

## **B.Com CA with Business Analytics**

**SRI VENKATESWARA UNIVERSITY**

**PROGRAMME: THREE-YEAR B COM**

**B Com. Computer Applications with Business Analytics**

**Domain Subject: Commerce**

**Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)**

**II Year B Com. CA with Business Analytics– Semester – IV**

**Course 4D(1): Analytical Methods of Statistical Techniques**

### **UNIT – I**

**Correlation Analysis:** Meaning of Correlation, Types of correlation, probable error, Karl-pear sons coefficient of correlation for individual series only, Spearman's Rank correlation for individual series only. (Problems)

### **UNIT –II**

**Regression Analysis:** Meaning, definition, difference between correlation and regression, Simple linear regression, properties of regression coefficients, Regression equation x on y, Regression equation y on x. (Simple Problems).

### **UNIT – III**

**Index Numbers I:** Meaning and Definition - Problems involved in the construction of Index numbers – uses and limitations of Index numbers - Unweighted Index numbers - Simple aggregative method and simple average of relatives method - Cost of Living Index (including problems). (Problems)

### **UNIT – IV**

**Index Numbers II:** Weighted Index Numbers –Weighted aggregative method - Laspeyre, Paache, Bowley and Fisher's Ideal index- Time reversal and Factor reversal tests- Weighted averages of relatives method. (Problems)

### **UNIT –V**

**Analysis of Time Series:** Time Series and its components – Semi Average Methods – Moving average method – Determination of trend by least squares method - Straight line only. (Problems)

#### **Text Books:**

1. Mathematical Methods by Dr. T.K.V.Iyengar. - S.Chand Publications.
2. Statistical methods - S.P Gupta.

#### **Reference Books:**

- Statistical Methods – S.P. Gupta, Sulthan Chand & Sons Publishers.  
Fundamentals of Mathematical statistics - S.C. Gupta & V.K.Kapoor.  
Fundamentals of Applied Statistics – Sc. Gupta & V.K. Kapoor.

**Programme: Three Year B.Com**

(General and Computer Applications)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com. Computer Applications with Business Analytics –

Semester – IV

**Course 4D(1) : Analytical Methods of Statistics**

**Model Question Paper 2021-22**

**Section A**

***Answer any Five of the following***

**5 X 3=15 M**

1. Coefficient of Correlation
2. Probable error
3. Regression
4. Correlation Vs Regression
5. Unweighted Index numbers
6. Cost of living index
7. Time reversal test
8. Weighted Average of relatives method
9. Components of Time series
10. Semi-Average method

**Section – B**

***Answer any Five Questions***

**5 X 12 = 60 M**

11. Calculate Karl pearson's Co-efficient of Correlation

X	25	28	29	26	27	23	24	20	22	21
y	59	50	51	58	52	53	57	56	55	54

12. Calculate Spearmen's Rank Correlation Co-efficient

X	59	50	51	58	52	53	57	56	55	54
y	25	28	29	26	27	23	24	20	22	21

13. Find Regression equation of X on Y

X	54	55	56	57	53	58	51	52	59	50
Y	21	22	24	20	26	28	27	25	29	30

14. In correlation study the following values are obtained :

	X	Y
Mean	65	67
Standard Deviation	2.5	3.5
Coefficient of Correlation: 0.8		

Find the two regression equations that are associated with the above values.

15. Construct Index numbers under Simple aggregative method

Commodities	Prices in 2020 ₹	Prices in 2022 ₹
A	120	140
B	140	180
C	150	230
D	90	250

16. Construct Cost of Living Index number

Group	Index Numbers	Weights
P	120	3
Q	140	2
R	150	1
S	90	4

17. Construct Index numbers under Weighted average of relatives method.

Commodities	Prices in 2021 ₹	Prices in 2022 ₹	Weights
P	120	140	3
Q	140	180	2
R	150	230	1
S	90	250	4

18. Construct fissures ideal index

Commodities	2020		2022 ₹	
	Price ₹	Quantity	Price ₹	Quantity
A	20	140	40	200
B	40	180	80	170
C	50	230	90	240
D	90	250	50	280

19. Find Trend values under 3 yearly and 5 yearly moving average method.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sales in Tonnes	26	24	20	21	23	25	28	30	29	31

20. Find Trend values under least square method.

Year	2012	2013	2014	2015	2016
Sales in Tonnes	40	90	50	70	80

**Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.**

**B.Com CA, B.Com CA with Business Analytics, B.Com General & B.Com Taxation**

**SRI VENKATESWARA UNIVERSITY**

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

**II Year B.COM (Common to B.Com General, B.Com CA, B.Com Taxation & B.Com Computer Applications with Business Analytics)**

IV Semester

**Course 4D: Business Law**

Learning Outcomes:

