PROGRAMME:THREE-YEARBCOM

(General and Computer Applications)

Domain Subject: Commerce Semester-wise

Syllabus under CBCS w.e.f.2022-23 Academic

year

IIYearB Com(Common toB.Com General,B.Com CA,B.Com Taxation,
B.ComComputer Applications withBusinessAnalytics&
BA Accountancy)

SEMESTER–III

Course3A: Advanced Accounting

MODEL QUESTION PAPER

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

Section A

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

1) Write self-balancing adjusting entries.
a. Credit Sales
b. Sales returns
c. Cash received from debtors

2) Prepare sales Ledger adjustment account in the General Ledger
Opening Debtors ₹10,000; Credit sales ₹30,000; Cash received from debtors ₹6000; Bills receivable received ₹ 5000; Bills receivable dishonour₹1000

3) Find out profit from the following data

	₹
Capital at the beginning of the year	8,00,000
Drawings during the year	1,80,000
Capital at the end of the year	9,00,000
Capital introduced during the year	50,000

4) From the following find credit purchases
Opening Creditors ₹ 6,000; Cash paid to creditors₹ 8000; Bills payable accepted ₹ 5000; Closing creditors₹ 9000

5) Write short note on Receipts and Payments Account.

6) Write short note on Income and Expenditure account

7) Calculate Goodwill on the basis of 3 years average profits and 2 years purchase net profits are 2019 ₹ 18,000, 2020 ₹ 20,000 and 2021 ₹ 19,000

8) Fixed and Fluctuating Capitals.

9) Garner Vs Murray Case.

10) A and B were in partnership and agreed to dissolve. The assets realised ₹ 75,000. The Liabilities were as follows:- Sundry Creditors ₹ 45,000, L:oan from A ₹ 20,000, A's Capital ₹ 10,000, and B's Capital ₹ 15,000. They share profits and losses in proportion of A: ¾ and B: ¼ . Prepare Realisationaccount.

Section - B

Answer any Five from the following (5 ×12 = 60 Marks)

11) From the following particulars, prepare the debtors ledger adjustment A/c as it would appear in the General ledger for the year ended 31.12.2021.

	₹
Sundry Debtors (on 1.1.2021) (Dr.)	1,60,000
(Cr.)	8,000
Sales (including cash sales of ₹ 40,000)	2,40,000
Cash received from debtors	1,20,000
Return inward	20,000
Discount and rebate allowed to debtors	12,000
Allowances to customers on goods damaged in transit	8,000
Bad debts written off	16,000
Provision for bad debts	24,000
Provision for discount on debtors	4,000
Bad debts previously written off, now recovered	20,000
Interest on customers overdue account	4,000
Trade discount	2,000
Bills receivable received	56,000
Bills receivable dishonoured	24,000
Bills receivable discounted	8,000
Bills receivable endorsed	10,000
Bills receivable honoured at maturity	8,000
Bills receivable renewed	6,000
Interest on bills renewed	200
Bills receivable as endorsed dishonoured 2,000	
Discount allowed but later on disallowed 2,000	
Carriage charged to customers 4,000	
Transfer from debtors ledger to creditors ledger 24,000	
Transfer from creditors ledger to debtors ledger 28,000	
Sundry debtors (on 31.12.2021)(Cr) 12,000	

12) Prepare Creditors Ledger Adjustment A/c, Debtors Ledger Adjustment A/c and General ledger Adjustment A/c.

