# **KAKARAPARTI BHAVANARAYANA COLLEGE**

# (AUTONOMOUS)

Kothapeta, Vijayawada – 520 001



# SYLLABUS (R20)

# DEPARTMENT OF COMMERCE & MANAGEMENT

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Semester | Title of the Course        | <b>Course Code</b> | W.E.F   |
|--|----------|----------------------------|--------------------|---------|
| B.Com.<br>General, TP,<br>Computers<br>and Logistics | I        | Fundamentals of Accounting | R20COM101          | 2020-21 |

|   | Total No of Hours for<br>Teaching - Learning |        | onal Hours for<br>Week | Duration of Semester<br>End Examination in<br>Hours | Max Marks |     | Credits |
|---|--|--------|------------------------|---|-----------|-----|---------|
| ſ |  | Theory | Practical              |   | CIA       | SEE |         |
|   | 75   | 5      | 0                      | 3   | 25        | 75  | 5       |

# SYLLABUS

#### **LEARNING OBJECTIVES:**

- Identify transactions and events that need to be recorded in the books of accounts.
- Critically examine the balance sheets of a sole trader for different accounting periods.

#### **COURSE OUTCOMES:**

- Students will be able to demonstrate knowledge of preparation of Financial Statements
- Students will recognize commonly used financial statements

#### **UNIT-I – INTRODUCTION**

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

#### UNIT-II: SUBSIDIARY BOOKS:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

#### UNIT-III: TRIAL BALANCE AND RECTIFICATION OF ERRORS:

Preparation of Trial balance - Errors - Meaning - Types of Errors - Rectification of Errors - Suspense Account (including Problems)

#### UNIT-IV: 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 Balance (including Problems).

#### **UNIT -V: FINAL ACCOUNTS:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

#### **REFERENCES:**

- S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
- R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
- S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

# DEPARTMENT OF COMMERCE & MANAGEMENT

|                      | Programme Semester  |   | ester   | Title of the Course Cou  |  | ourse Code |             | W.E.F |                            |  |
|----------------------|---|---|---|--|--|------------|-------------|-------|----------------------------|--|
|                      | B.Com.<br>General, TP,<br>Computers<br>and Logistics                                | ]   | [   | Fundamentals   | s of Accounting                              | Rź         | R20COM101   |       | 1 2020-21                  |  |
|                      | Total No of Hours for Instruc<br>Teaching - Learning                                |   | Instruct  | ional Hours for<br>Week  | Duration of Seme<br>End Examination<br>Hours |            |             |       | Credits                    |  |
|                      |   |   | Theory  | Practical  |  |            | CIA         | SEE   |                            |  |
|                      | 75  |   | 5   | 0  | 3  |            | 25          | 75    | 5                          |  |
|                      | wer any FIVE of<br>Explain the g<br>Write about<br>What is susp<br>Write about      | of the fol<br>golden ru<br>contra er<br>bense acc<br>error of p | lowing qu<br>iles of acco<br>ntry.<br>ount?<br>principle. | minimum ONE of estions   | nort Answer Questio<br>question from each u  | ,          | d maximu    |       | HT from all)<br>5x5=25Mark |  |
| 5.<br>7.<br>8.       | Define BRS.<br>Explain the f<br>What is debi  | features of   | of accounti   | ng.  | inture :                                     |            |             |       |                            |  |
| 7.<br>3.<br>(<br>Ans | Define BRS.<br>Explain the f<br>What is debi<br>(Instructions to<br>swer ALL of the | features of<br>t note an<br>the Pape<br>e followin              | of accounti<br>d credit no<br>er Setter: S<br>ng questio  | ng.<br><sub>ite</sub> ?<br>SECTION-B (Es<br>Set minimum TW<br>ns         | ssay Questions)<br>O questions from ea       | nch uni    | t, either o |       | al choice)<br>0 Marks      |  |
| 7.<br>3.             | Define BRS.<br>Explain the f<br>What is debi<br>(Instructions to<br>swer ALL of the | features of<br>t note an<br>the Pape<br>e followin              | of accounti<br>d credit no<br>er Setter: S<br>ng questio  | ng.<br>te?<br>SECTION-B (E:<br>Set minimum TW<br>ns<br>eeping and Accour | ssay Questions)<br>O questions from ea       | ich uni    | t, either o |       |                            |  |

**10.** (a) Write about various types of subsidiary books.

#### (OR)

- (**b**) Prepare a three column cash book of Sahasra from the following: 2020 April
  - 01 Commenced business with Rs.29,000
  - 02 Deposited in Bank Rs.10,000
  - 04 Issued a cheque for furniture Rs.5,000
  - 06 Electricity bills paid by cheque Rs.3,000
  - 09 Purchases from Siva Rs.2,00,000
  - 13 Wages paid Rs.7,000
  - 15 Sales to Sairam Rs.4,00,000
  - 16 Transport expenses Rs.75
  - 18 Sales Rs.8,000
  - 19 Received from Aravind by cheque Rs.13,850
  - 21 Paid to Sravan by cheque Rs.19,900
  - 22 Aravind's cheque deposited in bank
  - 24 Cash brought into business by cheque Rs.12,000
  - 25 Drew from bank for office use Rs.3,000
  - 28 Rent paid by cheque Rs.3,000
  - 29 Wages paid Rs.4,000
  - 30 Electricity bills Rs.300
  - 30 Rent received by cheque Rs.6,000 and deposited the cheque on the same day
- **11.** (a) Explain various types of preparation of trial balance.

