SRI VENKATESWARA UNIVERSITY::TIRUPATI

BBA – SECOND SEMESTER

W.E.F. 2015-16

SI. No.	Course	Name of the subject	Total Marks	Mid. Sem.	Sem. End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Foundation Course-3	Environmental studies	50	---	50	2	2
3.	Foundation Course-4	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	DSC 1B	Accounting for Managers	100	25	75	5	4
5.	DSC 2B	Business Environment	100	25	75	5	4
6.	DSC 3B	Financial Services	100	25	75	5	4
7.	DSC 4B	Quantitative Methods for Managers	100	25	75	5	4
Total			600	125	475	28	23

SRI VENKATESWARA UNIVERSITY :: TIRUPATI

SYLLABUS
BBA – SECOND SEMESTER
ACCOUNTING FOR MANAGERS

No.of.hours per week: 6

Max.Marks   : 100
Semester end examination   : 75
Internal assessment   : 25

Unit 1 : Introduction to Accounting:

Need for Accounting – Definition, Features, Objectives, Functions, Systems and Bases and Scope of Accounting – Book Keeping and Accounting – Branches of Accounting – Advantages and Limitations – Basic Terminology Used – Accounting Concepts and Conventions. Accounting Cycle – Accounting Equation – Classification of Accounts – Rules of Double Entry Book Keeping – Identification of Financial Transactions – Journalising – Posting to Ledgers, Balancing of Ledger Accounts- Trial Balance: Meaning, Objectives, Method of Preparation.

Unit 2 : Subsidiary Books and Bank Reconciliation Statement:

Sub Division of Journal – Preparation of Subsidiary Books including Different Types of Cash Books – Simple Cash Book, Cash Book with Cash and Discount Columns. Cash Book with Cash, Discount and Bank Columns, Cash Book with Cash and Bank Columns and Petty Cash Book. Bank Reconciliation Statement – Need – Reasons for Difference between Cash Book and Pass Book Balances – Problems on Favourable and Overdraft Balances.

Unit 3: Final Accounts, Errors and Rectification:

Final Accounts: Meaning, Features, Uses and Preparation of Manufacturing, Trading Account, Statement of Profit and Loss and Balance Sheet – Adjusting and Closing Entries.

Errors: Types of Errors – Rectification of Errors before and after Preparations of Trial balance.

Unit 4: Depreciation:

Meaning of Depreciation – Causes – Objects of Providing for Depreciation – Factors Affecting Depreciation – Accounting Treatment – Methods of Providing Depreciation – Straight Line Method – Diminishing Balance Method.

Unit 5: Computerised Accounting:

Meaning and Features – Advantages and Disadvantages of computerized Accounting of an Organisation – Tally – Creation of Accounts –Types of Vouchers – Voucher Entry – Editing and Deleting of Voucher – Voucher Numbering – Customisation of Vouchers – Internal controls.

RECOMMENDED BOOKS:

1. S.P.Jain& K.L Narang – Kalyani Publishers

2. Principles and Practice of Accounting – R.L.Guptha& V.K Guptha – Sulthan Chand & Sons.

3. Accouting –I, Tulsian, Tata Mcgraw Hill & Co.

4. K. ArunJyothi, Fundamentals of Accounting – Maruthi Publications

SRI VENKATESWARA UNIVERSITY :: TIRUPATI
BBA – II SEMESTER

MODEL PAPER
Accounting for Managers

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

Section – A

1. **Answer any five questions of the following:**   5x5=25
   a) Accounting **Concepts**
   b) Trade Discount Vs Cash Discount
   c) Imprest System
   d) Methods of Trial Balance
   e) Importance of Financial Statements
   f) Types of Errors
   g) Computerised Accounting
   h) Bank Reconciliation Statement

   Section - B   **5 x10 = 50**
   Answer one question from each unit:

Unit-I

2. (a) Define Double Entry System explain he advantages of Double Entry System.