	₹
Debtors Balance in General Ledger Adjustment A/c (Cr.)	60,500
Creditors Balance in General Ledger Adjustment A/c (Dr.)	38,500
Total Sales	53,100
Cash Sales	12,800
Total Purchases	42,790
Cash Purchases	16,390
Received through Bank From Debtors	48,000
Discount allowed to the Business	375
Discount allowed by the Business	450
Returns by customers	1,225
Return to suppliers	875

Accepted bills Payable	3,200
Accepted bills receivable	4,800
Bills receivable dishonored	200
Interest Charges on dishonored bills	15
Trade discount	975
Bad debts	375
Set off	195
Cash paid to Creditors	32,500

13) Mr. X has maintained his books by single entry method. From the following details calculate profit for the year and a statement of affairs at the end of the year. ₹. 1,000 (cost) furniture was sold for ₹. 5,000 on 1.1.2021. 10% depreciation is to be charged on furniture. Mr. X has drawn ₹. 1,000 p.m. ₹. 2,000 was invested by Mr. X in 2021 as further capital.

	1.1.2021₹	**31.12.2021 ₹**
Stock	40,000	60,000
Debtors	30,000	40,000
Cash	2,000	1,000
Bank	10,000	5,000
Creditors	15,000	25,000
Outstanding expenses	5,000	2,000
Furniture(cost)	3,000	2,000

Bank balance on 1.1.2021 is as per cash book but the bank overdraft on 31.12.2021 is as per bank statement. ₹. 2,000 Cheques drawn in Dec. 2021 have not been encased within the year.

14) Ramesh keeps his books on single entry basis. Prepare a statement of affairs as on 31.10.2022 and a statement of profit (or) loss for the period ending 31.10.2022.

Assets & liabilities	**1.11.2021 ₹**	**31.10.2022 ₹**
Bank balance	560 (cr)	350 (dr)
Cash on hand	10	50
Debtors	4,500	3,600
Stock	2,700	2,900
Plant	4,000	4,000
Furniture	1,000	1,000

Ramesh had withdrawn ₹. 2,000 during the year and had introduced fresh capital of ₹.4,200 on 1.7.2022. A provision of 5% on debtors is necessary. Write off depreciation on plant at 10% and furniture at 15%. Interest on capital is to be allowed at 5%.

15) From the following Receipts and Payments, prepare an Income and Expenditure account for the year ended 31-12-2020.

		₹		**₹**
2020				
Jan.1 To Opening Balance:			By Buildings	15,000
Cash	1,000		By Rent	700
Bank	100		By Furniture	1,500
	---	1,100	By Salaries	600
Dec.31 To Donations		20,000	By Cricket	200
To Life members fees		4,000	By Tennis	500
To Subscription		1,800	By Gardening	100
To Interest on Investments		50	By Printing	50
To Cricket		150	By Telephones	175

To Tennis	400	By Advertisement	100
To Playing cards	300	By Playing cards	200
To Sale of old news papers	125	By Investments	8,000
To Sundries	100	By Balance c/d	900
	28,025		28,025

Outstanding were: Subscriptions ₹ 400; Interest on Investments ₹ 150; Salaries ₹200; Rent ₹200; Subscriptions received in advance for the year 2021 were ₹100.

16) Write any Ten differences between Receipts and Payments Account and Income and Expenditure Account

17) The Balance sheet of B and D as on 31-12-2021 is given below who share profits and losses in the ration of 2: 1.

Liabilities	₹	Assets	₹
B's capital	45,000	Furniture	6,000
D's capital	25,000	Freehold property	20,000
General reserve	24,000	Debtors	60,000
Creditors	16,000	Stock	12,000
		cash	12,000
	1,10,000		1,10,000

They agreed to admit **K** into the firm subject to the following conditions:
(a) K will bring in ₹ 21,000 of which ₹ 9,000 will be treated as his share of goodwill to be retained in the business.
(b) 50% of the general reserve is to remain as provision for doubtful debts.
(c) Depreciation is to be provided on furniture @ 15 %.
(d) Closing stock is to be valued at ₹ 10,500.
(e) K is entitled to 1/4th share of the profit.
Prepare necessary accounts to give effect to these arrangements and prepare the Balance sheet of the new firm.