#### (OR)

- (b) Rectify the following errors
- (i) Purchases of Rs.300 from Raman were entered in Sales book.
- (ii) Bill received from Ramesh for Rs.500 passed through bills payable book
- (iii) An item of Rs.150 relating to prepaid rent was omitted to be brought forward from last year.
- (iv) Rs.400 paid to Rojesh against our acceptance was debited to his account

(v) Received Rs.200 from Rahul whose account for Rs.300 was written off earlier and posted to the credit of Rahul.

- (vi) Television sold to Rakul for Rs.750 passed through sales book.
- 12. (a) What are the causes of differences in cash book and pass book.

#### (**OR**)

- (**b**) From the following particulars prepare a Bank Reconciliation Statement to find out the causes of difference in two balances as on August 31<sup>st</sup>, 2020.
- (i) Bank Overdraft as per Bank Statement Rs.17,000
- (ii) Cheques issued but not encashed during the August Rs. 2,200
- (iii) Dividends on shares collected by banker Rs.2,300
- (iv) Interest charged by the bank recorded twice in the Cash Book Rs.500
- (v) Cheques deposited as per Bank Statement not entered in Cash Book Rs.3,400
- (vi) Credit side of the Bank column in Cash Book cast short Rs.1,000
- (vii) Clubs dues paid by bank as per standing instruction not recorded in Cash Book Rs.1,200
- (viii) Un-credited cheques due to outstation Rs.3,900

13. (a) Distinguish between capital expenditure and revenue expenditure.

(**OR**)

(b) The following is the trial balance of M/s. Vinayak trading company as on 31<sup>st</sup> March, 2017. Prepare trading and profit and loss account for the year ended 31<sup>st</sup> March, 2017 and a balance sheet as on that date.

| Particulars                   | Debit Rs. | Credit Rs. |
|-------------------------------|-----------|------------|
| Capital                       |           | 1,00,000   |
| Drawings                      | 18,000    |            |
| Buildings                     | 15,000    |            |
| Furniture                     | 7,500     |            |
| Motor van                     | 25,000    |            |
| Loan from Hari @ 12% interest |           | 15,000     |
| Interest paid on above        | 900       |            |
| Sales                         |           | 1,00,000   |
| Purchases                     | 75,000    |            |
| Opening stock                 | 25,000    |            |
| Establishment expenses        | 15,000    |            |
| Wages                         | 3,000     |            |
| Commission received           |           | 4,500      |
| Debtors                       | 28,100    |            |
| Bank balance                  | 20,000    |            |
| Creditors                     |           | 10,000     |
| Interest                      |           | 3,000      |
|                               | 2,32,500  | 2,32,500   |

Adjustments:

(1) Closing stock on  $31^{st}$  March, 2017 was Rs.32,000

(2) Outstanding wages Rs.500

- (3) Commission received in advance Rs.1,300
- (4) Depreciate buildings 5% Furniture 10% and Motor van 10%

### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Semester | ster Title of the Course  |  | Course Code | W.E.F   |
|--|----------|---------------------------|--|-------------|---------|
| B.Com.<br>General, TP,<br>Computers<br>and Logistics | I        |                           | ganisation and<br>gement                         | R20COM102   | 2020-21 |
| Total No of Hou<br>Teaching - Lea                    |          | ctional Hours for<br>Week | Duration of Semest<br>End Examination i<br>Hours |             | Credits |

CIA

25

SEE

75

5

# SYLLABUS

3

Practical

0

#### **LEARNING OBJECTIVES:**

75

• Understand different forms of business organizations.

Theory

5

• Describe the Social Responsibility of Business towards the society.

#### **COURSE OUTCOMES:**

- An Understanding of Business Functions
- Providing Global Perspectives

#### UNIT-I -INTRODUCTION

Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

#### UNIT -II- FORMS OF BUSINESS ORGANIZATIONS:

Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

#### UNIT-III -COMPANY INCORPORATION:

Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association -Contents of Prospectus

#### UNIT-IV- MANAGEMENT:

Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

#### UNIT-V-FUNCTIONS OF MANAGEMENT:

Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation

#### **REFERENCE BOOKS**

- Industrial Organization and Management, C.B. Guptha, Sultan Chand.
- Business Organization C.D.Balaji and G. Prasad, Margham Publications, Chennai.
- Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
- Business Organization & Management: Sharma Shashi K. Gupta, Kalvani Publishers.

