

**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

<b>Business Economics</b>	<b>CBCBE 101</b>	<b>2015-2016</b>	<b>B.Com(General,Logistics)</b>
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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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NAAC 'A' GRADE

<b>ECONOMICS</b>	<b>CBCBE 101</b>	<b>2015-16</b>	<b>B.Com(General)</b>
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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**

**Max. Marks: 75**

**Semester: I**

**Pass. Marks: 30**

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

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### **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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## **SEMESTER PATTERN UNDER CHOICE BASED CREDIT SYSTEM COMMON CORE SYLLUBUS W.E.F 2015-16**

### **Financial Accounting**

**Subject Code: CBCLFA101**

**Max. Marks: 75**

**Semester: I**

**Pass. Marks: 30**

**Class: B.Com (Computers, Logistics)**

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#### **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.

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NAAC 'A' Grade

<b>Commerce</b>	<b>CBCLFA101</b>	<b>2015-2016</b>	<b>B.Com (Comp / Log)</b>
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W.e.f:2015-16

**SEMESTER –I**

**SYLLABUS**

**PAPER-1**

**Financial 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.

	<b>Rs.</b>
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 31<sup>st</sup> March, 2014 before and after making the necessary adjustments:

i)	Overdraft as per pass book as on 31 <sup>st</sup> March 2014	Rs.
	3,540	
ii)	Cheques drawn but not presented upto 31 <sup>st</sup> March 2014	Rs.
	2,800	
iii)	Cheques paid into Bank but not cleared upto 31 <sup>st</sup> 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 1<sup>st</sup> 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 3<sup>rd</sup> 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.

	<b>Rs.</b>
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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NAAC 'A' GRADE

<b>Economics of Transport</b>	<b>CB EOT-101</b>	<b>2015-2016</b>	<b>B.Com(Logistics)</b>
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*w.e.f*

**2015-16**

## **Economics of Transport**

**SEMESTER -I**

**SYLLABUS**

**PAPER-1**

### **Unit I:**

*Importance of Transportation – Evolution –Various modes of Transport*

### **Unit II:**

*Road Transport-Economics of Road Transport and Pricing(Goods Transport)-  
Insurance*

### **Unit III:**

*Rail Transport –Price Fixation in Rail Transport –Cost Components –  
insurance*

### **Unit -IV:**

*Water Transport –Importance –Price Fixation- Ocean Trade Routes –  
International Trade Routes –Insurance*

### **Unit-V:**

*Air Transport –Importance –Price Fixation –Insurance*

### **Reference Books:-**

- J.K. Jain



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<b>Economics of Transport</b>	<b>CB EOT-101</b>	<b>2015-2016</b>	<b>B.Com Logistics</b>
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*w.e.f 2015-16*

## MODEL PAPER

### **Economics of Transport**

#### **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. Importance of Transportation.
2. Explain the Insurance of road transport.
3. What are the cost components of rail transport?
4. Explain the importance of water Transport.
5. Insurance in Air transport.
6. Explain about the Road transport in briefly and How it is helpful to Society?
7. Explain the price fixation in Air Transport.
8. How the Economics of Transport relates to Commerce? Explain it.

#### **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 about the evolution of Transport.  
**Or**  
b) What are the various modes of Transport?
10. a) What are the economies of Road transport?  
**Or**  
b) Explain how the price will be fixed in Road Transport.
11. a) Explain the price fixation in Rail Transport.  
**Or**  
b) Explain the insurance of Rail transport.
12. a) Explain the price fixation of water transport?  
**Or**  
b) Narrate the Insurance formalities in International Trade Routes.
13. a) Explain the insurance process in Air transport.  
**Or**  
b) Explain the importance of Air transport.

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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

Computer fundamentals & internet	CBICF101	2015-2016	
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### **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.