18) The Balance Sheet of P, Q and R who were sharing profits in proportion to their Capitals stood as follows on 31st December 2021:

Liabilities	₹	*Assets*		₹
Sundry Creditors	13,800	Cash at Bank		11,000
Capital Accounts		Sundry Debtors	10,000	
P	45,000	*Less:* Provision	400	
Q	30,000			9,600
R	15,000	Stock		16,200
		Machinery		17,000
		Land & Buildings		50,000
	1,03,800			1,03,800

Q decides to retire on that date and P, Q and R agree to make the following adjustments of the assets and liabilities:

a) That out of the amount of insurance which was debited entirely to Profit and Loss Account, ₹ 1,500 be carried forward as Unexpected Insurance.
b) That the provision for Doubtful Debts be brought up to 7%.
c) That the Land and Buildings be appreciated by 20%.
d) That a provision of ₹ 4,000 be made in respect of an outstanding bill for repairs.
e) That the goodwill of the entire firm be fixed at ₹ 21,600 and Q's share of the same be adjusted into the accounts of P and R who are going to share in future in the proportion of ¾ and ¼ respectively.

f) That the entire Capital of the firm as newly constituted be fixed at ₹ 56,000 as between P and R in proportion of 3:1, actual cash to be paid off or to be brought in by the continuing partners as the case may be.
Show necessary ledger accounts and also prepare new balance sheet of the firm.

19)A, B and C are partners in a firm sharing profits and losses as 40%, 30% and 30% respectively. They decide to dissolve the firm and appoint b to realize the assets and distribute as his remuneration and to bear all the expenses of realization.
The following is the balance sheet of the firm as on the date of dissolution.

Liabilities	₹	Assets	₹
Creditors	59000	Cash at bank	1500
Capitals		Debtors 45500	
A	30000	Less: provision 2500	**43000**
B	20000	Stock	60000
		C's capital overdrawn	4500
	1,09,000		**1,09,000**

B reports the result of realization as follows: Debtors realize ₹ 35000; stock realize ₹ 45,000; goodwill is sold for ₹ 2000 Creditors are paid Rs. 57,500 in full settlement. Outstanding creditor's ₹ 500 have also been paid. The expenses of realization came to ₹ 600 which b met personally. A and B agree to receive from C ₹3000 in full settlement of the firm's claim against him. Show necessary ledger accounts.

20) A and B are in equal partnership. Their Balance sheet stood as follows:

Liabilities	₹	***Assets***	₹
Capital A:	600	Plant & Machinery	1,475
Sundry Creditors	3,900	Furniture	400
		Debtors	500
		Stock	625
		Bank	300
		B's Capital	1,200
	4,500		4,500

The assets were realised as follows:
Stock ₹ 350, Furniture ₹ 200, Debtors ₹ 500 and Plant & Machinery ₹ 700. The cost of collecting the estate amounted to ₹ 150.
A's private estate is not sufficient even to pay his private liabilities, where as in B's private estate, there is a surplus of ₹ 50.
Prepare Realisation A/c, Cash A/c, Creditors A/c, Capital A/c's and the Deficiency A/c of the partners.

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.

Programme: Three Year B.Com
Domain Subject: Commerce
Semester-wise Syllabus under CBCS
W.E.F. 2022-23 ACADEMIC YEAR

II Year B.Com General,B.Com CA,B.Com Taxation – Semester – III

Course 3B : Business Statistics

Model Question Paper

Section A

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

1) The marks obtained by the students in a class as follows. You're required to construct a frequency table. The class interval is taken as 10.

Marks: 66 34 50 72 35 88 68 72 30 44 67 25 88 16 33 79 92 27 70 84
1239 96 63 44 25 31 88 82 56 62 47 20 34 69 49 28 75 40 81

2) In a class 20 students wrote an examination. There average marks are 50. 10 students failed in the examination. 10 students total marks are 300. Find out the average marks of 10 passed students.