# DEPARTMENT OF COMMERCE & MANAGEMENT

| B.Com.<br>General, TP,<br>Computers<br>and Logistics       I       Business Organisation and<br>Management       R20COM102         Total No of Hours for<br>Teaching - Learning       Instructional Hours for<br>Week       Duration of Semester<br>End Examination in<br>Hours       Max Marks         1       Theory       Practical       CIA       SEE         75       5       0       3       25       75         MODEL PAPER       SECTION-A (Short Answer Questions)         (Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI<br>Answer any FIVE of the following questions       55         1       Aids to trade       55         2       Concepts of business       55         3       Multimational corporations       55         4       Public sector enterprises       55         5       Certificate of incorporation       57         6       To level management       7         7       Administration       8         8       Planning       SECTION-B (Essay Questions)         (OR)         b) Write about difference business       5x10         9       a) Explain the features of business       5x10         9       b) Explain the features of business of sole trader       (OR)         b) W  | Dr  | rogramme   | Som  | ostor  | Title of t  | ha Coursa   | C       | ourse Cod   |            | W.E.F      |  |
|---|---|--|--|--|---|---|---------|-------------|------------|------------|--|
| Total No of Hours for<br>Teaching - Learning       Instructional Hours for<br>Week       Duration of Semester<br>End Examination in<br>Hours       Max Marks         1       Theory       Practical       CIA       SEE         75       5       0       3       25       75         MODEL PAPER       SECTION-A (Short Answer Questions)         (Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI<br>Answer any FIVE of the following questions       57         1. Aids to trade       Concepts of business       57         3. Multinational corporations       9       9         4. Public sector enterprises       5       5         5. Certificate of incorporation       6       70       70         6. Top level management       7       Administration       8         8. Planning       SECTION-B (Essay Questions)       5x10         9. a) Explain the features of business       5x10       5x10         9. a) Explain the features of business       (OR)       5x10         9. b) Write about difference between trade (commerce and industry       10. a) What are the advantages and disadvantages of sole trader       (OR)         b) Explain about difference MOA and AOA       (OR)       b) Explain about difference MOA and AOA         12. a) Explain about difference MOA and AOA <t< td=""><td>Ge</td><td>B.Com.<br/>eneral, TP,</td><td></td><td></td><td>Business Org</td><td>ganisation and</td><td></td><td></td><td></td><td>2020-21</td></t<> | Ge  | B.Com.<br>eneral, TP,  |  |  | Business Org  | ganisation and  |         |             |            | 2020-21    |  |
| Instructional Hours for<br>Teaching - Learning         Instructional Hours for<br>Week         End Examination in<br>Hours         Max Marks           1         Theory         Practical         CIA         SEE           75         5         0         3         25         75           MODEL PAPER         SECTION-A (Short Answer Questions)         Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI           Answer any FIVE of the following questions         50           1         Aids to trade         50           2         Concepts of business         51           3         Multinational corporations         50           4         Public sector enterprises         52           5         Certificate of incorporation         53           6         Top level management         7           7         Administration         8           8         Planning         SECTION-B           SECTION-B (Essay Questions)           (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or intern           Answer ALL of the following questions         \$x10°           9         a) Explain the features of business         (OR)           b) Write about difference between trade ,commerce and industry  |   |  |  |  |   |   |         |             |            |            |  |
| 75       5       0       3       25       75         MODEL PAPER         SECTION-A (Short Answer Questions)         (Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI         Answer any FIVE of the following questions         5         Aids to trade         2         Concepts of business         3. Multinational corporations         4       Public sector enterprises         5. Certificate of incorporation       6         6. Top level management       7.         7. Administration       8         SECTION-B (Essay Questions)         (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or interm         Answer ALL of the following questions         SECTION-B         (OR)         b) Write about difference between trade ,commerce and industry         10. a) What are the advantages of business       5x10         (OR)         b) Difference between private limited and public limited company         11. a) What are the clauses of MOA       (OR)         b) Explain about difference MOA and AOA       (OR) </td <td></td> <td></td> <td></td> <td>Instruct</td> <td></td> <td>End Examination</td> <td></td> <td>Max N</td> <td>Iarks</td> <td>Credits</td>  |   |  |  | Instruct   |   | End Examination   |         | Max N       | Iarks      | Credits    |  |
| MODEL PAPER         SECTION-A (Short Answer Questions)         (Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI         Answer any FIVE of the following questions         57         Aids to trade         2         Concepts of business         3         Multinational corporations         4         Public sector enterprises         SECTION-B         SECTION-B (Essay Questions)         (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or intern         Answer ALL of the following questions         SECTION-B (Essay Questions)         (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or intern         Answer ALL of the following questions         SECTION-B (Essay Questions)         (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or intern         Answer ALL of the following questions         (OR)         b) Write about difference between trade , commerce and industry         (OR)        b) Difference between private   |   |  |  | Theory   | Practical   |   |         | CIA         | SEE        |            |  |
