

SRI VENKATESWARA UNIVERSITY

PROGRAMME: THREE-YEAR BCOM

B.Com CA with Business Analytics

Domain Subject: Commerce

Semester-wise Syllabus under

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

II Year B Com B.Com Computer Applications with Business Analytics &

Course 3A: Advanced Accounting

Learning Outcomes:

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

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Syllabus

Unit-I: Self Balancing System: Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (Including Problems)

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit in statement of affairs method only (including Problems).

Unit-III: Accounting for Non Profit Organisations: Non Profit Entities - Meaning - Features of Non-Profit Entities – Provisions as per Sec 8 - Accounting Process - Preparation of Accounting Records - Receipts and Payments Account - Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill- Admission and Retirement of a Partner (including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: TS Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
5. Advanced Accountancy (Vol-II): S.N. Maheswari & V.L. Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen-PB Publications.
7. Accountancy – III: Tulasian, Tata McGraw Hill Co.
8. Accountancy – III: S.P. Jain & K.L. Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D.G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B. Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M. Shrinivas & K. Sreelatha Reddy, Himalaya Publishers.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visiting single-entry firm, collect data and Creation of Trial Balance of the firm
- Visiting Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visiting partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussion on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

Programme: Three Year B.Com
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 – III

Course 3A: 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, Loan from A ₹ 20,000, A's Capital ₹ 10,000, and B's Capital ₹ 15,000. They share profits and losses in proportion of A: $\frac{3}{4}$ and B: $\frac{1}{4}$. Prepare Realisation account.

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
			0
	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		50	By Printing 50
Investments			
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
			5

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	<u>400</u>
Q	30,000		9,600
R	15,000	Stock	16,200
		Machinery	17,000
		Land & Buildings	50,000
	<u>1,03,800</u>		<u>1,03,800</u>

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

- That out of the amount of insurance which was debited entirely to Profit and Loss Account, ₹ 1,500 be carried forward as Unexpected Insurance.
- That the provision for Doubtful Debts be brought up to 7%.
- That the Land and Buildings be appreciated by 20%.
- That a provision of ₹ 4,000 be made in respect of an outstanding bill for repairs.
- 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 $\frac{3}{4}$ and $\frac{1}{4}$ respectively.
- 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	₹
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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:

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

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.

SRI VENKATESWARA UNIVERSITY : TIRUPATI
B.COM Computer Applications with Business Analytics
SYLLABUS - III SEMESTER
(Under CBCS W.E.F. 2020-21)

COURSE 3B(1): STATISTICS FOR BUSINESS ANALYTICS

Course Objectives

1. Statisticians help to design data collection plans, analyze data appropriately and interpret and draw conclusions from those analyses. The central objective of the undergraduate major in Statistics is to equip students with consequently requisite quantitative skills that they can employ and build on in flexible ways.
2. Majors are expected to learn concepts and tools for working with data and have experience in analyzing real data that goes beyond the content of a service course in statistical methods for non-majors. Majors should understand [1] the fundamentals of probability theory, [2] statistical reasoning and inferential methods, [3] statistical computing, [4] statistical modeling and its limitations, and have skill in [5] description, interpretation and exploratory analysis of data by graphical and other means; [6] graduates are also expected to learn to communicate effectively.

Course Outcomes

After successful completion of this course, the student will be able to;

1. Knowledge of Statistics and its scope and importance in various areas such as Medical, Engineering, Agricultural and Social Sciences etc.
2. Knowledge of various types of data in diagrammatic representation.
3. Brief analyzing in different types of data and tabulated.
4. Knowledge of various types of data, their organization and evaluation of summary measures such as measures of central tendency and dispersion etc.
5. Insights into preliminary exploration of different types of data.

UNIT- I

Introduction to Statistics: Introduction of Statistics-Sources of data-techniques of data collection-primary data and secondary data-methods of collecting primary data and secondary data-classification of data-frequency distribution.

UNIT-II

Diagrammatic and graphic representation: Introduction-significance of diagrams and graphs-difference between diagrams and graphs-general rules for constructing diagrams-Bardiagrams -Pie charts-technique of construction of graphs-histogram-frequency polygon-ogive curves.

