

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

(Sponsored by S.K.P.V.V.Hindu High Schools' Committee)

Kothapeta, Vijayawada

(An Autonomous College in the Jurisdiction of Krishna University)

ISO-9001-2008 CERTIFIED INSTITUTION

NAAC "A" Grade

| | | | |
|-------------------------------|------------------|------------------|---------------------------------|
| Business Economics | CBCBE 101 | 2015-2016 | B.Com(General,Logistics) |
|-------------------------------|------------------|------------------|---------------------------------|

W.e.f:2015-

16

SYLLABUS
BUSINESS ECONOMICS

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics differences - Cardinal Utility & Ordinal Utility.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions .

Unit –III- Elasticity of Demand

Meaning and Definition of Price Elasticity of Demand – Types of Price Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run .

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis uses and limitations.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.

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| ECONOMICS | CBCBE 101 | 2015-16 | B.Com(General) |
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W.E.F:2015-16

MODEL PAPER

BUSINESS ECONOMICS

SECTION-A (Short Answer Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)

Answer any five of the following questions

5x5=25M

1. Cardinal utility.
2. Demand function.
3. Growth Definition.
4. Macro Economics.
5. Reasons behind downward sloping demand curve.
6. Cost Function.
7. Relationship between Ac and MC.
8. Arc method.

SECTION-B (Essay Questions)

(Instructions to the paper setter: Set minimum two questions from each unit, either or internal choice)

Answer All of the following questions

5x10=50M

9. a) Explain scope and importance of Business Economics.

Or

b) Robbins scarcity definition.

10. a) Define Micro Economics and its importance.

Or

b) Distinguish between Micro economics and macro economics.

11. a) Define Demand and Explain exceptions of the Demand.

Or

b) Explain different types of price elasticity of Demand.

12. a) What are the methods to measure elasticity?

Or

b) What is cost? Explain different costs.

13. a) Explain short-run and long-run costs.

Or

b) Describe the managerial uses limitations of Break-even analysis.

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NAAC "A"

GRADE

SEMESTER PATTERN UNDER CHOICE BASED CREDIT SYSTEM

COMMON CORE SYLLUBUS

W.E.F 2015-16

Fundamentals of Accounting

Subject Code: CBCFA101

Semester: I

Class: B.Com (Gen, T.P)

Max. Marks: 75

Pass. Marks: 30

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Accounting equation - Classification of Accounts and its rules - Double entry book keeping – Journalizing – Posting to ledgers, Balancing of ledger accounts- problems.

Unit –II – Subsidiary Books

Types of Subsidiary Books -Cash Book, Three column Cash Book- Petty cash Book - Problems.

Unit-III- 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 balances.

Unit-IV -Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee - Problems

Unit -V -Trial Balance& Rectification of Errors

Preparation of Trial Balance – Types of Errors – Rectification of Errors- Suspense Account - Problems.

Reference Books

1. T.S.Reddy&A.Murthy , Financial Accounting , Margham Publications
2. Principles and Practice of Accounting - R L Gupta & V. K Gupta, Sulthan Chand & Sons
3. Accountancy–I, S.P. Jain & K.L Narang, Kalayani Publishers
4. Accountancy – I, Tulasian , Tata Mcgraw Hill Co.
5. Financial Accounting , Dr. V.K.Goyal Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

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NAAC 'A' Grade

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|-----------------|-----------------|------------------|-------------------------|
| Commerce | CBCFA101 | 2015-2016 | B.Com (Gen / TP) |
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W.e.f:2015-16

SEMESTER –I

MODEL PAPER

PAPER-1

Fundamentals of Accounting - I

Time : 3 hrs.

Max. Marks :75

SECTION-A (Short Answer Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)

Answer any **FIVE** of the following questions.

5 X 5 = 25 M

1. What are the differences between Book – Keeping and Accounting?
2. Explain the types of Accounts with Rules and examples.
3. Distinguish between Trade Discount and Cash Discount.
4. Discuss about Debit Note and Credit Note.
5. What is meant by “Imprest system”? Explain.
6. What are the causes for difference between Bank Balances as per Cash Book and Pass Book?
7. What are the Features of a Bill of Exchange?
8. Explain Types of Errors.

SECTION-B (Essay Questions)

(Instructions to the paper setter: Set minimum two questions from each unit, either or internal choice)

Answer **ALL** of the following questions.

5 x 10 = 50M

9. (a) Journalise the following transactions

2015

- March 1 Started business with cash Rs. 99,000
March 1 Paid into Bank Rs. 35,000
March 2 Bought goods for cash Rs. 15,000
March 3 Purchased furniture Rs. 7,500
March 4 Drew cash from Bank Rs. 10,000
March 5 Cash paid to Raju Rs. 5,000
March 6 Sold goods for cash Rs. 45,000
March 8 Sold goods to Kumar Rs. 8,000
March 9 Paid for Electric charges Rs. 100
March 10 Paid Rent by a cheque Rs. 5,000

[OR]

- (b) Prepare Ledger Accounts from the following transactions:

2014

- June 1 Purchased goods for cash Rs. 11,500
June 2 Goods hold for cash Rs. 32,600
June 3 Paid Wages Rs. 8,500
June 4 Sold goods to Ramana on Credit Rs. 9,700
June 5 Received commission Rs. 7,400

10. (a) Enter the following transactions in suitable subsidiary books.