| SECTION-A (Short Answer Questions) (Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGI Answer any FIVE of the following questions  1. Aids to trade 2. Concepts of business 3. Multinational corporations 4. Public sector enterprises 5. Certificate of incorporation 6. Top level management 7. Administration 8. Planning  SECTION-B (Essay Questions) (Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or interm Answer ALL of the following questions 9. a) Explain the features of business (OR) b) Write about difference between trade ,commerce and industry 10. a) What are the advantages and disadvantages of sole trader (OR) b) Difference between private limited and public limited company 11. a) What are the clauses of MOA (OR) b) Explain about difference MOA and AOA 12. a) Explain about Henry Fayol's principles of management (OR) b) Write about various levels of management (OR) b) Write about various levels of management  |   | 75   |  | 5  | 0   | 3   |         | 25          | 75         | 5          |  |
| SECTION-B (Essay Questions)<br>(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or intern<br>Answer ALL of the following questions 5x10:<br>9. a) Explain the features of business<br>(OR)<br>b) Write about difference between trade ,commerce and industry<br>10. a) What are the advantages and disadvantages of sole trader<br>(OR)<br>b) Difference between private limited and public limited company<br>11. a) What are the clauses of MOA<br>(OR)<br>b) Explain about difference MOA and AOA<br>12. a) Explain about Henry Fayol's principles of management<br>(OR)<br>b) Write about various levels of management   | SECTION-A (Short Answer Questions)<br>(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)<br>Answer any FIVE of the following questions 5x5=25 Marks<br>1. Aids to trade<br>2. Concepts of business<br>3. Multinational corporations<br>4. Public sector enterprises<br>5. Certificate of incorporation<br>6. Top level management<br>7. Administration<br>8. Planning |  |  |  |   |   |         |             |            |            |  |
| Answer ALL of the following questions 5x10:<br>9. a) Explain the features of business<br>(OR)<br>b) Write about difference between trade ,commerce and industry<br>10. a) What are the advantages and disadvantages of sole trader<br>(OR)<br>b) Difference between private limited and public limited company<br>11. a) What are the clauses of MOA<br>(OR)<br>b) Explain about difference MOA and AOA<br>12. a) Explain about difference MOA and AOA<br>13. b) Write about various levels of management<br>(OR)<br>b) Write about various levels of management  |   |  |  |  |   |   |         |             |            |            |  |
| <ul> <li>9. a) Explain the features of business <ul> <li>(OR)</li> <li>b) Write about difference between trade ,commerce and industry</li> </ul> </li> <li>a) What are the advantages and disadvantages of sole trader <ul> <li>(OR)</li> <li>b) Difference between private limited and public limited company</li> </ul> </li> <li>11. a) What are the clauses of MOA <ul> <li>(OR)</li> <li>b) Explain about difference MOA and AOA</li> </ul> </li> <li>12. a) Explain about Henry Fayol's principles of management <ul> <li>(OR)</li> <li>b) Write about various levels of management</li> </ul> </li> </ul>  | (Ins  | structions to  | the Pape   | er Setter:   | Set minimum TW  | O questions from ea   | ach uni | t, either o | or interna | al choice) |  |
| <ul> <li>(OR)</li> <li>b) Write about difference between trade ,commerce and industry</li> <li>a) What are the advantages and disadvantages of sole trader         <ul> <li>(OR)</li> <li>b) Difference between private limited and public limited company</li> </ul> </li> <li>b) Difference between private limited and public limited company</li> <li>a) What are the clauses of MOA         <ul> <li>(OR)</li> <li>b) Explain about difference MOA and AOA</li> <li>a) Explain about Henry Fayol's principles of management                 (OR)</li> <li>b) Write about various levels of management</li> </ul> </li> </ul>   | Ans   | wer ALL of t   | he follow  | ving quest   | tions   |   |         |             | 5x10=      | 50 Marks   |  |
| <ul> <li>(OR)</li> <li>b) Write about difference between trade ,commerce and industry</li> <li>a) What are the advantages and disadvantages of sole trader <ul> <li>(OR)</li> <li>b) Difference between private limited and public limited company</li> </ul> </li> <li>a) What are the clauses of MOA <ul> <li>(OR)</li> <li>b) Explain about difference MOA and AOA</li> </ul> </li> <li>b) Explain about difference MOA and AOA</li> </ul> <li>b) Explain about Henry Fayol's principles of management <ul> <li>(OR)</li> <li>b) Write about various levels of management</li> </ul> </li>   | 9.  | a) Explain the   | e features   | s of busine  | 22  |   |         |             |            |            |  |
| 13. a) What are the functions of management (OR)  | • a<br>b)<br>• a)<br>• b)<br>• a)<br>• b)   | <ul> <li>a) What are th</li> <li>b) Difference b</li> <li>b) What are the</li> <li>c) Explain abo</li> <li>c) Explain abo</li> <li>c) Write about</li> </ul> | e advanta<br>between p<br>e clauses<br>ut differe<br>ut Henry<br>various | ages and d<br>orivate lim<br>of MOA<br>ence MOA<br>Fayol's pi<br>levels of m | n trade ,commerce<br>isadvantages of sol<br>((<br>ited and public lim<br>and AOA<br>rinciples of manage<br>nanagement | and industry<br>le trader<br><b>OR</b> )<br>ited company<br><b>OR</b> )<br>ement<br><b>OR</b> ) |         |             |            |            |  |