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

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

Syllabus:

**Unit-I: Contract:**

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

**Unit-II: Offer, Acceptance and Consideration:**

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

**Unit-III: Capacity of the Parties and Contingent Contract:**

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

**Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:**

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

**Unit-V: Cyber Law:**

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

### References:

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

### Suggested Co-Curricular Activities

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

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(General and Computer Applications)  
**Domain Subject: Commerce**  
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**II Year B.COM (Common to B.Com General, B.Com CA, B.Com Taxation  
& B.Com Computer Applications with Business Analytics)**

Semester – IV

**Course 4D : Business Law**

**Model Question Paper 2021-22**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

<p><b>Note : Question Papers should set Two 3 marks and Two 12 marks Questions from each Unit</b></p>
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**SRI VENKATESWARA UNIVERSITY**

**CBCS – UG SYLLABUS**

(w.e.f. 2021-22)

**II Year B.COM (Common to B.Com General, B.Com CA, B.Com Taxation & B.Com Computer Applications with Business Analytics & B.A Accountancy)**

**IV Semester**

**Course 4A: Corporate Accounting**

**Learning Outcomes:**

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

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

**SYLLABUS:**

**Unit-I:**

**Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (**Problems only**).

**Unit-II:**

**Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued at Par at a Discount and at a Premium and repayable at a par and at premium -Issue of Bonus Shares - Buyback of Shares - (**Problems only**).

**Unit-III:**

**Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (**Problems only**).



#### Unit –IV:

**Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (**Problems only**).

#### UNIT – V:

**Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (**Problems only**).

#### Reference Books:

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

#### Suggested Co-Curricular Activities:

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

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Taxation & B.Com Computer Applications with Business  
Analytics & B.A Accountancy)**

Semester – IV

**Course 4A : Corporate Accounting**

**Model Question Paper 2021-22**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. X limited invited applications for 10,000 shares of ₹ 100 each payable, ₹ 25 on application, ₹ 35 on allotment and ₹ 40 on first and final call. Applications were received for all the shares. All money duly received. Give Journal entries.
2. Different types of Preference shares.
3. Different types of the Debentures.
4. Entries relating to issue of Bonus shares.
5. Buy back of shares.
6. Different methods of valuation of Good will.
7. Different methods of valuation of shares.
8. Proforma of preparation of company profit and loss account.
9. Need for valuation of Good will.
10. Need for Valuation of Shares.

**Section – B**

*Answer One Question from each unit*

**5 X 12 = 60M**

11. A Ltd. Invited applications for 10,000 shares of ₹ 100 each at a discount of 5% payable as follows: On application ₹ 25, on allotment ₹ 34, on first & final call ₹ 36. Applications were received for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shares, 50 shares were reissued at the rate of ₹ 90 as fully paid. Pass necessary journal entries in the books of the company.
12. A holds 100 shares of ₹ 10 each, he has paid ₹ 1 on application  
B holds 200 shares of ₹ 10 each, he has paid ₹ 1 on application, ₹ 2 on allotment  
C holds 300 shares of ₹ 10 each, he has paid ₹ 1 on application, ₹ 2 on allotment, ₹ 3 on first call they all fail to pay the final call ₹ 4 each, immediately these shares were forfeited by the Board of Directors. The forfeited shares were re-issued at ₹ 11 each as fully paid. Pass necessary journal entries.

13. Timex Ltd., issued 1,000 8% debentures of ₹ 100 each. Give appropriate journal entries in the books of the company, if the debentures were issued as follows:

- (1) Issued at par, redeemable at par.
- (2) Issued at a discount of 5% repayable at par.
- (3) Issued at a premium of 10%, repayable at par.
- (4) Issued at par, redeemable at a premium of 10%.
- (5) Issued at a discount of 5%, repayable at a premium of 10%.

14. Titicorn Co. Ltd has resolved to utilize ₹ 5,00,000 out of reserve fund in declaration of Bonus to its shareholders. The bonus, however, is to be applied to the extent of ₹ 2,00,000 in payment of final call or ₹ 40 per share on 5,000 equity shares of ₹ 100 each and to the extent of ₹ 3,00,000 in the issue of 30,000 fully paid bonus equity shares of ₹ 100 each to the existing shareholders. Give the journal entries necessary to give effect to the above resolution.

15. Following details are available about the business of Sagar Ltd.

- (i) Profits : 2019- ₹ 80,000; In 2020 – ₹1,00,000; In 2021 – ₹ 1,20,000;
- (ii) Non-recurring income of ₹ 8,000; is included in the profits of 2020.
- (iii) Profits of 2019 have been reduced by ₹ 12,000 because goods were destroyed by fire;
- (iv) Goods have not been insured but it is thought prudent to insure them in future. The insurance premium is estimated at ₹ 800 per year.
- (v) Reasonable remuneration of the proprietor of the business is ₹ 12,000 per year but it has not been taken into account for calculation of above mentioned profits;
- (vi) Profits of 2021 include ₹ 10,000 income on investment. Calculate Good will on the basis of three years purchase of the average profit of last three years.