   (Or)

   (b) Pass Journal entries for the following transactions.
   a) Kaushal commenced business with a capital of ` 75,000
   b) Opened a bank account for ` 22,000
   c) Goods purchased for cash ` 10,000
   d) Sold goods to Harish Raju on credit ` 16,000
   e) Furniture purchased for ` 6,000 and paid by cheque
   f) Paid staff salary ` 3,500 by cheque
   g) Received from Harish Raju` 15,900 in full settlement.
   h) Provide depreciation on furniture ` 200

Unit-II

3. **(a) Prepare a Three Column Cash Book from the following transactions and bring down the balance for the start of next month.**

2011		`
Apr. 1	Cash in hand	2,500
1	Cash at bank	10,000
2	Paid into Bank	1,000
5	Bought furniture and issued cheque	2,000
8	Purchased goods for cash	500
12	Received from Mohinder	980
	Discount allowed	20

4

14	Cash sales	4,000
16	Paid to Amarnath by cheque	1,450
	Discount allowed	50
19	Paid into Bank	400
23	Withdrew from Bank for private expenses	600
24	Received cheque from Patel	1,430
	Allowed him discount	20
26	Deposited Patel's cheque into Bank	
28	Withdrew cash from Bank for the office use	2,000
30	Paid rent by cheque	800

(b) Prepare a Bank Reconciliation Statement for the following particulars:

Sunder Lal and Sons find that the Bank Balance shown by their Cash Book on 31st December, 2010 is ` 10,500 (credit), but the Pass Book shows a difference due to the following reasons:

a) Cheque No. 51 for ` 540 in favour of A has not yet been presented

b) A post-dated cheque for ` 300 has been debited to the bank account in the Cash Book, but it could not be presented for payment.

c) Four cheques totaling ` 1,200 sent to the bank for collection have not yet been credited, while a fifth cheque for ` 400 deposited in the account has been dishonoured.

d) Fire insurance premium amounting to ` 50 paid by the bank under standing instructions has not been entered in the Cash Book.

e) A bill for ` 1,000 was retired by the bank under a rebate of ` 15, but the full amount of the bill was credited in the account in the Cash Book.

Unit - III

4. (a) From the following Trail Balance, prepare Trading, Profit and Loss statement for the year ended 31.12.2014 and the Balance Sheet as on that date.

Debit Balances	Rs.	Credit Balances	Rs.
Drawings	4,500	Capital	24,000
Purchases	20,000	Sales	30,500
Returns inwards	1,500	Discount	1,900
Opening Stock	8,000	Sundry creditors	10,000
Salary	4,200	Bills payable	2,500
Wages	1,200		
Rent	350		
Bad debts	400		
Discount	700		
Sundry debtors	14,000		
Cash in hand	260		
Cash at bank	5,940		
Insurance	400		
Trade expenses	300		
Printing	150		

Furniture	2,000		
Machinery	5,000		
	68,900		68,900

Adjustments:
a. Closing stock Rs. 7,000
b. Insurance prepaid Rs. 60
c. Outstanding salary Rs. 200 and wages Rs. 200
d. Make provision for doubtful debts at 5% on sundry debtors
e. Calculate interest on capital at 5% p.a.
f. Depreciate machinery at 5% and furniture at 10%
g. Reserve for discount on creditors at 1%.

(b) Pass Journal entries to rectify the following errors:
a) ` 250 received in respect of a book debt was posted to Sales Account.
b) Defective goods worth ` 200 returned to Patel and Co. were recorded through Sales Returns Book.
c) Goods sold for ` 317 to UttamBhandar were returned to us and recorded in the Sales Book.
d) Goods costing ` 500 were sent to Shyam Sunder on sale or return (approval) basis) for ` 600. There goods had been recorded in the books as actual sales, but no information has been received so far about their acceptance by Shyam Sunder.
e) A purchase of ` 2,100 from P. Basu on the last day of the year was taken in stock, but the invoice was not passed through the Purchases Book.
f) Materials from stores, ` 400, and wages, ` 300, were used in making tools for use in own factory, but no adjustments were made in the books.

Unit - IV

5. (a) Explain the causes for Depreciation.

(or)

(b) A machine was acquired on 1.4.2003 at a cost of Rs. 15,000 the cost of installation being Rs. 1,000. It is expected that the scrap value at the end of the working life will be Rs. 2,000. Write up machine account for the first 4 years under the straight line method charging 10% depreciation assuming that financial year is followed.

Unit - V

6. (a) List out the advantages of Using Computes for processing accounting data.

(or)

(b) Explain Types of Vouchers.

SRI VENKATESWARA UNIVERSITY :: TIRUPATI
SYLLABUS
BBA – SECOND SEMESTER
BUSINESS ENVIRONMENT

No.of.hours per week: 6

Max.Marks   : 100
Semester end examination   : 75
Internal assessment   : 25

Unit - I: Framework of Business Environment

Concept, Significance and Nature of Business Environment; Elements of Environment; Internal and External.

Unit – II : Economic Environment of Business

Elements of economic environment; Economic systems; Economic planning in India; Industrial Policy; Fiscal Policy; Economic Reforms; Economic Liberalization.