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme            | Sem  | nester Title of |                        | he Course                | С  | Course Code |       | W.E.F   |
|----------------------|--|-----------------|------------------------|--------------------------|----|-------------|-------|---------|
| B.Com.<br>Logistics  |  | I               | Economies of Transport |                          | R2 | R20COML103  |       | 2020-21 |
| Duration of Semester |  |                 |                        |                          |    |             |       |         |
|                      | Total No of Hours for<br>Teaching - Learning |                 | onal Hours for<br>Week | End Examination<br>Hours |    | Max M       | Iarks | Credits |
|                      |  | Theory          | Practical              |                          |    | CIA         | SEE   |         |
| 75                   |  | 5               | 0                      | 3                        |    | 25          | 75    | 5       |

# SYLLABUS

#### **LEARNING OBJECTIVES**

- > Providing a solid introduction to transportation demand and cost analysis.
- Key principles governing transportation planning, investment, operations and maintenance. It introduces the macroeconomic concepts central to transportation systems.

#### **COURSE OUTCOMES**

On completion of this course, the students will be able to

- > Understanding the issues & challenges in the Transportation Sector
- > To develop skills required for Transport planning & formulation.

#### UNIT I INTRODUCTION TO TRANSPORT

Meaning of Transport - Importance of Transport - Evolution of Transport - Advantages of Transport - Disadvantages of Transport - Various modes of Transport

#### **UNIT II ROAD TRANSPORT**

Road Transport – Economies of Road Transport – Importance of Road Transport - Price Fixation in Road Transport – Advantages of Road Transport – Dis-advantages of Road Transport – Insurance of Road Transport-Price fixation in Road Transport

#### UNIT III RAIL TRANSPORT

Rail Transport – Economies of Rail Transport – Importance of Rail Transport - Price Fixation in Rail Transport – Advantages of Rail Transport – Dis-advantages of Rail Transport – Insurance of Rail Transport

#### UNIT -IV WATER TRANSPORT

Water Transport – Economies of Water Transport - Importance of Water Transport - Price Fixation in Water Transport – Advantages of Water Transport – Dis-advantages of Water Transport – Insurance of Water Transport

#### **UNIT-V AIR TRANSPORT**

Air Transport – Economies of Air Transport - Importance of Air Transport - Price Fixation in Air Transport – Advantages of Air Transport – Dis-advantages of Air Transport – Insurance of Air Transport

#### REFERENCES

- (1) Transportation A global supply chain perspective By John J. Coyle
- (2) Transportation Alain Gree
- (3) The Transportation Experience William L.Garrison
- (4) Transportation Alfredo Alkins

# DEPARTMENT OF COMMERCE & MANAGEMENT

|  | ~ ~ ~   |   |  |          |            |            |                             |
|--|---|---|--|----------|------------|------------|-----------------------------|
| Programme<br>B. Com  | Semester  | Title of t  | he Course                                    | Co       | urse Coo   | le         | W.E.F                       |
| B.Com.<br>Logistics  | Ι   | Economies   | of Transport                                 | R20      | 20COML103  |            | 2020-21                     |
| Total No of Hou<br>Teaching - Lean   |   | tional Hours for<br>Week  | Duration of Seme<br>End Examination<br>Hours |          | Max Marks  |            | Credits                     |
|  | Theory  |   |  |          | CIA        | SEE        | -                           |
| 75   | 5   | 0   | 3  |          | 25         | 75         | 5                           |
|  |   | MODI  | EL PAPER                                     |          |            |            |                             |
|  |   |   | hort Answer Questic                          | ,        |            |            |                             |
| (Instructions to the Answer any FIVE of the Answer and FIVE of the Answer and FIVE of the Answer and The Answer | -   |   | question from each u                         | ınit and | maximu     |            | IT from all)<br>x5=25 Marks |
| <ul> <li>01. Explain the imp</li> <li>02. Explain the insu</li> <li>03. Explain the insu</li> <li>04. Explain the imp</li> <li>05. Write about insu</li> <li>06. Explain about re</li> <li>07. Explain the price</li> <li>08. Explain about e</li> </ul>   | Trance of road trans<br>Trance of rail trans<br>Portance of water t<br>Trances in air trans<br>Transport.<br>Transport.<br>Transport.<br>Transport transport<br>Transport transport | sport<br>port?<br>ransport.<br>sport.<br>ansport.<br>ort.<br><b>SECTION-B</b> ( | (Essay Questions)<br>'O questions from ea    | ach unit | , either o | or interna | al choice)                  |
| Answer ALL of the  | following questio   | ns  |  |          |            |            | 5x10=50M                    |
| _  | ut advantages of tr<br>(OR)<br>ous modes of trans   | _   |  |          |            |            |                             |
| 10. (a) What are the a   | (OR)  |   |  |          |            |            |                             |
|  | t price fixation in r   | •   |  |          |            |            |                             |
| <ul><li><b>11. (a)</b> Explain the in</li><li>(b) Explain about</li></ul>  | ( <b>OR</b> )<br>t the dis-advantage  | -   |  |          |            |            |                             |
| <b>12. (a)</b> Explain about   | price fixation in v<br>( <b>OR</b> )  | vater transport.  |  |          |            |            |                             |
| ( <b>b</b> ) Explain vario   | us merits of water  | transport.  |  |          |            |            |                             |
| <b>13.</b> (a) Explain the in  | ( <b>OR</b> )   | _   |  |          |            |            |                             |
| ( <b>b</b> ) Explain the di  | is-advantages of ai   | r transport.  |  |          |            |            |                             |