3) If median = 24.65 and mode = 28.04. Find mean

4) $N_1 = 30$; $N_2 = 20$; $\overline{X}_1 = 40$; $\overline{X}_2 = 60$. Find $\overline{X}_{12}$

5)Find range and co-efficient of range from the following.

values	42	46	50	54	58	60	62	64
frequency	18	74	126	93	61	38	14	8

6) If Q1 = 20 and Q3= 40. Find Q.D and Coefficient of Q.D.

7) If, N = 10, $\sum dx = 0$, $\sum dx^2 = 60$, $\sum dy = 0$, $\sum dy^2 = 60$ and $\sum dxdy = 57$

Find Co-efficient of Co-relation

8)If r = 0.9 and n=10 then find P.E.r.

9)Construct index numbers under simple Aggregative method

Commodity	A	B	C	D	E
Price ₹ 2021	50	40	80	110	20
Price ₹ 2022	70	60	90	120	20

10) Construct the cost of living index number.

Group	Food	Fuel and Lighting	Clothing	Rent	Miscellaneous
Index Number	352	220	230	160	190
Weight	48	10	8	12	15

Section - B

Answer any Five from the following (5 ×12 = 60 Marks)

11) Draw a histogram.

Daily wages (in ₹ .)	0 - 10	10 - 30	30 - 40	40 - 50	50 - 60	60 - 80	80 - 100
No. Of workers	5	12	13	20	14	10	14

12) In a sample study about the tea habits in two villages the following data were observed:

Village – A	Village – B
70% persons were males	55% persons were males
80% were tea drinkers , and	35% were tea drinkers , and
62% were male tea drinkers	25% were male tea drinkers

Tabulate the above data.

13) Find Arithmetic Mean from the following data.

Temperature c^0	-40 to -30	-30 to -20	-20 to -10	-10 to 0	0 to 10	10 to 20	20 to 30	30 to 40
No. Of days	10	26	40	64	180	30	10	5

14) Find Q3,D_6 and P_{46} from the following data.

Classes	30 - 32	32 - 34	34 - 36	36 - 38	38 - 40	40 - 42	42 - 44	44 - 46
frequency	8	24	31	50	61	38	21	12

15) Two cricketers scored the following runs in the several innings. Find who better run getter and who is more consistent player.

A	42	17	83	59	72	76	64	45	40	32
B	28	70	31	5	59	108	82	14	3	95

16) Calculate Bowley's co-efficient of skewness.

Mid values	15	25	35	45	55	65	75	75
Frequency	34	40	48	100	125	80	50	22

17) Calculate the Correlation Co-efficient between Age and playing habit of the following students.

Age in years	15	16	17	18	19	20
No of students	250	200	150	120	100	80
Regular players	200	150	90	48	30	12

18) Ten competitors in beauty contest are ranked by three judges A,B and C in the following order. Use Rank correlation co-efficient and to determine which pair of judges has the nearest approach common tastes in beauty.

Judge-A	1	6	5	10	3	2	4	9	7	8
Judge-B	3	5	8	4	7	10	2	1	6	9
Judge-c	6	4	9	8	1	2	3	10	5	7

19) Construct index numbers under (1) Simple average of relatives method and (2) weighted average of relatives method

Commodities	P	Q	R	S	T
2020 price in ₹	50	40	80	110	20
2021 price in ₹	70	60	90	120	20
weights	4	1	2	1	2

20) Construct Fishers ideal index number from the following data.

Commodities	2020		2021	
	Price in ₹	value in ₹	price in ₹	value in ₹
Rice	20	200	60	300
Wheat	15	225	40	400
Maize	5	100	15	150

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.

Programme: Three Year B.Com General

Domain Subject: Commerce

Semester-wise Syllabus under CBCS
w.e.f. 2022-23 academic year

II Year B.Com General – Semester – III

Course3C :Marketing

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 Questions5 ×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. 2022-22 Academic Year

Semester-wise Syllabus under CBCS

II Year B.Com Taxation

Semester – III

Course 3C: CUSTOMS ACT

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

Domain Subject: Commerce

w.e.f. 2022-23 Academic year

II Year B.Com Computer Applications with Business Analytics – Semester –III

Course 3B(1) : Statistics for Business Analytics

Model Question Paper

Time:3hours Marks:75marks

Note: This questionpapercontains twopartsAandB.