2014

| | Rs. |
|---------------------------------------|------------|
| Oct 01 Purchased goods from Venkatesh | 17,500 |
| Oct 03 Sold goods to Sachin | 33,700 |
| Oct 04 Returned goods to Venkatesh | 1,800 |
| Oct 05 Bought goods from Suresh | 16,500 |
| Oct 06 Goods returned by Sachin | 2,100 |

| | |
|---------------------------------|--------|
| Oct 07 Goods sold to Mohan | 27,400 |
| Oct 08 Returned goods to Suresh | 1,900 |
| Oct 09 Mohan returned goods | 1,200 |

[OR]

(b). From the following particulars, prepare Three columnar cash book.

2015

| | | | | |
|---------|--|--|--------------------------|-----------|
| July 1 | Cash in hand | Rs. 5,000, | Bank overdraft balance | Rs. 2,000 |
| July 2 | Purchased goods for cash | Rs. 3,000 | | |
| July 3 | Furniture purchased from Rajesh | Rs. 5,000 | | |
| July 5 | Sold goods for cash | Rs. 10,000 of which | Rs. 6,000 paid into Bank | |
| July 7 | Paid to Rajesh by cheque | Rs. 4,900 and discount received from him | Rs. 100 | |
| July 10 | Cash received from Ramu | Rs. 8,400 and discount allowed to him | Rs. 200 | |
| July 12 | Cash paid into Bank | Rs. 10,000 | | |
| July 15 | Withdrew cash from the Bank for office use | Rs. 8,000 | | |
| July 16 | Drew for personal use | Rs. 2,000 | | |

11. (a) From the following particulars, prepare Bank Reconciliation Statement as on 30.06.2015.

- i) Bank balance as per cash book Rs. 10,000
- ii) Cheques issued but not presented Rs. 1,500
- iii) Cheques paid into Bank but not credited Rs. 1,000
- iv) Interest credited in Pass book only Rs. 100
- v) Cheques received entered in cash book but omitted to Bank Rs. 500
- vi) Bill collected and credited in pass book only Rs. 2,000
- vii) Commission charged and debited in pass book Rs. 150
- viii) Wrong debit of Rs.800 has been given by the Banker in the pass book

[OR]

(b). From the following particulars ascertain the balance that would appear in the cash book of Roy & Co.

as on 31st March, 2014 before and after making the necessary adjustments:

| | | |
|------|---|-----|
| i) | Overdraft as per pass book as on 31 st March 2014 | Rs. |
| | 3,540 | |
| ii) | Cheques drawn but not presented upto 31 st March 2014 | Rs. |
| | 2,800 | |
| iii) | Cheques paid into Bank but not cleared upto 31 st March 2014 | Rs. |
| | 3,900 | |
| iv) | Interest on overdraft as per pass book not entered in the cash book | Rs. |
| | 100 | |
| v) | Insurance premium paid by the bank not entered in the cash book | Rs. |
| | 400 | |

12. (a) On 1st January, 2015, 'A' sold goods to 'B' for Rs. 6,000 and drew a bill on 'B' for 4 months 'B' accepted the bill for Rs. 6,000 and returned it to 'A' who discounted it on 3rd January, 2015 with his bank at 12% p.m. 'B' met his acceptance on the due date.

Pass Journal entries in the books of Drawer.

[OR]

(b) Shyam sold goods to Prasad worth Rs. 10,000 and drew a bill on him for the amount at 3 months.

Being unable to meet the bill Prasad approached shyam and requested him to cancel the bill and draw on him a new bill for Rs. 10,300 at 3 months including interest. Finally the renewed bill was honored on the due date. Give Journal Entries in the books of Shyam.

13. (a) Prepare Trial Balance from the following.

| | Rs. |
|------------------------------|------------|
| Capital | 24,000 |
| Drawings | 4,500 |
| Purchases | 20,000 |
| Sales | 30,500 |
| Returns inward | 1,500 |
| Salaries | 12,200 |
| Wages | 1,550 |
| Bad debts | 1,100 |
| Debtors | 14,000 |
| Creditors | 10,000 |
| Provision for doubtful debts | 1,900 |
| Cash | 6,200 |
| Insurance | 700 |
| Plant and Machinery | 7,150 |
| Bills payable | 2,500 |

[OR]

(b) Rectify the following Errors, Passing Rectifying Entries.