UNIT-III

Measures of Central Tendency: Introduction-features of a good average-Arithmetic mean, merits and demerits - Arithmetic mean individual observation, discrete series, continuous series -Median, merits and demerits - median individual observation, discrete series, continuous series - Mode, merits and demerits-Mode individual observation, discrete series, continuous series.

UNIT-IV

Measures of Dispersion : Introduction – properties of a good measures of dispersion-methods of studying dispersion-Range, Quartile deviation, Mean deviation(MD), Standard deviation(SD), its merits and demerits, calculation for Individual observation, calculation on discrete and continuous Series-Coefficient of Variation.

UNIT-V

Measures of Skewness: Concept of Skewness, Karl Pearson's coefficient of skewness, Bowley's Coefficient of skewness, Kelley's Co-efficient of Skewness.

Note:

1. Concentration on numerical problems only.
2. Proofs of theorems and Derivations of expressions are omitted.

Text Books:

1. Statistical methods-S.P.Gupta.
2. Fundamentals of Mathematical statistics-SC Gupta and V.K.Kapoor

Reference Books:

Quantitative Techniques 1 – Sulthan Chand Publication

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 Fiveofthefollowingquestion.

(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
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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 Skewness Mean = 50; Mode = 60; S.D = 10.

PART– B

Answerany Fiveofthefollowingquestion.

(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 °C	-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

B.Com Computer Applications with Business Analytics

III SEMESTER (Under CBCSW.E.F.2021-22)

COURSE 3C: PROGRAMMING WITH C & C++

(Five units with each unit having 12 hours of classwork)

Model Outcomes:

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

A. Remembers and states in a systematic way (Knowledge)

1. Develop programming skills
2. Declaration of variables and constants use of operators and expressions
3. Learn the syntax and semantics of programming language
4. Be familiar with programming environment of C and C++
5. Ability to work with textual information (characters and strings) & arrays

B. Explains (Understanding)

6. Understanding a functional hierarchical code organization
7. Understanding a concept of object thinking within the framework of functional model
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

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

9. Choose the right data representation formats based on the requirement of the problem
10. Analyze how C++ improves C with object-oriented features
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity (Creativity)

Planning of structure and content, writing, updating and modifying computer programs for user solutions

*E. Exploring C programming and Design C++ classes for code reuse (Practical skills***)*

PROGRAMMING WITH C & C++

SYLLABUS

Unit

I Introduction and Control Structures:

History of 'C' - Structure of C program - C character set, Tokens, Constants, Variables, Keywords, Identifiers - C data types - C operators - Standard I/O in C - Applying if and Switch Statements

II Loops and Arrays:

Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays

III Strings and Functions:

Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference - Recursion

IV Classes and Objects

Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions - Static Functions - Constructor - Types of constructors - Destructors - Unary Operators

V Inheritance:

Inheritance - Types of Inheritance - Types of derivation - Public - Private - Protected Hierarchical Inheritance - Multilevel Inheritance - Multiple Inheritance - Hybrid Inheritance

Learning Resources (Course 3C::Programming with C & C++) References:

(1) E. Balagurusamy "Object oriented programming with C++"

(2) R. Ravichandran "Programming with C++"

(3) *Mastering C by KR Venugopalan and Sudeep R Prasad, McGraw Hill*

(4) Expert C Programming: Deep Secrets Kindle Edition [Peter van der Linden](#)

(5) Let Us C [Yashavant Kanetkar](#)

(6) The C++ Programming Language [Bjarne Stroustrup](#)

(7) C++ Primer [Stanley B. Lippman](#), [Josée Lajoie](#), [Barbara E. Moo](#)

Online Resources:

<https://www.tutorialspoint.com/cprogramming/index.htm><https://www.learn-c.org/>
<https://www.programiz.com/c-programming><https://www.w3schools.in/c-tutorial/><https://www.cprogramming.com/tutorial/c-tutorial.html><https://www.tutorialspoint.com/cplusplus/index.htm><https://www.programiz.com/cpp-programming><http://www.cplusplus.com/doc/tutorial/><https://www.learn-cpp.org/><https://www.javatpoint.com/cpp-tutorial>

B.Com Computer Applications with Business Analytics

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.