

# SRI VENKATESWARA UNIVERSITY

Revised Common Framework of CBCS for B.Com (Honors) (w.e.f.2016-17)

## B.Com; Hon's- Semester - II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Principals of Management	100	25	75	6	4
6.	DSC 2 B	Financial Accounting -II	100	25	75	6	4
7.	DSC 3 B	Banking financial services	100	25	75	6	4
8.	DSC 4B	Commercial Geography	100	25	75	6	4
<b>Total</b>			<b>700</b>	<b>150</b>	<b>550</b>	<b>36</b>	<b>26</b>

**Sri Venkateswara University; TIRUPATI**  
**B.COM. (Hons.) DEGREE COURSE - I YEAR; SEMESTER - II**

**DSC: 1B: - PRINCIPLES OF MANAGEMENT**

**P.P.W. - 6 (5+1) Hours**

**Marks = 75 TH. + 25 P=100**

**Unit-I : Concepts of Management**

**MANAGEMENT** - Meaning - Nature - Management as Science, Arts and Profession - Significance of Management - Management Vs, Administration - Levels of Management - Functions of Management.

**Lab Work:** A case study of role of Premiere Management Institutions in imparting the management as Professional Course.

Classical - Neo Classical, System - Contingency - approach - Management Styles & trends in India - Principles of Management - Scientific Management - Fayol's principles of Management.

**Lab Work:** Take any one of the 14 principles of Fayol and study its implementation and impact in any one of the organization of your choice.

**Unit - II Planning and Decision Making**

Planning - Meaning - Significance - Types of plans - Planning process - Limitations of Planning - Decision Making Meaning - Significance, Process and Techniques.

**Lab Work:**Analyse mission and vision documents of any company of your choice and make a report on its strategy in working towards its success.

**Unit-III : Organization**

Organizing - Meaning - Process of organizing - Organizational Structure - Line - Functional - Line & Staff - Conflict between Line & Staff - Matrix Organizational Structure - Span of Supervision - Formal Vs. Informal Structure.

**Unit - IV - Delegation of Authority**

Authority - Power - Responsibility - Accountability - Delegation - Its Elements - Barriers - Delegation - CentralizationVs. Decentralization. Coordination - need - importance - principles and techniques, difference between co-operation & coordination - leadership - concept, style of leadership.

**Lab Work:** Prepare a case study of a business leader motivating his employees towards organizational goals commerce lab practicals.

## **Unit – V : Control**

Control process – meaning and importance – requisites for effective managerial control system, time management.

### **Reference Books:**

1. Koontz & O. Donnell: Essentials of Management Mc. GrawKogakusha Ltd. New Delhi.
2. Prasad L.M. : Principles and Practice of Management, S. Chand & Co. , (New Delh).
3. Peter F. Drucker: The Practice of Management, Allied Publishers (P) Ltd., New Delhi.
4. Srivastava: Industrial Management & Business Administration.
5. Sherlekar and Shelekar: Principles of Business Management – Himalaya Publishers.
6. James A.F. Stoner: management Principles – Hall of India – New Delhi.
7. Heinz Wehrich – Management Excellence: Productivity through MBO, Mc-Graw Hill, New York.
8. Cole. C.A., Management, Letts Educational, London
9. Y.K. Bhushan ; Fundamentals of Business Organizations, S. Chand & Sons, New Delhi.
10. C.B. Gupta – Business Organization & Management; S. Chand & Sons, N. Delhi.
11. A.R. Aryasri and V.V. Ramana Murthy Industrial Organization & Management; Tata Mc. Graw Hill, N. Delhi.

**SRI VENKATESWARA UNIVERSITY; TIRUPATI**  
**B.COM. (Hons.) DEGREE COURSE – I YEAR SEMESTER – II**  
**DSC 2B: FINANCIAL ACCOUNTING -II**

**P.P.W. – 6 (5+1) Hours**

**Marks = 75 TH. + 25 P=100**

**Unit- I : Single Entry**

Accounts of Incomplete records (Single entry) - Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (statement of Affairs method only).

**Unit- II :Accounts of non-trading concerns.**

Non-Profit Entities – Features of Non-Profit Entities – Accounting Process – Preparation of Summaries – Receipts and Payments Account – Meaning and Special features – Procedure for preparation – Uses and Limitations.  
Income and Expenditure Account - Features – Procedure for preparation – Preparation of Balance Sheet.

**Unit – III : Partnership Accounts**

Methods of Maintaining Capital Accounts, Final Accounts, change in profit sharing ratio and treatment of good will (as per AS 10) on reconstitution of partnership.

