

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

(Sponsored by S.K.P.V.V. Hindu High Schools Committee)
Kothapeta, Vijayawada-1

ISO-9001-2008 CERTIFIED INSTITUTION

NAAC "A" GRADE

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

Class: I B.Com (Computers)

Code: CBCOM101

Paper: Fundamentals of Computers

Semester: I

Unit I: Introduction to Computers - Input and Output Devices

W.E.F 2015-16

Unit II: Computer Memory and Processors - Number Systems and Computer Codes

Unit III: Computer Software - Operating Systems - Database Systems

Unit IV: Introduction to Windows, Desktop, File, Folder, My Computer, My documents, Recycle bin, Internet Explorer, Windows Explorer. **Office Automation:** Organization of an Office, Nature of office work, Need for office automation. **Document Preparation:** Word processing, Various office equipment that help in document preparation, Document storage and retrieval

Unit V: Word Basics: Starting word, Creating a new document, Opening preexisting document, Parts of a word window, Typing text, Selecting text, Deleting text, Undo, Redo, Repeat, Inserting text, Replacing text, Formatting text, Cut, Copy, Paste – Printing. **Formatting Your Text and Documents:** Auto format, Line spacing, Margins, Borders and Shading. **Working with Headers and Footers:** Definition of headers and footers, creating basic headers and footers, creating different headers and footers for odd and even pages. **Tables:** Creating a simple table, Creating a table using the table menu, Entering and editing text in a table, selecting in table, adding rows, changing row heights, Deleting rows, Inserting columns, Deleting columns, changing column width. **Graphics:** Importing graphics, Clipart, Insert picture, Clip Art Gallery, using word's drawing features, drawing objects, text in drawing.

Text Books :

1. Reema Thareja, Fundamentals of Computers, Oxford University Press.
2. Baja K.K., Office Automation , MacMillan India Ltd, 1996.
3. Steve Sagman, Microsoft Office XP for Windows, Pearson Education, Asia, 2002
4. Jennifer Fulton, Microsoft Office 2000, Prentice-Hall of India,1999.

Reference Books :

1. Peter Norton, Introduction to Computers, 6th Edition , Tata McGraw – Hill.
2. Jacob Beckerman, How to Build a Computer 2014-15: Learn, Select Parts, Assemble, and Install: A Step by Step Guide to Your First Homebuilt.
3. Leon A and Leon M, Computers for Everyone, Leon Vikas , 2001.
4. Turban E, Rainer R K, and Potter R E, Introduction to Information Technology , John Wiley & Sons , 2000

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MODEL PAPER

Class: I B.Com (Computers)

Paper: Fundamentals of Computers

Time: 3 Hrs

Code: CBCOM101

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 the procedure for converting Binary to Decimal number with Example.
3. Explain any 5 Auxiliary memory devices.
4. Define database? Explain its terminology.
5. Explain about windows explorer with a neat diagram.
6. Explain cut, copy, past.
7. How to insert header and footer to a document
8. What are the functions of Operating system?

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 Generations of computers.
(OR)
B) Draw and Explain Block diagram of computers.
10. A) Explain different number system.
(OR)
B) Explain Binary addition and subtraction with example.
11. A) Define Operating System? Explain functions of Operating System?
(OR)
B) What is DOS? Explain different internal commands.
12. A) Explain the features of windows.
(OR)
B) Explain file, folder, my computer, recycle bin
13. A) Explain Graphics in MS-Word.
(OR)
B) Write the procedure to insert table and its operations.

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GRADE

NAAC "A"

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

QUANTITATIVE TECHNIQUES

Subject Code: CBQT101

Max. Marks: 75

Semester: I

Pass. Marks: 30

Class: B.Com (T.P, Computers), BBM

Unit – I

Meaning – definition – functions – importance – limitations and distrust of Statistics– collection of data – primary - Collection of data – types of classification – frequency distribution – tabulation of data objects – characteristics and preparation of the table.

Unit – II

Graphic representation of data-frequency graphs- simple,multiple, percentage bar, pie diagram, histograms, frequency polygons-frequency and ogive curves.

MEASURES OF CENTRAL TENDENCY

Unit – III

Definition, objectives, and characteristics of mathematical measures-Arithmetic Mean, Geometric Mean and Harmonic Mean-individuals series, discrete series and continuous series.

Unit – IV

Definition, objectives and characteristics of positional measures-Median-Quartiles, deciles, percentiles and mode-individual series, discrete series and continuous series.

MATRIX

Unit – V

Meaning-types of matrices-square matrix-rectangular matrix-row matrix-column matrix-non-singular matrix- scalar matrix-diagonal matrix-unit matrix and null matrix-transpose of matrix-symmetric and skew symmetric matrices. Matrix operations-algebra-addition, subtraction and multiplication of matrices-Inverse matrix-determinants-minors and co-factors-solutions of simultaneous equation by inverse method.

