SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

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

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

Semester – I

Course 1B: Business Organization and Management

Learning Outcomes:

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

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

Syllabus:

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

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

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- **Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

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

Reference Books:

1. Industrial Organization and Management, C.B.Guptha, Sultan Chand.
2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr.NeeruVasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:

❋   Book Reading
❋   Student Seminars, Debates
❋   Quiz Programmes
❋   Assignments

* Co-operative learning

* Individual / Group Field Studies

* Group Discussions on problems relating to topics covered by syllabus

* Collecting prospectus of different companies through media

* Collection of news reports and maintaining a record of paper-cuttingsrelating to topics covered in syllabus

* Talk on current affairs about business, industry etc.

* Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business

* Biography of well-known management thinkers and managers ofgigantic companies

* Examinations (Scheduled and surprise tests)

Format of Model Question Paper

Course 1B : Business Organisation and Management

Model Question Paper

Time: 3 hrs   **Max. Marks 75**

Section A

Answer any Five of the following   **5 X 3=15 M**

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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.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR B Com

Domain Subject: Commerce

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

I Year B Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – I Course 1A : Fundamentals of Accounting

Learning Outcomes:

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

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

Syllabus:

Unit-I – Introduction

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

Unit-II: Subsidiary Books:

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

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments and Adjusting entries in final accounts (including Problems).

References:
1. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications
2. RanganathamG and Venkataramanaiah, Fundamentals of Accounting,S Chand Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, VikasPublications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, SultanChand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills InternationalPublishers

Programme: Three Year B.Com

(General and Computer Applications)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

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

I Year B Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – I Course 1A : Fundamentals of Accounting

Model Question Paper 2020-21

Time: 3 hrs **Max. Marks 75**

Section A
Answer any Five of the following **5 X 3=15 M**

1. Rules relating to different types of Accounts

2. Classify the accounts into personal, real and nominal accounts:
   A). Machinery   **B**). Goodwill   **C).** Unexpired insurance D). Outstanding wages
   E). Freight **F**). Depreciation

3. Prepare Ramesh account   ₹

1-1-2020	Amount due from Ramesh	12000
6-1-2020	Sold goods to Ramesh	16000
12-1-2020	Purchased goods from Ramesh	8000
21-1-2020	Cash paid to Ramesh	5000
26-1-2020	Cash received from Ramesh	6000

4. Write an opening entry:
    Sundry creditors ₹7,000, bills payable ₹5,000, C ash at bank ₹6,000, sundry debtors ₹11,000, land and buildings ₹14,000 stock in trade ₹10,000

5. Write short note on Journal Proper

6. Rectify the following errors:

   a. The purchases book was overcast by ₹1000
   b. Paid salaries to Mr.Raju has been debited to his account ₹ 5000
   c. Repairs to plant and machinery has been debited to plant and machinery a/c ₹ 3500

7. Write any three causes for preparation of Bank Reconciliation Statement.
8. Prepare Bank Reconciliation Statement from the following

Balance as per pass book on 31-march 2020 ₹ 12, 000

Cheques issued but not presented for payment ₹ 4,000

Cheques deposited but not collected ₹ 6,000

Bank charges debited in pass book ₹ 1,000

Interest credited in pass book ₹ 800

9. Prepare Trial balance

Purchase returns ₹ 5000; Sales ₹ 20,000; Purchases ₹ 15,000; Sales returns ₹ 4,000

Capital ₹ 25,000 Cash at Bank ₹ 11,000 Plant and Machinery ₹ 20,000

10. Write short notes on Cash Discount and Trade Discount

Section - B

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

11. What are the different concepts and conventions of accounting?

12. Journalize the following transactions

1-1-2020	X started a business with the amount of stock ₹ 3000 and Cash ₹ 5000
2-1-2020	Purchased goods from Raju for cash ₹ 6000
3-1-2020	Cash sales ₹ 10000
5-1-2020	Purchased machinery from Ravi on credit ₹ 9000
8-1-2020	Sold furniture for cash ₹ 5000
12-1-2020	Cash paid to Ravi ₹ 5500 in full settlement of claim of ₹ 6000
19-1-2020	Depreciation on machinery ₹ 4000
27-1-2020	Interest on drawings ₹ 1000

13. Enter the following transactions in suitable subsidiary books.

		₹ .
Jan. 1	Purchased goods from Rekha	7,500
4	Sold goods to Midhun	8,000
5	Returned gods to Rekha	500
6	Goods returned by Midhun	400
10	Sold goods to Kishore	3,000
15	Bought goods from Naresh	6000
16	Kishore returns goods	500