Part A is compulsory which carries 25 marks. Answer any five of the following questions in Part A.Part B consists of 5 Units. Answer any one full question from each unit. Each question carries 10marks

PART –A

Answerany*Five*ofthefollowingquestion. (3X5=15M)

1. Characteristics features of statistics

2. Primary and Secondary data

3. Draw a simple bar diagram

Countries	India	Germany	UK	China
Birth rates '000'	33	16	20	40

4. $N_1 = 30$; $N_2 = 20$; $\bar{X}_1 = 40$; $\bar{X}_2 = 60$. Find $\bar{X}_{12}$

5.Calculate the value of Median from the following data

391	384	591	407	672

6. In a moderately symmetrical distribution the Median is 10 and Mean is 10. Find Mode

7. Calculate Range and its Co-efficient

Marks	10	20	30	40	50	80
No. of Students	4	7	15	8	7	2

8. Find Co-efficient of Variation. Mean 100; Standard Deviation 40

9. Find Bowley's Coefficient of Skewness Median = 20, $Q_1 = 10$, $Q_3 = 30$.

10. Find Karl Pearson's Co-efficient of SkewnessMean = 50; Mode = 60; S.D = 10.

PART– B

Answerany*Five*ofthefollowingquestion. (5X12=60M)

11. Draw a Frequency Distribution table. The marks scored by 25 students are given below

Marks: 18, 24, 32, 40, 48, 52, 59, 60, 09, 11, 05, 13, 26, 30, 41

50, 52, 62, 19, 23, 36, 50, 51, 46, 33

12. Following figures give the ages of newly married husbands and their wives in years. Represent the data by a frequency distribution.

Ages of Husband	24	26	27	25	28	24	27	28	25	26	25	26	27	25	27	26	25	26	26	26
Ages of Wives	17	18	19	17	20	18	18	19	18	19	17	18	19	19	20	19	17	20	17	18

13. Draw a subdivided bar diagram

Year	Public Companies	Private Companies	Total
2019	5000	20,000	25,000
2020	4000	16,000	20,000
2021	7,000	21,000	28,000

14. Find Mode graphically

Class	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
Frequency	5	11	19	21	16	10	8	6	3	1

15. Calculate Arithmetic Mean

Temperature in ºC	-40 to -30	-30 to -20	-20 to -10	-10 to 0	0 to 10	10 to 20	20 to 30
No. of Days	10	28	30	42	65	180	10

16. Calculate Median

Class	0-100	100-200	200-300	300-400	400-500	500-600	600-700
Frequency	14	16	20	40	20	16	14

17. Calculate Mean Deviation from Mean

Class	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	4	6	10	20	10	6	4

18. Calculate Standard Deviation

Class	0-20	20-40	40-60	60-80	80-100
Frequency	5	10	12	18	15

19. Find Karl Pearson's Co-efficient of Skewness
Mean = 40, Median = 30, S.D = 20

20. Find Bowley's Co-efficient of Skewness

Class	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	20	12	18	30	10	10

Note : Question Paper setter should set the Question paper as per Model Question paper Only. In place of Problem Only Problem should be given not a theory Question. No Deviation at all.

SRI VENKATESWARA UNIVERSITY

II Year B.COM Computer Applications & B.Com Computer Applications with Business Analytics B.A. Computer Applications / B.Sc Computer Applications

III SEMESTER - CBCS W.E.F. 2022-23

COURSE 3C: PROGRAMMING WITH C & C++

SECTION - A (Total 15 marks)

Answer any FIVE Questions **(5X3 = 15Marks)**

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

SECTION - B (Total 60 marks)

Answer any FIVE Questions **(5X12 = 60Marks)**

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.