Unit – III : Political and Legal Environment of Business

Elements of Political Environment; Government and Business; Legal Environment and Business Competition Act, FEMA, Licensing Policy; Consumerism and Consumer Protection Act

Unit – IV : Socio-Cultural and Technological Environment of Business

Elements of Socio-cultural environment; Elements of Technological environment; Social audit; Research and Development; Patent Laws; Technology Transfer.

Unit – V : International Environment of Business

Elements of International Environment; Multinational Corporations (MNCs); Non-Resident Indians (NRIs) and Indian Corporate Sector; International Economic Institutions; WTO, Word Bank and IMF; Foreign Trade Policy.

RECOMMENDED BOOKS:

1. K.V. Sivaiah&V.B.M.Das, Indian Industrial Economy, S. Chand & Company, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publications.
3. Suresh Bedi, Business Environment, Excel Books, New Delhi.
4. Raj Agarwal and ParagDiwan Business Environment, Excel Books, New Delhi.
5. Sengupta, N.M., Government and Business in India, Vikas Publication, New Delhi.
6. Joshi, Business Environment, Kalyani Publishers, Hyderabad.

SRI VENKATESWARA UNIVERSITY :: TIRUPATI
BBA – II SEMESTER

MODEL PAPER
BUSINESS ENVIRONMENT

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

Section – A

1. **Answer any five questions of the following:**   **5x5=25**
   a) Differentiate internal and external business environments
   b) Economic liberalization
   c) Consumerism
   d) Patent Laws
   e) WTO
   f) Industrial Policy
   g) Elements of socio-cultural environment
   h) Balance of Payments

Section - B   5 x 10 = 50

Answer one question from each unit:

Unit-I

2. (a) "Understanding the business environment is key for success of business". Explain

(Or)

(b) Elucidate the elements of Business Environment.

Unit-II

3. (a) Describe various economic systems.

(Or)

(b) Discuss the impact of economic reforms on business today.

Unit-III

4. (a) Discuss in detail the role of government and political environment on business.

(Or)

(b) Highlight the essentials of FEMA.

Unit-IV

5. (a) " Social Audit is need of hour in business". Comment.

(Or)

(b) Why is it important to explore technological environment for an enterprise ?

Unit- V

6. (a) Outline the essentials of the foreign trade policy.

(Or)

(b) Compare and contrast between MNCs and global companies.

SRI VENKATESWARA UNIVERSITY :: TIRUPATI
SYLLABUS
BBA – SECOND SEMESTER
FINANCIAL SERVICES

No.of.hours per week: 6

Max.Marks   **: 100**
Semester end examination : 75
Internal assessment   **: 25**

Unit - I

Introduction: Meaning of services -selling of financial services -difference between services- difference between services -products selling- -present situation in Indian Economy.

Unit - II

Merchant Banking: Definition - Functions, Role as lead managers – Qualities of Merchant Bankers-Problems of merchant Bankers.

Unit - III

Credit Management: Credit Cards-Business Credits- Factoring- Forfeiting- fund based and non-fund based financing -role of RBI.

Unit - IV

Security Services: Definitions- primary and secondary markets- registrars and transfer agents- dematerialization- rematerialization- trading of securities- role of SEBI.
Mutual Fund: Meaning-Types- Advantages-NAV-present role in the economy.

Unit - V

Insurance: Meaning – Risk-Type of Risks- Risk management- life insurance and general insurance- essentials of insurance (principles)- insurance contract.

SRI VENKATESWARA UNIVERSITY: TIRUPATI
BBA – II SEMESTER

MODEL PAPER
Financial Services

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

Section – A

1. Answer any five questions of the following: **5x5=25**
   a) Define Financial Services and its scope.
   b) Lead managers and qualities of lead managers.
   c) Factoring.
   d) Credit management.
   e) Role of RBI in financial services.
   f) Differentiate dematerialization and rematerialization.
   g) Forfeiting
   h) Portfolio management

Section - B   **5 x 10 = 50**

Answer one question from each unit:
Unit-I
2. (a) Explain financial service industry and discuss the various services rendered by it.
   (Or)
   (b) Critically analyse the present position of the financial service sector in India.

Unit-II
3. (a) "The scope of merchant banking is great in India" Discuss.
   (Or)
   (b) Discuss the guidelines for merchant bankers issued by SEBI and problems of merchant bankers.