16. The following particulars are available in respect of the business carried on by a trader:

- (a) Profits earned: 2019 - ₹ 50,000; 2020 - ₹ 60,000; 2021 - ₹ 55,000
- (b) Normal rate of profit 10%
- (c) Capital employment ₹ 3,00,000
- (d) Present value of an annuity of one rupee for five years at 10% is ₹ 3.78.
- (e) The profits included non-recurring profits on an average basis of ₹ 4,000 out of which it was deemed that even Non-recurring profits had a tendency of appearing at the rate of ₹ 1,000 P.A.

You are required to calculate Goodwill:

- (i) As per Five years purchase of super profits
- (ii) As per Capitalization of super profits
- (iii) As per annuity method.

17. From the following information calculate the value per equity share:	₹
5,000 8 % preference shares of ₹ 100 each	5,00,000
75,000 equity shares of ₹ 10 each, ₹ 8 per share paid up	6,00,000
Expected profits per year before tax	2,80,000
Rate of tax	50%
Transfer to general reserve every year	20% of the profit
Normal rate of earnings	10%

18. On 31-3-2022, the balance sheet of A Ltd. company disclosed the following position.

Liabilities	Amount	Assets	Amount
40,000, Equity shares of ₹ 10 each	4,00,000	Fixed assets	5,00,000
Reserve	90,000	Current Assets	2,00,000
Profit & Loss A/c	20,000	Good will	40,000
5% debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

1. On 31-3-2022 the fixed assets were independently valued ₹ 3,50,000 and Goodwill at ₹50,000
2. The net profits for 3 years were 2019-20 – ₹ 51,600; 2020-21 – ₹ 52,000; 2021-22 – ₹ 51,650 of which 20% was placed to reserve.
3. The proportion being considered a reasonable rate of return is 10% compute the value of share by
  - a. Net assets Method.
  - b. Yield Method.

19. Write a proforma of company Balance Sheet.

20. A Limited Company was registered with an authorised capital of ₹ 30,00,000 in equity shares of ₹ 10 each. The following is the list of balances extracted from its books on 31.12.2021.

	₹
Purchases	9,25,000
Wages	4,24,325
Manufacturing expenses	65,575
Salaries	70,000
Bad debts	10,550
Director's fees	31,125
Debenture interest paid	45,000
Preliminary expenses	25,000
Calls-in-arrears	37,500
Plant & Machinery	15,00,000
Premises	16,50,000
Interim dividend paid	1,87,500
Furniture and fittings	35,000
Sundry debtors	4,36,000
General expenses	84,175
Stock on 1.1.2021	3,75,000
Cash in hand	1,00,000
Goodwill	28,750
Cash at bank	1,99,500
Subscribed and fully called up capital	20,00,000
Profit & Loss A/c (Cr)	72,500
6% Debentures	15,00,000
Sundry creditors	2,90,000
Bills payable	1,67,500
Sales	20,75,000
General reserve	1,25,000

You are required to prepare statement of profit and loss for the year ended 31.12.2021 and the Balance Sheet as on that date, after making, the following adjustments.

Depreciate Plant and Machinery by 10%. Provide half years interest on debentures.

Also write off preliminary expenses and make provision for bad and doubtful debts of ₹ 4,250 on sundry debtors. Stock on 31<sup>st</sup> December 2021 was ₹ 4,55,000.

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(w.e.f. 2021-22)

**II Year B.COM** (Common to B.Com General, B.Com CA, B.Com Taxation & B.Com Computer Applications with Business Analytics & BA Accountancy )

**IV Semester**

**Course 4B: Cost and Management Accounting**

**Learning Outcomes:**

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

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

**SYLLABUS:**

**UNIT-I: Introduction:**

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

**UNIT-II: Material and Labour Cost:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

**UNIT-III: Job Costing and Batch Costing:**

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

#### UNIT-IV: Financial Statement Analysis and Interpretation:

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

#### UNIT-V: Marginal Costing:

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

#### **References:**

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

#### **Suggested Co-Curricular Activities:**

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

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Semester – IV

**Course 4B : Cost and Management Accounting**

**Model Question Paper 2021-22 Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Features of Management Accounting
2. Elements of cost
3. Economic order quantity
4. Find out Total wages under Time rate and piece rate (with guaranteed) method.  
Time allowed 20 hours, Time taken 14 hours, Hourly rate of wages ₹ 5.
5. Compute the economic batch quantity for a company using batch costing with the following information:  

Monthly demand for the component	-	2,000 units
Setting-up cost per batch	-	₹ 120
Annual rate of interest	-	6%
Cost of manufacturing per unit	-	₹ 6
6. Features of Job costing
7. Need for financial statement
8. Current Assets and Current Liabilities
9. Contribution
10. Find Breakeven point when sales are ₹ 10,000; Fixed cost ₹ 4,000; Variable cost ₹ 5000.