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| ProgrammeSemesterTitle of the CourseCourse CodeW.E.FB.Com.General, TP,IIFinancial AccountingR20COM2012020-21Computers<br>and LogisticsIIFinancial AccountingR20COM2012020-21 |                           |          |                      |             |         |  |  |  |  |
|--|---------------------------|----------|----------------------|-------------|---------|--|--|--|--|
| General, TP,<br>ComputersIIFinancial AccountingR20COM2012020-21  | Programme                 | Semester | Title of the Course  | Course Code | W.E.F   |  |  |  |  |
|  | General, TP,<br>Computers | п        | Financial Accounting | R20COM201   | 2020-21 |  |  |  |  |

| Total No of Hours for<br>Teaching - Learning |        | onal Hours for<br>Week | Duration of Semester<br>End Examination in<br>Hours | Max Marks |     | Credits |
|--|--------|------------------------|---|-----------|-----|---------|
|  | Theory | Practical              |   | CIA       | SEE |         |
| 75   | 5      | 0                      | 3   | 25        | 75  | 5       |

# SYLLABUS

#### **LEARNING OBJECTIVES:**

- Understand the concept of consignment and learn the accounting treatment .
- Analyze the accounting process and preparation of accounts in joint venture.

#### **COURSE OUTCOMES:**

- state the uses and users of accounting information;
- explain and apply accounting concepts, principles and conventions;

#### Unit-I: Depreciation:

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

#### **Unit-II: Provisions and Reserves:**

Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on DebtorsProvision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

#### **Unit-III: 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 (including Problems).

#### **Unit-IV: Consignment Accounts:**

Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

#### **Unit-V: Joint Venture Accounts:**

Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

#### **REFERENCE BOOKS:**

- o R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting,
- SN Maheswari and SK Maheswari Financial Accounting, Vikas Publications.
- S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
- Tulsan, Accountancy-I, Tata McGraw Hill Co.

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Semester | Title of the Course  | Course Code | W.E.F   |
|--|----------|----------------------|-------------|---------|
| B.Com.<br>General, TP,<br>Computers<br>and Logistics | п        | Financial Accounting | R20COM201   | 2020-21 |

| Total No of Hours for<br>Teaching - Learning |        | onal Hours for<br>Week | Duration of Semester<br>End Examination in<br>Hours | Max M | larks | Credits |
|--|--------|------------------------|---|-------|-------|---------|
|  | Theory | Practical              |   | CIA   | SEE   |         |
| 75   | 5      | 0                      | 3   | 25    | 75    | 5       |

#### MODEL QUESTION PAPER

#### **SECTION-A (Short Answer Questions)**

(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

#### Answer any FIVE of the following questions

- **1.** What are the objectives of depreciation?
- **2.** Explain about provision for repairs and renewals.
- **3.** What is Joint Venture?
- 4. Write about different types of commissions in consignment.
- 5. What is delcredere commission?
- **6.** What is the accounting treatment for renewal of a bill?
- 7. Write about account sales.
- 8. Explain the treatment for noting charges.

#### **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

**9.(a)** Explain the causes for providing depreciation.

#### (**OR**)

(b) M/s. Bharat and sons purchased a machine on 1 Apr 2015 for Rs.400000 from ABC & Co. and paid Rs.100000 on its installation. The useful life of the machine is 3 years and its estimated residual value is Rs.40000. On  $31^{st}$  March 2018, M/s. Bharat and sons sell the machinery for Rs.250000. Charge depreciation as per the W.D.V. method @10 % p. a. Prepare the necessary ledger accounts in the books of Anil for the year ending  $31^{st}$  December every year.

**10.(a)** Distinguish between provision and reserve.

#### (**OR**)

#### **(b)**

(i) As on 01.01.2012 Provision for Bad Debts is 5,000

- (ii) As on 31.12.2012 Bad Debts written off is 3,000 & Sundry Debtors are 1,25,000;
- (iii) As on 12.2013 Bad Debts written off is 2,500 & Sundry Debtors are 1,00,000 ;

(iv) Provision for doubtful debts to be provided for 5% for 2012 & 2.5% for 2013;

Prepare Bad debts account and provision for bad debts account.