**Unit – IV : Admission of Partner, Retirement and Death of a Partner**

Accounting treatment of Admission, Retirement and Death of Partner.

**Unit – V : Dissolution of partnership**

Dissolution of partnership firm (when all partners are solvent, one or more partners are insolvent).- Recording of Partnership transactions and Preparation of final accounts using computers.

**(Computer Lab work:** systems of maintenance of capital accounts, simple problems on good will, simple problems on partnership transactions on reconstitution of partnership only).

**Suggested readings:**

Jain & Narang	- Advanced accountancy
Shukla, Grewal & Gupta	- Advanced accountancy
TS Grewal	- Introduction to Accountancy
Mukherjee	- Advanced accountancy II
P.C. Tulsian	- Accountancy II
Haneef & Mukherji	- Financial Accounting
P.C. Tulsian	- Corporate Accounting

Manual of wings, Tally and Focus accounting packages

**SRI VENKATESWARA UNIVERSITY; TIRUPATI**  
**B.COM. (Hons.) DEGREE COURSE – I YEAR; SEMESTER – II**  
**DSC: 3B; BANKING FINANCIAL SERVICES**

**P.P.W. – 6 (5+1) Hours**

**Marks = 75 TH. + 25 P=100**

**UNIT – I : Modern Banking Systems and Types of Banks**

- (A) Evolution and origin of Banking – Banking Systems – Commercial Banks – Credit Creation – Nationalization – Banking sector reforms – Bank as a change agent.
- (B) Innovations in banking
- (C) Central Bank – Role of RBI as a Central Bank with special reference to its function Banker to the Government.

**Lab Work:** Prepare the organizational structure of RBI and Comparative analysis of different development financial institutions in India.

**UNIT – II : Indian Financial System and Financial Services**

- (A) Money Market – Instruments – Reforms in India
- (B) Capital Market – Primary Market – Book Building – Secondary Market – Reforms in India – Role of SEBI – National Depository System – Online Stock Trading – Futures and Options.

**Lab Work:** (a) Collections of formats of CS's, CP's, Treasury Bills etc., (b) Trends of stock market index given in newspaper / magazines.

**UNIT – III : Banker and Customer**

- (A) Definition – Relationship – Special types of Customers – Banking Ombudsman
- (B) Negotiable Instruments – Types – Crossing of Cheques – Dishonour of a cheque – Liability of a paying Banker and Collecting Banker.
- (C) Loans and Advances – Modes of Creating Charge.

**Lab Work:** (a) Documents required for sanction of loans and advances and procedures.

(b) Procedure for approaching banking ombudsman.

**UNIT – IV : Introduction to Insurance**

Risks, Concept of risks, classification of Risks – Method of handling risks – Risk and Insurance – Meaning – nature – scope – Advantages of Insurance – Principles of Insurance – Types of Insurance – Re-Insurance. Liberalization of Insurance sector in India – Entry of Foreign insurance companies – IRDA – Organization – Functions – Legislative measures.

**Lab Work:** A case study of Insurance Company having tie up with Foreign Insurance Company in India.

## **Unit – V: Life Insurance and Non-Life Insurance**

Life Insurance – Meaning and Importance – Types of Plans – Procedure for issuing a life insurance policy – underwriting of Insurance – Issue of Duplicate policies – nomination – surrender value – Policy loans – assignment – revivals – claim settlements.

**Lab:** Collection and filling up of different formats of Life Insurance. A study on Health Insurance products of a select Insurance Company.

### **Reference Books:**

1. Dr. S. Guruswamy – Merchant Banking and Financial Services – Tata McGraw Hill.
2. Dr. K.N. Prasad and T. Chandradars – Banking and Financial System
3. Mithani and Gordon – Banking and Financial Systems.
4. Sundharam and Varshney – Banking theory – Law and Practice.
5. Padmalatha Suresh – Management of Banking and Financial Services – Pearson Education.
6. L.M. Bhole – Financial Institutions and Markets: Structure, Growth and Innovations, Tata McGraw Hill.
7. RenuSobti – Banking and Financial Services in India – Marketing Redefined – New Century Publications.
8. PratapSubramancyam – Investment Banking – Tata McGraw Hill.
9. Dun and Bradstreet – Foreign Exchange Markets – Tata McGraw Hill.
10. P.K. Gupta, Insurance and Risk Management.
11. Neelam C. Gulati – Principles of Insurance Management – Excel Books.