14. Enter the following transactions in a three column cash book.

2015		₹
January 1	Started business with cash	40,000
2	Opened savings bank account with Vijaya Bank	16,000
5	Bought goods by cheque	350
6	Received cheque from Suhas	400
	Allowed him discount	20
8	Sold goods for cash	80
10	Paid into bank – Cash	60
	Cheque	400
14	Paid Sateesh by cheque	690
	Discount received	10
17	Paid Carriage	300
20	Drew from bank for office	400
31	Paid Salaries by cheque	200

15. Rectify the following errors by using Journal Entries and prepare Suspense A/c

a). Sales Day book was overcast by ₹ 100.

b). A sale of ₹ 50 to X was wrongly debited to Y account.

c). General expenses ₹ 180 was posted in the account as ₹ 810.

d). A bill receivable for ₹ 155 was written in bills payable book. The bill was given by P.

e). Legal expenses ₹ 119 paid to James was debited to his personal account.

f). Cash received from C. Dass was debited to G. Dass ₹ 150.

16. The following trial balance was prepared by a clerk appointed newly by Rao & Company. Some errors were found in the Trial Balance due to lack of experience in preparing accounts. Prepare Trial Balance by rectifying these mistakes.

S.No	Particulars	Debit ₹	Credit Rs
1.	Opening Stock	5,000	
2.	Capital		60,000
3.	Discount allowed		500
4.	Discount received		700
5.	Fixed Assets		60,000
6.	Sales	85,000	
7.	Purchases		45,000
8.	Purchase returns		1,000
9.	Sales returns	2,000	
10.	Carriage inwards		600
11.	Carriage outwards		700
12.	Wages, Salaries	25,000	
13.	Bills receivable	7,000	
14.	Debtors	9,000	
15.	Bills Payable		7,000
16.	Rent	3,000	
17.	Interest Paid		2,000
18.	Cash	800	
19.	Creditors	6,900	
20.	Closing Stock	33,800	
		1,77,500	1,77,500

17. The Cash Book (Bank Columns) and the Pass book of Dr. Umasankar are given below. Prepare Bank Reconciliation Statement as on 31st December, 2015.

Cash Book (Bank column)   Cr.

2015 Dec. 24		₹	2015 Dec. 29		
	To balance b/d	360		By Mahesh By	15
Dec. 27	To Prasad	60	Dec. 29	Ganesh By	145
Dec. 28	To Giridhar	120	Dec. 29	Viswanadh By	35
Dec. 28	To Sankar	42	Dec. 31	balance c/d	387
		582			582
Jan. 1	To Balance b/d	387			

	Bank Pass Book				Cr.
		₹			
2015			2015		
Dec. 31	To Ganesh	145	Dec. 25	By balance b/d	360
Dec. 31	To balance c/d	400	Dec. 28	By Prasad	60
			Dec. 29	By Giridhar	120
			Dec. 31	By Interest	5
		545			545
			2016		
			Jan. 1	By balance b/d	400

18. From the following transactions prepare bank reconciliation statement.

    1. Overdraft balance as per cash book ₹ 10,000
    2. Cheques issued ₹ 3500 but not presented for payment.
    3. Cheques deposited but not collected ₹ 4000
    4. Bank charges ₹ 200 not recorded in the cash book.
    5. Interest on investments ₹ 350 not recorded in cash book
    6. Insurance premium paid by the bank ₹ 600
    7. A Customer directly paid into the bank ₹ 1000

19. The following is the Trial Balance of B. Govind as on 31-3-2020:

Particulars	Debit ₹	Credit ₹
Cash at Bank	2,630	
Purchases	40,675	
Sales		98,780
Return Inwards	680	
Return Outwards		500
Wages	10,480	
Fuel and Power	4,730	
Carriage on Sales	3,200	
Carriage on Purchases	2,040	
Stock (1-4-97)	5,760	
Buildings	30,000	
Freehold Land	10,000	
Machinery	20,000	
Patents	7,500	
Salaries	15,000	
General Expenses	3,000	
Insurance	600	
Drawings	5,245	
Capital		71,000
Sundry Debtors	14,500	
Sundry Creditors		6,300
Total	1,76,580	1,76,580

    Prepare the Trading and Profit and Loss Account and Balance Sheet as on 31-3-2020. The Stock on 31-3-2020 is ₹ 6,800.

20. Write adjusting entries:

    a). Outstanding wages ₹ 1,000
    b). Prepaid Insurance ₹ 2000
    c). Commission received in advance ₹ 1500
    d). Accrued interest ₹ 1300
    e). Provide interest on capital @ 10% on ₹ 1,00,000
    f). Provide interest on drawings @ 5% on ₹ 10,000

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.