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

11. Mr. Gopal furnishes the following data relating to the manufacture of a standard product during the month of April 2020.

Raw material consumed	₹ 15,000
Direct labour charges	₹ 9,000
Machine hours worked	900
Machine hour rate	₹ 5
Administrative overheads	20% on works cost
Selling overheads	₹ 0.50 per unit
Units produced	17,100
Units sold	16,000 at ₹ 4 per unit

You are required to prepare a cost sheet



12. From the following information prepare a cost sheet for the month of December 2021

		₹
Stock on hand – 1 <sup>st</sup> Dec. 2021:	Raw materials	25,000
	Finished goods	17,300
Stock on hand – 31 <sup>st</sup> Dec. 2021:	Raw materials	26,200
	Finished goods	15,700
Purchase of raw materials		21,900
Carriage on purchases		1,100
Work-in-progress 1.12.2021 at works cost		8,200
Work-in-progress 31.12.2021 at works cost		9,100
Sale of finished goods		72,300
Direct wages		17,200
Non productive wages		800
Direct expenses		1,200
Factory overheads		8,300
Administrative overheads		3,200
Selling and distributing overheads		4,200

13. Material 'A' is used as follows:

Maximum usage in a month	600 units
Minimum usage in a month	400 units
Average usage in a month	450 units
Lead time: Maximum 6 months, minimum 2 months.	
Reorder quantity : 1,500 units	
Maximum reorder period for emergency purchases – 1 month	
Calculate	(a) Reorder level (b) Maximum level
	(c) Minimum level (d) Average stock level
	(e) Danger level

14. A worker takes 9 hours to complete a product on daily wages and 6 hours on a scheme of payment by results. His day rate is 75 paise an hour, a material cost of the product is ₹ 4 and the overheads are recovered at 150% of the total direct wages. Calculate the factory cost of the product under:

- (a) Piece work plan
- (b) Rowan plan
- (c) Halsey plan

15. The information given below has been taken from the costing records of an engineering works in respect of job number 303.

Materials ₹ 4,010

Wages: Dept. A – 60 hours at ₹ 3 per hour

Dept. B – 40 hours at ₹ 2 per hour

Dept. C – 20 hours at ₹ 5 per hour

Overhead expenses for these three departments were estimated as follows:

Variable overheads: Dept. A - ₹ 5000 for 5000 labour hours

Dept. B - ₹ 3000 for 1500 labour hours

Dept. C - ₹ 2000 for 500 labour hours

Fixed overheads: Estimated at ₹ 20,000 for 10,000 normal working hours

You are requested to calculate the cost of job 303 and calculate the price to give a profit of 25% on selling price.

16. The following information relate to the manufacturing of component Z – 10 in a cost centre.

Cost of materials – 10 paise per component

Operator's wages - ₹ 1.00 per hour

Machine hour rate - ₹ 2.00

Setting up time of the machine – 2 hours and 30 minutes.

Manufacturing time – 12 minutes per component

Prepare cost sheet in columnar form showing both production and setting up costs –

Total and per unit when a batch consists of (a) 10 components (b) 100 components

(c) 1000 components.

17. The following are the income statements of X, Y, Z Co. Ltd for the years 2020 and 2021. Prepare common-size income statement for the two years.

#### Trading and Profit and Loss Account

Particulars	2020 ₹	2021 ₹	Particulars	2020 ₹	2021 ₹
To Cost of Sales	2,40,000	3,50,000	By Sales	4,00,000	5,00,000
“Gross Profit c/d	1,60,000	1,50,000			
	4,00,000	5,00,000		4,00,000	5,00,000
To Operating Expenses:			By Gross profit b/d	1,60,000	1,50,000
Administration	25,000	30,000	By Interest on investments	20,000	50,000
Selling	15,000	20,000			
Distribution	10,000	10,000			
To Non-operating expenses:					
Finance	20,000	20,000			
Goodwill written off	10,000	---			
	1,00,000	1,20,000			
To Net Profit					
	1,80,000	2,00,000		1,80,000	2,00,000

18. From the following balance sheet extracts, compute trend percentages and comment on the liquidity position of X Ltd. You may take 2016 as base year.