5x10=50 Marks

5x5=25 Marks

**11.** (a) Explain the features of a bills of exchange.

#### (**OR**)

(b) Vishal sold goods for Rs.7,000 to Manju on Jan. 5, 2017 and drew upon her a bill of exchange payable after 2 months. Manju accepted Vishal's draft and handed over the same to Vishal after acceptance. Vishal immediately discounted the bill with his bank @ 12% p.a. On the due date Manju met her acceptance. Journalise the above transactions in the books of Vishal and Manju.

12. (a) Explain the difference between consignment and sale.

(**OR**)

(b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.

13. (a) Write the differences between Consignment and Joint Venture

(**OR**)

(b) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifths and onefifth respectively. A supplies goods to the value of Rs 50,000 and incurs expenses amounting to Rs 5,400. B supplies goods to the value of Rs 14,000 and his expenses amount to Rs 800. B sells goods on behalf of the joint venture and realises Rs 92,000. B is entitled to a commission of 5 per cent on sales. B settles his account by bank draft. Give the journal entries and the necessary accounts in the books of A and ledger accounts in the books of B.

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Sem  | ester | Title of                | the Course                             | Cou       | rse Code |       | W.E.F   |  |
|--|--|-------|-------------------------|--|-----------|----------|-------|---------|--|
| B.Com.<br>General, TP,<br>Computers<br>and Logistics | ]  | Π     | Busines                 | s Economics                            | R20COM202 |          |       | 2020-21 |  |
|  | Total No of Hours for<br>Teaching - Learning |       | ional Hours for<br>Week | Duration of Semest<br>Examination in H |           | Max N    | Iarks | Credits |  |
|  |  | Theor | y Practical             |  |           | CIA      | SEE   |         |  |
| 75   | 75   |       | 0                       | 3                                      |           | 25       | 75    | 5       |  |

#### LEARNING OBJECTIVES

- To analyse the revenue and profitability of an organization is a major goal.
- To analyse the operational and critical business analysis.

#### **COURSE OUTCOMES:**

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.

#### **UNIT-I: INTRODUCTION**

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

#### **UNIT-II: DEMAND ANALYSIS**

Meaning and Definition of Demand – Determinants to Demand

-Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

#### **UNIT – III: PRODUCTION, COST AND REVENUE ANALYSIS**

Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

#### **UNIT-IV: MARKET STRUCTURE**

Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

#### **UNIT-V: NATIONAL INCOME**

Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income

#### **REFERENCE BOOKS:**

- Business Economics -S.Sankaran, Margham Publications, Chennai.
- Business Economics Kalyani Publications.
- Business Economics Himalaya Publishing House.
- Business Economics Aryasri and Murthy, Tata McGraw Hill.
- Business Economics -H.L Ahuja, Sultan Chand & Sons
- Principles of Economics Mankiw, Cengage Publications

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Semester | Title of the Course       | Course Code | W.E.F   |  |
|--|----------|---------------------------|-------------|---------|--|
| B.Com.<br>General, TP,<br>Computers<br>and Logistics | П        | <b>Business Economics</b> | R20COM202   | 2020-21 |  |

| Total No of Hours for<br>Teaching - Learning | Instructional Hours for<br>Week |  | Duration of Semester End<br>Examination in Hours | Max N | larks | Credits |
|--|---------------------------------|--|--|-------|-------|---------|
|  | Theory Practical                |  |  | CIA   | SEE   |         |
| 75   | 5 0                             |  | 3  | 25 75 |       | 5       |

#### MODEL QUESTION PAPER

#### **SECTION-A** (Short Answer Questions)

(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

#### Answer any FIVE of the following questions

- **1.** Define Business Economics
- 2. Write about demand function
- **3.** Production function
- 4. What is market
- 5. Define National Income
- 6. Scarcity definition
- 7. Law of demand
- **8.** Break even analysis

#### **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=50 Marks

9. (a) Explain various definitions of Business economics?

(**OR**)

(**b**) Explain the Nature scope of Economics?

10.(a) What is Law of Demand? Explain it with the help of a diagram? State the assumptions of law of demand?

(**OR**)

(b) What are the determinants of Demand?

11.(a) Write about variable proportions? (Or) Explain the law of diminishing marginal returns?

(**OR**)

(b) Explain the Law of returns to scale?

12. (a) What is a perfect competition? What are its characteristics?

(OR)

(b) Define monopoly? Explain it s characteristics?

13.(a) Explain various methods of measuring National income?

(OR)

(b) Write various concepts of national income?

