1	1	1

II	1	1	1
III	1	1	1
IV	1	1	1
V	1	1	1

Prescribed Text Books:

Accounts by Tally-Lalitha B. Singh
Vishnu B. Singh

Reference Books:

Implementing Tally 5.4-K.K Nadhani

JMJ COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
ACCOUNTS BY TALLY
III BCOM GEN VI SEMESTER MODEL PAPER

Time: 3Hrs **MaxMarks: 70M**

I. Answer any three of the following **3X15=45M**

1. Explain Control Ledger groups?
2. Define Integrated and non-integrated accounts?
3. Explain Stock group and stock items?
4. Explain about concepts and conventions?
5. Explain sales tax and profit margins?

II. Answer any three of the following **3X5=15M**

6. Explain types of accounts with examples?
7. Differences between single entry system and double entry system?
8. Advantages and disadvantages of trial balance?
9. Explain Functions of Accounting?
10. What is the process to prepare final accounts?

III. Answer all the following **5X2=10M**

11. What is Accounting?
12. Difference between Journal and Ledger?
13. Define principle of double entry system?
14. Difference between tangible and intangible assets?
15. Explain tangible and intangible assets?

JMJ COLLEGE FOR WOMEN (AUTONOMOUS): TENALI
SUBJECT: COMPUTER SCIENCE
ACCOUNTS BY TALLY
III BCOM GEN LAB CYCLE

1. Demonstration on Company creation with Bank Reconciliation statement
2. Demonstration on Security control
3. Demonstration on Stock Journal
4. Demonstration on ales Invoice
5. Demonstration on company creation with two partners
6. Demonstration on company creation with security control
7. Demonstration on Stock categories

8. Demonstration on Viewing reports
9. Demonstration on Accounts reports
10. Demonstration on Profit and loss accounts
11. Demonstration on Stock summary
12. Demonstration on Trail balance
13. Demonstration on Statements of Accounts
14. Demonstration on Inventory books
15. Demonstration on Cash flow