Particulars	2016 ₹	2017 ₹	2018 ₹	2019 ₹	2020 ₹	2021 ₹
Stock	1,50,000	1,70,000	1,90,000	2,30,000	2,20,000	2,00,000
Debtors	1,40,000	1,20,000	80,000	90,000	1,00,000	1,00,000
Cash	60,000	50,000	50,000	60,000	90,000	1,00,000
Current liabilities	3,00,000	3,20,000	3,00,000	2,80,000	2,40,000	2,00,000

19. From the particulars given below calculate:

- Break even point.
- Profit or loss when sales are ₹ 12,000 and
- Sales required to earn a profit of ₹ 5,000

	Sales ₹	Profit/Loss (-) ₹
Period 1	10,000	-500
Period 2	14,000	1500

20. The statement of cost of a machine is as follows:

	₹
Materials	200
Labour	100
Variable expenses	50
Fixed expenses	75
Total cost	425
Profit	100
Selling price	525

The number of machines sold and made is 10,000

- Find out the break even point
- How many machines must be produced and sold if the price is reduced by ₹ 25 to realise the present amount of profit?

**Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.**

**B.Com CA, B.Com CA with Business Analytics, B.Sc. CA & BA CA**

**SRI VENKATESWARA UNIVERSITY**

**B.Sc/B.Com/BA (COMPUTER APPLICATIONS) & B.Com CA with Business Analytics**

**(w.e.f. 2021-22)**

IV Semester

**Course 4F:Database Management System**

(Five units with each unit having 12 hours of class work)

Model Outcomes for Database Management System

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

*B. Remembers and states in a systematic way (Knowledge)*

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

*C. Explains (Understanding)*

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

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

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

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

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

**SRI VENKATESWARA UNIVERSITY**  
II Year B.Sc/B.Com/BA (COMPUTER APPLICATIONS) & B.Com CA with  
Business Analytics

**w.e.f. 2021-22**

IV Semester

**Course 4F: Database Management System**

SYLLABUS

Unit	Details
<b>I</b>	<b>Overview of Database Management System</b> Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.
<b>II</b>	<b>File-Based System</b> File Based System. Drawbacks of File-Based System, DBMS Approach, Advantage of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their products.
<b>III</b>	<b>Entity-Relationship Model:</b> Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.
<b>IV</b>	<b>Structured Query Language</b> Introduction, History of SQL Standards, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.
<b>V</b>	<b>PL/SQL:</b> Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control Cursors, Steps to Create a Cursor, Procedure, Functions, Packages, Exceptions Handling, Database Triggers, Types of triggers.

## Learning Resources (Course 4F: Database Management System)

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### **References:**

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

### **Online resources:**

[http:// www.onlinegdb.com/](http://www.onlinegdb.com/) [http://](http://www.tutorialspoint.com/)

[www.tutorialspoint.com/](http://www.tutorialspoint.com/)

<http://learnsql.com>

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

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

### **Practical Component: @ 2 hours/week/batch**

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

**SRI VENKATESWARA UNIVERSITY**  
II Year B.Sc/BA CA/B.COM CA & B.Com CA with Business Analytics  
**w.e.f. 2021-22**  
IV Semester

**Course 4F: Database Management System**

Model Question Paper

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 15 marks)

Answer any FIVE Questions (5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions (5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give **Two** 3 Marks Questions and **Two** 12 Marks Questions from each Unit.

**B.Com CA, B.Com CA with Business Analytics, B.Sc. CA & BA CA**

**SRI VENKATESWARA UNIVERSITY**

**II Year II Year - Common to B.Com CA & B.Com CA with Business Analytics, B.Sc Computer Applications & BA Computer Applications**

**w.e.f. 2021-22**

IV Semester

**Course 4F: Database Management System**

SYLLABUS

**Unit**

**Details**

**I Overview of Database Management System**

Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.

**II File-Based System**

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

**III Entity-Relationship Model:**

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

**IV Structured Query Language**

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

**V PL/SQL:**

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



## Learning Resources (Course 4F: Database Management System)

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### **References:**

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

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[http:// www.onlinegdb.com/](http://www.onlinegdb.com/) [http://](http://www.tutorialspoint.com/)

[www.tutorialspoint.com/](http://www.tutorialspoint.com/)

<http://learnsql.com>

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

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

### **Practical Component: @ 2 hours/week/batch**

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

**SRI VENKATESWARA UNIVERSITY**

II Year Common to B.Com CA & B.Com CA with BusinessAnalytics,  
B.Sc Computer Applications & BA Computer Applications

**w.e.f. 2021-22**

IV Semester

**Course 4F: Database Management System**

**Model Question Paper**

Max. Marks 75

Time: 3 hrs

**SECTION - A (Total 15 marks)**

Answer any FIVE Questions (5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B (Total 60 marks)**

Answer any FIVE Questions (5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**