- i. An amount of Rs. 600 paid for the repairs of Furniture was debited to Furniture account.
- ii. Sales Day Book was overcast by Rs. 400
- iii. A Sale of Rs. 100 to Mr. X was wrongly debited to the Y A/c.
- iv. General expenses of Rs. 18 were posted in the ledger as Rs. 180
- v. A sale of Rs. 860 to Krishna has been credited as Rs. 680.

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| Commerce | CBCBOM101 | 2013-2014 | B.Com(Gen) |
|-----------------|------------------|------------------|-------------------|

W.e.f:2013-14

SEMESTER -I

SYLLABUS

PAPER-1

Business Organisation and Management

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade
Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry
and
Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form
of
organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types
–

Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages –
Partnership -

Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership
Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies -
Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of
Association – Articles of Association – Differences Between Memorandum of Association
and

Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

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| Commerce | CBCBOM 101 | 2015-2016 | B.Com(Gen) |
|-----------------|-------------------|------------------|-------------------|

W.e.f:2015-

16

SEMESTER -I

MODEL PAPER

PAPER-1

BUSINESS ORGANISATION & MANAGEMENT

Time : 3 hrs.

Max. Marks :75

SECTION-A (Short Answer Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)

Answer any **FIVE** of the following questions.

5 X 5 = 25

M

1. Explain the concepts of Business, Industry & Commerce.
2. Explain the scope of business.
3. Explain the meaning of Entrepreneurship with definitions.
4. What are the sectors influencing the choice of suitable form of business.
5. Write about any three types of partners.
6. What is partnership deed?
7. What are the differences between private limited companies and public limited companies?
8. Explain the meaning of Memorandum of Association.

SECTION-B (Essay Questions)

(Instructions to the paper setter: Set minimum two questions from each unit, either or internal choice)

Answer **ALL** of the following questions.

5 X 10 = 50 M

9. (a) Explain the characteristics of business with meaning and definition.
(OR)
(b) Explain about relationship between Trade, Commerce and Industry.
10. (a) What are the types of Entrepreneurship?
(OR)
(b) What are the functions of Entrepreneurship?
11. (a) What are the characteristics of sole trading concern?
(OR)
(b) What are the advantages and disadvantages of partnership?
12. (a) Explain the characteristics of a company.
(OR)
(b) Explain the kinds of a Companies.
13. (a) Explain the differences between memorandum of Association and articles of Association.
(OR)
(b) What are the contents of Prospectus?

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SEMESTER PATTERN UNDER CHOICE BASED CREDIT SYSTEM

COMMON CORE SYLLUBUS

W.E.F 2015-16

Computer Fundamentals & Internet

Class: I B.com (General)/ TP/Logistics, BBM, B.Sc(MPC/CBZ)

Code: CBICF101

Max.Marks:75

Pass Marks:30

W.E.F 2015-16

Unit – I (Overview of Computer) -14 Hours

Introduction to Computers, Block Diagram of Computer, generations of computer, Classification of Computers based on Purpose, Operation & Size, Anatomy of Computers, Basic I/O Devices, Printers, Memory units- Primary and Auxiliary memory, Cache

Unit – II (Operating Systems)- 13 Hours

Operating System: Definition, Functions of Operating System, Booting, Types of Operating Systems

Unit-III

Working with DOS : Introduction, Environment, Internal & External Commands, Batch Files

Unit – IV (Windows) -15 Hours

Introduction, Desktop, File Manager, Windows Explorer, Control Panel, Clip Board, Accessories: Calculator, MS Paint, Notepad, WordPad

Unit – V (Internet) - 18 Hours

Introduction, features of Internet, Email Creation, Mail Sending, Receiving.

Prescribed Text Book:

- 1) "Fundamentals of Computers" –Peter Norton's
"Internet & Web Technologies" – Raj Kamal

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|----------------------------------|----------|-----------|--|
| Computer fundamentals & internet | CBICF101 | 2015-2016 | |
|----------------------------------|----------|-----------|--|

Computer Fundamentals & Internet

Time: 3 Hours
Subject Code: CBICF101
Semester: I

Max. Marks: 75
Pass Marks : 30

SECTION-A (Short Answer Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)

Answer any five of the following questions

5x5=25M

1. Explain characteristics of computers
2. Explain advantages of computers.
3. Explain about Memory and memory types
4. Write about Control Panel
5. Explain about features of MS-Windows
6. Explain about Wild Card Characters in DOS with examples
7. Explain about Windows Explorer?
8. Write the features of Internet.

SECTION-B

(Essay Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all)

Answer ALL of the following questions

5x10=50M

9. A) Explain computer with its block diagram
(or)
B) Explain different types of printers.
10. A) Explain functions of Operating system.
(OR)
B) Explain types of operating system.
11. A) Explain DOS Internal commands
(OR)
B) How to create batch file in dos.
12. A) Draw and Explain Desktop and its icons.
(OR)
B) Explain Accessories and its applications
13. A) What is Internet? Explain the history of internet.
(OR)
B) Explain the procedure to create E-Mail.