**SRI VENKATESWARA UNIVERSITY; TIRUPATI**  
**B.COM. (Hons.) DEGREE COURSE – I YEAR; II Semester**

**DSC : 4B : Commercial Geography**

**P.P.W. – 6 (5+1) Hours**

**Marks = 75 TH. + 25 P=100**

**Unit -I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management,  
APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, LalAgarwal& Co.
5. C. B. Memoria, Economic and Commercial Geography, LalAgarwal& Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

**B.Com (Hon's) DEGREE EXAMINATION  
MODEL QUESTION PAPER  
II SEMESTER  
PAPER: Principles of Management**

**Time:3 Hours**

**Max. Marks: 75**

**SECTION-A**

**Marks 5X3=15**

I Write short notes on any **five** of the following. Each question carries 3 marks.

1. Define Management
2. Administration
3. Write any five good qualities of good manager
4. Strategic planning
5. Define organisation
6. Distinguish between formal and informal organisation
7. Explain elements of Delegation
8. Explain managerial control

**SECTION-B**

II Write answer any one question from each unit. It carries 12 marks      5X12=60

**UNIT-I**

2. Define management. Describe its main characteristics.

**(Or)**

3. What is Management? What is the difference between management and Administration?

**UNIT-II**

4. What is planning. Explain Principles of Planning?

**(Or)**

5. What do you mean by Decision Making? Explain various steps involved in it?

**UNIT-III**

6. What is Organisation? Explain principles of Organisation?

**(Or)**

7. What is the difference between Line and Staff organisation?

**UNIT-IV**

8. What is Delegation? Explain principles of Delegation?

**(Or)**

9. What is authority? Describe various sources of authority?

**UNIT-V**

10. What are the importance of control, Explain?

**(Or)**

11. Explain Effective Managerial Control system?



**B.Com (Hon's) DEGREE EXAMINATION  
MODEL QUESTION PAPER  
II SEMESTER  
PAPER: 202 FINANCIAL ACCOUNTING -II**

**Time:3 Hours**

**Max. Marks: 75**

**SECTION-A**

**Marks 5X3=15**

I Write short notes on any **five** of the following. Each question carries 3 marks.

- a. Features of single entry
- b. Fixed capital account
- c. Receipts and Payments Accounts
- d. Ascertainment of profit
- e. Revaluation Account
- f. What is the Gaining Ratio
- g. Death of a partner
- h. Dissolution of partnership

**SECTION-B**

II Write answers any one question from each unit. It carries 12 marks      5X12=60

**UNIT-I**

2. Mr. A does not maintain complete books of accounts. He furnishes the following information before you. Prepare his statement of affairs and determine his profits at the end of the year. Rs.1000 , (cost) furniture was sold for Rs. 5,000 on 1-1-2002,10% depreciation is to be charged on furniture Mr. A has drawn Rs.1,000 per month, Rs. 2,000 was invested by Mr. A in 2002.

	1-1-2002	31-12-2001
	Rs	Rs
Stock	40,000	60,000
Debtors	30,000	40,000
Cash	2,000	1,000
Bank	10,000	5,000 (OD)
Creditors	15,000	25,000
Outstanding Expenses	5,000	8,000
Furniture (Cost)	3,000	2,000

Bank balance on 1-1-2002 is as per cash book, but the bank overdraft on 31-12-2002 is as per bank statement Rs. 2,000. Cheques drawn in December 2002 have not been cashed with in the year.

**(Or)**

3. Mahesh has not maintained proper books of account. He furnishes the following information before you. Prepare his statement of affairs for the year ending 31<sup>st</sup> March 2006.

	1-4-2005	31-03-2006
	Rs	Rs
Cash in hand	5,350	5,400
Bank Overdraft	45,000	40,000
Stock	59,350	62,200

Sundry creditors	38,600	37,200
Sundry debtors	30,200	29,800
Bills receivable	42,400	40,800
Land and Buildings	53,000	53,000
Furniture	4,600	4,600
Bills payable	62,000	58,000

Drawings during the year Rs. 6,400. Depreciation on Land and Buildings at 4% and on Furniture at 5%. Reserve for doubtful debt at 5%.

## UNIT-II

4. From the following details prepare receipts and payments Account.

	Rs.
Opening cash in hand (1.1.04)	500
Opening bank balance (1.1.04)	4,800
Subscriptions collected	11,000
Entrance fee received	1,000
Salary paid	3,000
Rent paid	1,200
Furniture purchased	2,000
Tournament Expenses	3,000
Entertainment expenses	1,500
Periodicals	1,200
Miscellaneous expenses	300
Cash in hand at close (31.12.04)	800

(Or)

5. Dr. Akbar commenced his practice on 1.4.2005. He gives the following information to prepare Income and Expenditure Account and Balance sheet for the year.