**B.Com CA, B.Com CA with Business Analytics & B.Com General**

**SRI VENKATESWARA UNIVERSITY**

**CBCS – UG SYLLABUS**

**(w.e.f. 2021-22)**

**II Year B.COM (Common to B.Com General, B.Com Computer Applications & B.Com Computer Applications with Business Analytics)**

**IV Semester**

**Course 4C: Income Tax**

**Learning Outcomes:**

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

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

**Syllabus:**

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

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

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

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

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

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

**Reference Books:**

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

**Suggested Co-Curricular Activities:**

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

**Programme: Three Year B.Com**

(General and Computer Applications)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

**II Year B.COM (Common to B.Com General, B.Com Computer Applications & B.Com  
Computer Applications with Business Analytics)**

Semester – IV

**Course 4C : Income Tax**

**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Person
2. Assessee
3. Agricultural Income
4. Different types of Taxable allowances
5. Deductions under Sec. 16.
6. Deductions under Sec. 24.
7. Mention any five disallowed expenses under Business Income
8. Total Income
9. Explain the Short term and Long term Capital gains.
10. Donations

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

11. Write any Ten exempted Incomes under section 10.
12. How would you determine the residential status of a person
13. From the following particulars, find out income from salary of Venkatesh, who is working in Vijayawada (population more than 20 lakhs).
  - a) Salary ₹ 12,500 p.m.
  - b) Dearness allowance ₹ 1250 p.m.
  - c) Employer's contribution to RPF 14% of basic salary.
  - d) Venkatesh contributes an equal amount.
  - e) Rent free unfurnished house – fair rental value ₹ 60,000 p.a.
  - f) Interest credited to P.F. @ 13% ₹ 3,900
  - g) A car of 1.4 litre capacity is provided by employer for both personal and official purpose. All expenses are met by the employer.
  - h) Fixed medical allowance @ ₹ 600 p.m.
  - i) Professional tax paid ₹ 200.

14. From the following compute Mr. Ramesh Income from Salary for the Assessment year 2021-22.

- a. Basic Salary ₹ 40,000 p.m.
- b. Dearness allowance enters into retirement benefits ₹ 24,000 p.m.
- c. Fixed percentage of commission on sales ₹ 15,000 p.m.
- d. Bonus ₹ 65,000
- e. HRA ₹ 12,500 p.m. (Rent paid ₹ 10,600 p.m.)
- f. Transport allowance ₹ 4,000 p.m.
- g. Reimbursement of medical expenses ₹ 2,500 for treatment taken in private hospital.
- h. Management contribution and own contribution to RPF is 15% of salary
- i. Interest credited to RPF is ₹ 11,000 at 11% p.a.
- j. Professional tax paid by employee is ₹ 400 p.m.
- k. He is provided with more than 1.6 litres capacity car by the company for official use. All the expenses including salary of the driver are met by the company.
- l. Children education allowance ₹ 600 p.m. per child for two children and children hostel allowance ₹ 1000 p.m. for two children.

15. Mr. P is the owner of house property in Kanpur it has been let out for ₹90,000/- the tax payable by the owner comes ₹8,400/- on municipal valuation of ₹84000/- but the landlord has taken agreement from the tenant stating that the tenant would be tax direct to the municipality. The landlord however, paid the following expenses on tenants amenities.

Water charges	₹1000/-
Lift maintenance	₹1000/-
Salary of gardener	₹1200/-
Lighting of stairs	₹800/-

The landlord claims the following deductions

Repairs	₹30,000/-
Land revenue	₹1000/-
Collection charges	₹2000/-

Legal charges, incurred on purchase of land on which house property is situated ₹24000/- calculate the taxable income from house property.

16. The following is the P/L A/c of Mr. Ranjith for the year ending 31.3.2021

Particulars	₹	Particulars	₹
To Salaries	1,65,000	By Gross Profit	2,50,000
“ Office expenses	18,000	“ Bad debts recovered	10,000
“ Depreciation	14,000	“ Dividend	3,000
“ GST	9,000	“ Commission	10,000
“ Legal expenses	8,000	“ Rent of house property	9,000
“ Income Tax	7,000	“ Brokerage	10,000
“ Parents purchased (1/8 <sup>th</sup> )	12,000	“ Sundry receipts	5,000
“ Repairs	6,000	“ Share of income from HUF	3,000
“ Donation	2,000		
“ Provision for bad debts	3,000		
“ General expenses	12,000		
“ Net Profit	44,000		
	3,00,000		3,00,000

**Additional Information:**

- Salary includes ₹ 6,000 paid to workers employed at home.
- Legal expenses includes ₹ 1,000 paid to the advocate in connection with personal case.
- General expenses includes ₹ 4,000 as contribution to staff welfare fund.
- Out of the bad debts recovered only ₹ 4,000 were allowed as deduction earlier.