Reference Books:

1. *Statistics Methods* Gupta, S.C
2. *Quantitative Techniques – I* 1. Chikkodi 2. Obul Reddy 3. Satyaprasad

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NAAC "A" Grade

Commerce	CBQT101	2015-2016	B.Com(TP, Comp), BBM
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W.e.f:2015-16

SEMESTER -I

MODEL QUESTION PAPER
QUANTITATIVE TECHNIQUES

PAPER-1

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. Methods of Collection of Primary data
2. Explain different types of Matrices.
3. Define Statistics. What are its characteristics?
4. Calculate Geometric Mean from the following

x
.8974
.0570
.0081
.5677
.0002
.0984
.0854
.5672

5. Find the median of the frequency distribution given below.

No of Students	8	12	20	32	30	28	12	4
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6. If $A = \begin{pmatrix} 7 & 2 \\ 3 & 1 \end{pmatrix}$ $B = \begin{pmatrix} 2 & 4 \\ 6 & 8 \end{pmatrix}$ then Verify $(AB)^{-1} = B^{-1} A^{-1}$

7. Find Harmonic Mean from the following data.

x	10	12	14	16	18	20
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8. Find Q_1 and Q_3 from the following data.

No of Students	21	13	17	11	19	9	16	23	14
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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) What are the important functions of statistics.

(OR)

b) Prepare frequency distribution table from the marks of 20 students of a class.

10	12	18	14	13	10	12	15	17	19
18	16	14	15	17	11	20	13	12	14

10. a) Calculate Arithmetic Mean from the following

Class -Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	5	8	12	6	3	1

(OR)

b) Calculate Harmonic mean from the following data.

Marks	0-10	10-20	20-30	30-40	40-50
Frequency	2	7	13	5	3

11. a) Represent the following data regarding cost or manufacturing with a Pie-diagram

<u>Particulars</u>	<u>Percentage</u>
Raw material	40
Labour	15
Power	20
Advertisement	10
Other Charges	15
	100

(OR)

b) Prepare a Histogram from the following data.

Marks	325-350	350-375	375-400	400-425	425-450
No of students	30	45	75	60	35

12. a) Calculate Median from the following.

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	10	20	25	30	20	15

(OR)

b) Find the value of mode from the following data.

CI	0-9	10-29	20-29	30-39	40-49	50-59	60-69	70-79	80-89
Frequency	2	5	3	4	10	6	2	3	1

13. a) If $A = \begin{bmatrix} 2 & 1 & 2 \\ 1 & 4 & 1 \\ 1 & 3 & 2 \end{bmatrix}$ then Calculate Inverse.

(OR)

b) Solve by Cramer's rule.

$$x+6y-z = 10$$

$$2x+3y+3z=17$$

$$3x-3y-2z = -9.$$

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NAAC "A" GRADE

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

Principals of Economics

Subject Code: CBCPE101
Semester: I
Class: B.Com (T.P, Computers)

Max. Marks: 75
Pass. Marks: 30

Unit-I- Introduction:

Definitions of Business Economics - Nature and Scope of Business Economics - Concept of Demand - Determinants of Demand - Demand function – Law of demand - Exceptions. Elasticity of demand

Unit–II- Consumer Equilibrium

Consumer equilibrium: Law of Diminishing Marginal Utility - Indifference curve Analysis - Price, substitution and income effects

Unit – III- Producer Equilibrium

Input and output analysis: Short run and Long run - Classification of Costs: Fixed cost , Variable cost, average cost marginal - Cost function: Long run and Short run – Cost and revenue behaviour - Break-even Analysis - Its uses and limitations.

Unit-IV: Price and Output Determination - Market Structures

Concept of Market - Market Structure - Characteristics - Perfect Competition - Imperfect Competition and various Forms- Price and output determination under Perfect Competition, Monopoly, Oligopoly, Monopolistic competition

Unit-V: Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases Meaning and advantages of International Trade - Balance of trade Balance of payments.

Reference Books:

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. AVR Chary, Business Economics, Kalyani Publications.
3. Miltani, Business Economics, Himalaya Publishing House.
4. Aryasri and Murthy, Business Economics, Tata McGraw Hill.
5. K.P.M. Sundaram, Micro Economics
6. Mankiw, Principles of Economics, Cengage Publications.
7. D.A.R.Subrahmanyam & V Hari Leela, A Text Book on Business Economics, Maruthi Publications, Guntur.

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<i>Principals of Economics</i>	<i>CBCPE101</i>	<i>2015-2016</i>	<i>B.Com(T.P, Computers)</i>
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Principals of Economics

Time: 3 Hours

Subject Code: CBCPE101

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. Demand function.
2. Wealth Definition.
3. Substitution effect.
4. Fixed Cost Vs Variable Cost.
5. Classification of Markets.
6. Oligopoly.
7. Globalization.
8. Balance of Trade Vs Balance of Payments

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) Nature and Scope of Business Economics
(or)
b) Define law of Demand and explain its exceptions.
10. a) Explain law of Diminishing Marginal Utility
(or)
b) What are the Properties of Indifference Curve analysis?
11. a) Explain Price determination of Perfect Competition.
(or)
b) Price and output determination of Monopolistic Competition.
12. a) Explain short run and long run cost of production.
(or)
b) Describe the uses and limitations of Break-even analysis.
13. a) Phases of Trade Cycles.
(or)
b) Objectives and functions of W.T.O

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

Financial Accounting

Subject Code: CBCLFA101

Semester: I

Class: B.Com (Computers, Logistics)

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

Commerce	CBCLFA101	2015-2016	B.Com (Comp / Log)
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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.

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 31st March 2014
Rs. 3,540
- ii) Cheques drawn but not presented upto 31st March 2014
Rs. 2,800
- iii) Cheques paid into Bank but not cleared upto 31st 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.