5

5x5=25 Marks

#### DEPARTMENT OF COMMERCE & MANAGEMENT

| Programme  | Semester |         | Title of the Course            |  |            | ourse Coo | le    | W.E.F   |  |
|--|----------|---------|--------------------------------|--|------------|-----------|-------|---------|--|
| B.Com.<br>Logistics                                | II       |         | Marketing and Sales Management |  | R20COML203 |           |       | 2020-21 |  |
| Total No of Hours for Instr<br>Teaching - Learning |          | Instruc | tional Hours for<br>Week       | Duration of Seme<br>End Examination<br>Hours |            | Max N     | Iarks | Credits |  |
| Theor  |          | Theory  | Practical                      |  |            | CIA       | SEE   |         |  |
| 75   | 75 5     |         | 0                              | 3  |            | 25        | 75    | 5       |  |

# SYLLABUS

#### LEARNING OBJECTIVES

- Understand the place and contribution of marketing to the business enterprise.
- Define primary and secondary sources of information; give examples of methods

#### COURSE OUTCOMES

- Describe major bases for segmenting consumer and business markets;
- define and be able to apply the three steps of target marketing:

#### **UNIT: I INTRODUCTION**

Introduction : Definition –Importance, Role in a developing economy-marketing Mix –marketing concept – production –product –selling –marketing –Societal. Need for marketing Concept in India –objectives of marketing management –integrated concept of Marketing.

#### UNIT-II MARKETING ENVIRONMENT

Marketing Environment –Micro and Macro environment –Consumerism-laws relating to marketing –Rights of consumers, causes/Need for consumer protection in India.

#### UNIT-III:-PRODUCT CONCEPT:

Product –product classification –product mix –product line-product life cycle. Product Mix –Characteristic –Factors affecting to product Mix -New product Development – Stages –reasons for developing new products –product line characteristics

#### **UNIT-IV:- PRICE DETERMINATION**

Pricing –Price determination –Pricing objectives- Factors influencing pricing policy- Cost based, Demand, Cost – demand, Competition based.

#### UNIT V MARKET SEGMENTATION

Marketing Segmentation :- Definition, Types – Geographic- Demographic, psychographic, socio, Economic Benefits of segmentation- Define – Target marketing - Define Positing.

#### **REFERENCE BOOKS:**

- R.S. Davar: Modern marketing Management (Progressive corporation : (Bombay)
- Amarchand and Vandhrajan : An introduction to Marketing (VIKAS Publishing house Pvt ltd: NEW DELHI)

# DEPARTMENT OF COMMERCE & MANAGEMENT

|  | ramme   | Semester  |  | Title of the Course  |   | Co         | urse Cod   | W.E.F            |                           |
|--|---|---|--|--|---|------------|------------|------------------|---------------------------|
|  | Com.<br>istics  | II  |  | Marketing and Sales Management   |   | R20COML203 |            | 03               | 2020-21                   |
| Total No of Hours for<br>Teaching - LearningInstruct   |   |   |  | onal Hours for<br>Week   | Duration of Semester<br>End Examination in<br>Hours       |            | Max Marks  |                  | Credits                   |
|  | Theo  |   | heory  | Practical  |   |            | CIA SEE    |                  |                           |
|  | 75  |   | 5  | 0  | 3   |            | 25         | 75               | 5                         |
|  | ions to the F<br>ny FIVE of <sup>-</sup>  | -   | er: Set r  | SECTION-A (Sh<br>ninimum ONE q   | TION PAPER<br>nort Answer Questio<br>puestion from each u | ,          | maximu     | m EIGH<br>5x5=25 | ŕ                         |
| <ul> <li>02. What</li> <li>03. What</li> <li>04. What</li> <li>05. Write</li> <li>06. Expla</li> <li>07. What</li> </ul> | in the mean<br>is marketing<br>is Product C<br>do you know<br>about micro<br>in various ty<br>is pricing?<br>in the benef | g environm<br>Classification<br>w about prise<br>o and macri<br>pes of ma             | nent?<br>on?<br>ice deter<br>o enviro<br>rket segi                   | nment.<br>mentation.   |   |            |            |                  |                           |
|  | ictions to th<br>LL of the fo   | -   |  | et minimum TW  | Essay Questions)<br>O questions from ea                   | ch unit,   | , either o |                  | al choice)<br>10=50 Marks |
| <b>09. a</b> ).De  | fine Marketi  | ng. What  | are the c  | lifferent concepts   | of marketing?   |            |            |                  |                           |
| <ul> <li>10. a) Wr</li> <li>b) Stat</li> <li>11. a) Wr</li> <li>b) Exp</li> <li>12. a) Dis</li> <li>b) Dis</li> </ul>    | te the need f<br>nat are the st<br>plain the stag<br>scuss about v<br>scuss about t                                       | vs relating<br>for consum<br>ages of 'Pr<br>ges of new<br>various pri-<br>the factors | to Mark<br>ner protec<br>roduct L<br>product<br>cing met<br>influenc | eting Managemen<br>teting.<br>((<br>ction act in India.<br>ife Cycle?<br>((<br>development.<br>thods adopted by<br>((<br>bing pricing.<br>n its characteristic | DR)<br>DR)<br>firms.<br>DR)                               |            |            |                  |                           |
| b) Exp   | plain about a   | pproaches   | s in posit   |  | /   |            |            |                  |                           |

<u>ARARARARARARARARARA</u>