SRI VENKATESWARA UNIVERSITY : TIRUPATI
PROGRAMME: THREE-YEAR DEGREE
Domain Subject: Commerce
Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)
I Year B Com   Semester-I   (Common to CA & CA with
Business Analytics, B.Sc Computer Applications &
BA Computer Applications)
Course 1C:Information Technology

Syllabus

Unit   **Details**

I   **Introduction:**

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

II   **MS word:**

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

III   **MS Excel:**

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

IV   **MS Power point:**

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

V   MS Access:

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

Learning Resources (Course 1C:Information Technology)References:

(1) P.Mohan computer fundamentals- HimalayaPublications.
(2) R.K.Sharma and Shashi K Gupta, Computer Fundamentals   - Kalyani Publications
(3) Fundamentals of Computers ByBalagurusamy, Mcgraw Hill
(4) Computer Fundamentals Anita Goel Pearson India
(5) Introduction to Computers Peter Norton
(6) Fundamentals of Computers Rajaraman V Adabala N
(7) Office 2010 All-in-One For Dummies Peter Weverka
(8) MS-Office S.S. Shrivastava
(9) MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha, KratikaBPB Publications

Online Resources:

https://support.office.com/en-us/office-training-center

https://www.skillshare.com/browse/microsoft-office

https://www.tutorialspoint.com/computer_fundamentals/index.htm

https://www.javatpoint.com/computer-fundamentalstutorial

https://edu.gcfglobal.org/en/subjects/office/

https://www.microsoft.com/en-us/learning/training.aspx

SRI VENKATESWARA UNIVERSITY

**I Year B Com   Semester-I   (Common to B.Com
CA & B.Com CA with Business Analytics, B.Sc
Computer Applications & BA Computer
Applications)**
I SEMESTER - W.E.F. 2021-22
Course I C :   INFORMATION TECHNOLOGY
MODEL QUESTION PAPER

Time: 3 hours   **Marks: 75 marks**

Section A
Answer any Five of the following   **5 X 3=15 M**

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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) 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)

I Year B.Com Taxation

Semester – I

Course1C: INCOME TAX – I

SYLLABUS

UNIT–I

1. Basic concepts of Income Tax Law – ImportantDefinitionsunderIncomeTaxAct,1961– Rates of Tax
2. Residential status and Scope of total income
3. Incomes Exempt from Tax(Sec.10)

UNIT–II

Income from Salaries

UNIT-III

Income from House property

UNIT–IV

Profits and Gains of Business or Profession

UNIT–V

1. Capital Gains
2. Income from Other Sources

Books for Reference:
1. Students Guide to Income Tax – Dr.V.K.Singhania and Dr.MonicaSinghania
2. Simplified Approach to Income Tax – Dr.GirijaAhujaandDr.RaviGupta
3. Bharath's book on Income Tax–CA.RajK.Agarwal
4. Income Tax and Indirect Taxes-Dr.H.C. Mehrotra and Dr.S.P.Goyal

Format of Model Question Paper

Model Question Paper

Time: 3 hrs   **Max. Marks 75**

Section A

Answer any Five of the following   **5 X 3=15 M**

1.

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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.

SRI VENKATESWARA UNIVERSITY: TIRUPATI
PROGRAMME: THREE-YEAR B COM
(B.Com General)
Domain Subject: Commerce Semester-wise
Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)
I Year B Com General – Semester – I
Course 1C :Business Environment

Learning Outcomes:

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

- ➢ Understand the concept of business environment.
- ➢ Define Internal and External elements affecting business environment.
- ➢ Explain the economic trends and its effect on Government policies.
- ➢ Critically examine the recent developments in economic and business policies of theGovernment.
- ➢ Evaluate and judge the best business policies in Indian business environment.
- ➢ Develop the new ideas for creating good business environment.

SYLLABUS:

Unit–I: Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

Unit – II: Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

Unit–III: Economic Policies: Economic Reforms and New Economic Policy – New IndustrialPolicy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy andRBI

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Unit–V: Global Environment : Globalization – Meaning – Role of WTO – WTO Functions -IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

Suggested Readings:
1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House

3. Dr S Sankaran: : Business Environment, Margham Publications

4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH

5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

6. A C Fernando: Business Environment, Pearson

7. Dr V Murali Krishna, Business Environment, Spectrum Publications

8. Namitha Gopal, Business Environment, McGraw Hill

Suggested Co-Curricular Activities:

♦ Seminar on overview of business environment

♦ Debate on micro v/s macro dimensions of business environment

♦ Co-operative learning

♦ Seminar on Monetary policies of RBI

♦ Debate on social, political and legal environment

♦ Group Discussions on Global environment and its impact on business

♦ To learn about NITI Ayog and National Development Council

♦ Seminars on Economic policies like New Industrial policy, Fiscal policy etc.

♦ Reports on WTO, BRICS, SAARC etc.

♦ Examinations (Scheduled and surprise tests) on all units

Programme: Three Year B.Com General
Domain Subject: Commerce
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)
I Year B.Com General   – Semester – I
Course 1C :Business Environment
Model Question Paper

Time: 3 hrs   Max. Marks 75

Section A
Answer any Five of the following   **5 X 3=15 M**

1.
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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.