Compute his income from business for the assessment year 2021-22.

17. Mr. X purchases a house property for ₹ 26,000 on 10<sup>th</sup> May 1962. He gets the first floor of the house constructed in 1967-68 by spending ₹ 40,000. He dies on 12<sup>th</sup> September 2003. The property is transferred to Mr. X by his will. Mr. X spends ₹ 80,000 and ₹ 26,700 during 2006-07 and 2008-09 respectively for reconstruction of the property. Mr. X sells the house property for ₹ 95,00,000 on 15<sup>th</sup> March 2022 (brokerage paid by Mr. X is ₹ 41,500). The fair market value of house on 1<sup>st</sup> April, 2001 is ₹ 4,60,000. CII for 2006-2007 ₹ 122 for 2008-09 is 137 for 2021-22 ₹ 317 for 2001-02 ₹ 100 for 2003-04 is ₹ 109. Calculate capital gains.

18. Compute 'Income from other sources' from the following information for the year 2021-22.

	₹
I. Amounts won from :	
a. Lottery	80,000
b. Betting on Horse Racing	8,000
II. Amounts received from:	
a. Lottery	63,000
b. Betting on Horse Racing	42,000
III. Income from:	
a. Lottery	1,800
b. Betting on Horse racing	1,000

19. Write Deductions eligible u/s. 80C to 80U.

20. Mr. Gopal who is totally handicapped provides you the following information. Compute the taxable income for the current assessment year.

	₹
Salary (per annum)	1,40,000
Interest on Bank Saving Account	15,000
Interest on Govt. Securities	4,000
Long term Capital Gain	40,000
Short term Capital gain	10,000
Winnings from Lotteries (Gross)	20,000
Deposit in PPF	40,000
NSC (VIII) purchased during the year	20,000

**Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.**



**B.Com CA, B.Com CA with Business Analytics, B.Sc. CA & BA CA**

**SRI VENKATESWARA UNIVERSITY**

**CBCS – UG SYLLABUS**

**(w.e.f. 2021-22)**

**BA/ B.Sc/B.Com (COMPUTER APPLICATIONS)**

**IV Semester**

**Course 4E: Object Oriented Programming with Java**

**Learning Outcomes:**

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

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

**SYLLABUS:**

**Unit I:** Introduction to OOPs: Problems in Procedure Oriented Approach, Features of Object Oriented Programming

Introduction to Java: Features of Java, The Java Virtual Machine (JVM), Parts of Java program, Naming Conventions in Java, Data Types in Java, Operators in Java, Reading Input using scanner Class, Displaying Output using System. out.println (), Command Line Arguments.

**Unit II:** Control Statements in Java: if... else, do... while Loop, while Loop, For loop, Switch Statement, break Statement, continue Statement Arrays: Types of Arrays, array name, length, Strings: Creating Strings, String Class Methods, String Comparison, Immutability of Strings.

**Unit III:** Classes and Objects: Object Creation, Initializing the Instance Variables, Access Specifiers, Constructors Inheritance: Inheritance, Types of Inheritance Polymorphism: Method overloading, Operator overloading Abstract Classes: Abstract Method and Abstract Class

**Unit IV:** Packages: Package, Different Types of Packages, Creating Package and Accessing a Package Streams: Stream classes, Creating a File using File Output Stream, Reading Data from a File using File Input Stream, Creating a File using File Writer, Reading a File using File Reader

**Unit V:** Exception Handling: Errors in Java Program, Exceptions, throws Clause, throw Clause, Types of Exceptions Threads: Single Tasking, Multi-Tasking, Uses of Threads, Creating a Thread and Running it, Terminating the Thread, Thread Class Methods.

**References:**

1. The Complete Reference JAVA Seventh Edition Herbert Schildt. Tata McGraw Hill Edition.
2. Core Java: An Integrated Approach, Dr. R. Nageswara Rao & Kogent Learning Solutions Inc.
3. E. Balaguruswamy, Programming with JAVA, A primer, 3e, TATA McGrawHill Company

**Online Resources:**

<https://stackify.com/java-tutorials/>  
<https://www.w3schools.com/java/>  
<https://www.javatpoint.com/java-tutorial>  
<https://www.tutorialspoint.com/java/index.html>

**Practical Component: @ 2 hours/week/batch**

1. Write a program to implement command line arguments.
2. Write a program to read Student Name, Reg.No, Marks and calculate Total, Percentage, and Result. Display all the details of students .
3. Write a program to perform String Operations.
4. Java program to implement Addition of two N X N matrices.
5. Java program to implement bubble sort.
6. Java program to demonstrate the use of Constructor.
7. Calculate area of the following shapes using method overloading.  
a. Rectangle b. Circle c. Square
8. Implement multilevel inheritance
9. Java program for to display Serial Number from 1 to 5 by creating two Threads
10. Java program to demonstrate the following exception handlings  
a. Divided by Zero b. Array Index Out of Bound c. Arithmetic Exception

