

**Programme: Three Year B.Com**

(General and Computer Applications)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

W.E.F. 2022-23 Academic year

**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**

**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, Cash 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. Repair 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 goods 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 cashbook.

2015		₹
January 1	Started business with cash	40,000
2	Opened savings bank account with Vijaya Bank Bought	16,000
5	goods by cheque	350
6	Received cheque from Suhas Allowed	400
	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

- Sales Daybook was overcast by ₹ 100.
- A sale of ₹ 50 to X was wrongly debited to Y account.
- General expenses ₹ 180 was posted in the account as ₹ 810.
- A bill receivable for ₹ 155 was written in bills payable book. The bill was given by P.
- Legal expenses ₹ 119 paid to James was debited to his personal account.
- 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		60,000
7.	Purchases	85,000	
8.	Purchase returns		45,000
9.	Sales returns		1,000
10.	Carriage inwards	2,000	
11.	Carriage outwards		600
12.	Wages		700
13.	Salaries		
14.	Bills		
15.	receivable	25,000	
16.	Debtors	7,000	
17.	Bills Payable	9,000	
18.	Rent		7,000
19.	Interest Paid	3,000	
20.	Cash		2,000
	Creditors	800	
	Closing Stock	6,900	
		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 31<sup>st</sup> 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. Govindason 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.**

## 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. 2022-23 Academic year

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

### **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

- 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. 2022-23 Academic year

I Year B.Com General – Semester – I

**Course1C : 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.
- 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.**



## **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. 2022-23 Academic year

Semester-wise Syllabus under CBCS

**I Year B.Com Taxation**

**Semester – I**

**Course1C: INCOME TAX – I**

**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

(Common to B.Com CA& B.Com CA with Business Analytics, B.Sc Computer Applications & BA Computer Applications)

I Year – I Semester - W.E.F. 2022-23 Academic year

**CourseIC: INFORMATION TECHNOLOGY**  
**MODELQUESTION PAPER**

**Time:3hours**

**Marks:75marks**

## 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) equally.**