Unit-III
4. (a) Explain the various services rendered by factoring intermediaries.
   (Or)
   (b) Discuss the fund based and non-fund based activities in modern financial economy.
Unit-IV
5. (a) Discuss the present state of the mutual funds in India and outline the causes of their slow growth.
   (Or)
   (b) Explain primary and secondary markets in India with regard to financial services.

Unit- V
6. (a) Explain Risk management and classifications of risk.
   (Or)
   (b) Define Insurance and principles of contract of insurance.

SRI VENKATESWARA UNIVERSITY :: TIRUPATI
SYLLABUS
BBA – SECOND SEMESTER
QUANTITATIVE METHODS FOR MANAGERS

No.of.hours per week: 6

Max.Marks : 100
Semester end examination : 75
Internal assessment : 25

Unit 1: Introduction to Statistics and averages.

Meaning – Definition - functions, importance and limitations of statistics. Data Sources of collection, Primary data, Secondary data, Data Collection methods, Data Analysis. Presentation of Data tables, Graphs and diagrams.

Measures of Central Tendency: Mean, Median, Mode.

Unit 2: Correlation

Correlation - Karl Pearson's (direct method), Spearmen's rank correlation and **Regression**

Unit 3 : Probability and Time Series

Probability- Laws of probability, Baye's rule and Boole's Inequality

Time series: Definition, estimation of trend values – Least square method (straight Line Trend)

Unit 4: Matrices

Matrix Algebra – Addition, Subtraction & Multiplication of matrix, inverse of matrix, rank of matrix, solution of simultaneous equations

Unit 5: Differentiation and Integration andLinear programs

Differentiation – basic laws of derivatives and maxima and minima of functions.

Integration - Concept, methods, definite integrals, integration by parts.

Linear programming by graphic solution (Method).

RECOMMENDED BOOKS:

1. Business Statistics – S.Chand, Kalyani Publications

2. Introduction Probability – Charles M. Grinstead, J. Laurie Snell

3. Business Statistics – J.K. Sharma

4. Mathematics of Management – N. Raghava Chary

5. Quantitative Methods – David R. Anderson

MODEL PAPER
Quantitative Methods for Managers

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

Section – A

1. **Answer any Five from the following.**   **5x5=25**

   a) Define Primary and secondary data. What is meant by data and datum; with examples.

   b) Define Average. How many types of average are there? Define them briefly.

   c) Define correlation and write it's methods. Define any one of those method.

   d) Define probability with its axioms. Show that $P\left(A \cap B^{C}\right) = P(B) - P(A \cap B)$.

   e) Define Time Series with its components.

   f) Define Inverse matrix.

   g) Write about Minima and Maxima.

   h) Write about L.P.P

Section – B

Answer Five questions, one from each unit.   **5x10=50**

Unit - I

2. (a) Draw a pie diagram for the data given below

Items:	Rice	Wheat	Milk	Oil	Vegetables	Misc
Quantities (in Kg)	25	15	20	04	10	08

(or)

(b) Calculate Mode for the given data

C.I:	7-14	14-21	21-28	28-35	35-42	42-49
f:	26	23	19	11	07	03

Unit - II

3. (a) Find out the correlation coefficient by Karl Pearson's Method by direct method.

Age: (Years)	14	17	20	15	18	22
Weights (Kg)	45	49	22	40	45	50

(or)

(b) Estimate the marks in Economics if the marks in statistics is 50.

Marks in Statistics:	40	47	58	45	60
Marks in Economics:	50	40	45	36	55

Unit - III

4. (a) An Urn consist of 4 Red and 3 Black Balls and Another Urn consist of 5 Red and 4 Black Balls. A ball is drawn from I Urn and transferred to II-Urn and a ball is drawn from the II-Urn. What is the probability that the ball drawn from II-Urn is a Red Ball?

(or)

(b) Find the Trend values using least square method (straight line trend)

Year:	1999	2000	2001	2002	2003
Production (000^s):	4	4.9	5.7	7	7.8

Unit - IV

5. (a) Solve $3x-2y+z=20$, $x+2y-3z=5$, $-x-y+z=10$ using the matrix inverse.

(or)

(b) Solve $3x+3y-z=11$, $2x-y+2z=9$, $4x+3y+2z=24$ by using Cramer's rule.

Unit - V

6. (a) Find the Minima and Maxima of the function $y=2x^3+3x^2-4x+7$.

(or)

(b) Find the optimum solution by using Graphical method.

$Max(z) = 3x_1+4x_2$

Subject to:

$8x_1+12x_2 \leq 24$

$7x_1+14x_2 \leq 28$

Where $x_1,x_2 \geq 0$.