**SRI VENKATESWARA UNIVERSITY**  
**II Year Common to B.Com CA & B.Com CA with Business Analytics,**  
**B.Sc Computer Applications & BA Computer Applications**  
**w.e.f. 2021-22**

**IV Semester**  
**Course 4E: Object Oriented Programming with Java**

**Model Question Paper**

Max. Marks 75

Time: 3 hrs

**SECTION - A (Total 15 marks)**

Answer any FIVE Questions

(5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B (Total 60 marks)**

Answer any FIVE Questions

(5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**

**SRI VENKATESWARA UNIVERSITY: TIRUPATI**

**PROGRAMME: THREE YEAR B COM**

**Domain Subject: Commerce**

**Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)**

**II Year B.Com Taxation**

**Semester – IV**

**Course 4C: INTERNATIONAL TAXATION**

**SYLLABUS**

**UNIT-I: TRANSFER PRICING**

Introduction – What is Transfer Pricing – Meaning of the term ‘Arm’s length Principle’ – Significance of Arm’s length Principle – Difficulties in Application of Arm’s length Principle – Evolution of transfer pricing in India – Transfer Pricing Assessment.

**UNIT-II: NON-RESIDENT TAXATION**

Introduction – Important definitions – Charge of Income Tax – Residential Status and Scope of Total Income – Exempt Income of Non-resident – Presumptive Taxation for Non-residents –Capital Gains Taxation for Non-resident.

**UNIT-III: DOUBLE TAXATION RELIEF:**

Concept of Double Taxation Relief – Types of Relief – Double Taxation Relief Provisions under the Income Tax Act, 1961 – Taxation of BPO Units in India.

**UNIT-IV: OVERVIEW OF THE BLACK MONEY & IMPOSITION OF TAX LAW**

Introduction – Basis of Charge – Tax Management – Penalties – Offences and Prosecution – General Provisions.

**UNIT-V: TAXATION OF E-COMMERCE TRANSACTIONS**

What is E-Commerce – How is business translated through E-Commerce – E-Commerce: Global Scenario & India – Scenario – Taxation of E-Commerce – Relevant Provisions in the Income Tax Act, 1961.

## **Format of Model Question Paper**

**Programme: Three Year B.Com**

(General and Computer Applications)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

**II Year B.Com Taxation**

**Semester – IV**

### **Course 4C: INTERNATIONAL TAXATION**

#### **Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

#### **Section A**

*Answer any Five of the following*

**5 X 3=15 M**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

#### **Section - B**

**Answer any Five Questions**

**(5 ×12 = 60 Marks)**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**

**SRI VENKATESWARA UNIVERSITY: TIRUPATI**  
**PROGRAMME: THREE-YEAR B COM General**  
**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)  
II Year B Com General - Semester – IV

**Course 4E: AUDITING**

**Learning Outcomes:**

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

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

**SYLLABUS:**

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

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

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

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

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

**References:**

1. S. Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.

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

**Suggested Co-Curricular Activities:**

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

**SRI VENKATESWARA UNIVERSITY: TIRUPATI**

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**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B.Com General – Semester – IV

**Course 4E : AUDITING**

**Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15 Marks**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section - B**

**Answer any Five Questions**

**5 ×12 = 60 Marks**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**



**SRI VENKATESWARA UNIVERSITY: TIRUPATI**  
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II Year B Com General - Semester – IV

**Course 4F : GOODS AND SERVICE TAXES**

**Learning Outcomes:**

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

**Syllabus:**

**Unit I:** Introduction: Overview of GST - Concepts – Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

**Unit II:** GST Principles – Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST-Taxes and Duties outside the purview of GST- Taxation of Services

**Unit-III:** Tax Invoice - Bill of Supply- Transactions Covered under GST- Composition Scheme- Reverse Charge Mechanism - Composite Supply - Mixed Supply.

**Unit-IV:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of Credit in Special Circumstances - Cross utilization of ITC between the Central GST and the State GST.

**Unit-V:GST Returns:** Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, , GSTR 3B - Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

**References:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach .

4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

### **Suggested Co-Curricular Activities**

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

**Programme: Three Year B.Com General**  
**SRI VENKATESWARA UNIVERSITY: TIRUPATI**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B.Com General – Semester – IV

**Course 4F : GOODS AND SERVICE TAXES**

**Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15 Marks**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section - B**

**Answer any Five Questions**

**5 ×12 = 60 Marks**

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**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**