Receipts and Payments Account for 2005-2006

Receipts	Rs	Payments	Rs
To Capital	5,000	By furniture	2,000
To visits	16,000	By equipment	2,500
To dispensing receipts	10,000	By purchase of drugs	3,000
To miscellaneous receipts	100	By rent	1,500
		By assistant salary	2,000
		By conveyance	1,000
		By Stationery	100
		By Lighting	150
		By Journals	250
		By Drawings	12,200
		By Balance	6,600

	<b>31,100</b>		31,100
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Amount still be receivable on accounts visits and dispensing are Rs. 1,000 and Rs. 600 respectively. Assistant salary Rs. 200 is still payable 40% of conveyance is for domestic purpose. Stock of drugs on hand is Rs. 800 and amount still payable their purchase is Rs. 200. Furniture and equipment are subject to depreciation @ 10%.

### UNIT-III

6. A and B starts business with capital of Rs. 80,000 and RS . 40,000 on 1<sup>st</sup> jan 2004. B is entitled to a salary of Rs. 500 per month. Interest is allowed on capitals and is charged on drawings at 6% p.a. Profits are to be distributed equally after making above adjustments. During the year A withdraws Rs. 8,000 and B Rs. 10,000. Profits before adjustments amounted to Rs. 50,000. Assuming capital to be fixed prepare the profit and loss Appropriation Account relating to Partners.

(Or)

7. The following trial balance was extracted from the books of M/s Ramesh and Sundar

Debit balances	Rs.	Credit Balances	Rs.
Ramesh's current a/c	10,000	Ramesh's capital	60,000
Sundars' current a/c	3,000	Sundar's capital	20,000
Land and Buildings	49,600	Creditors	13,630,
Plant and machinery	10,400	Provision for doubtful debts	660
Stock 1 <sup>st</sup> jan	20,190	Sales	1,42,740
Debtors	16,000	Purchase returns	8,700
Purchases	92,840	Discount	270
Returns inwards	3,700		
General expenses	1,440		
Manufacturing wings	20,020		
Rates, Taxes, Insurances	2,330		
Manufacturing Expenses	2,260		
Salaries	6,660		
Discount	390		
Cash at bank	7,170		
	2,46,000		2,46,000

Adjustments:

- The partners are entitled for interest on capitals at 5% p.a. Sundar is also entitled to Rs. 3,000 p.a. salary out of net profits, if any made. The remaining net profits shall be divided in proportion to their capitals.
  - Depreciation is to be provided at 2 ½ % on Land and Buildings, 10% on plant and machinery
  - Provision for doubtful debts is to be increased to 5% on debtors.
  - Rates Rs.270 and Insurance Rs. 160 are to be carried forward
  - The stock on 31<sup>st</sup> December amounted to RS. 19,910.
  - Manufacturing wages include Rs. 260 pertaining to installation charges of machinery.
- Prepare the final account of m/s Ramesh and Sundar.

#### UNIT-IV

8. A and B share their profits in the ratio of 3:1 and their balance sheet as on 31.12.2001 was as follows.

Liabilities	Rs	Assets	Rs.
Creditors	1,800	Bank	1,000
General Reserve	1,200	Bills receivable	2,500
Capitals:		Debtors	4,000
		Less : RBD	500
			3,500
A	6,000	Stock	3,000
B	4,000	Investments	5,000
		Goodwill	1,000
	16,000		16,000

They agreed to take C as new partner giving him 2/5 share on the following conditions.

- Income which is not recorded i.e., the books amounted to Rs. 100
- Market value of investments Rs. 4,500
- Workmen's compensation fund was valued at Rs. 150
- Written off bad debt of 'X' Rs. 350 was collected.
- 'C' has to bring capital Rs.8,000 and goodwill Rs. 2,000

His share of goodwill be Rs. 2,400

Show Revaluation account, Capital Accounts and the Balance Sheet.

(Or)

9. P,Q and R partners sharing profits and losses equally. The Balance Sheet at 31<sup>st</sup> Dec 2008 is as follows

Liabilities	Rs	Assets	Rs.
Sundry Creditors	5,000	Cash at Bank	3,000

Current Accounts :		R's current account	2,500
P	2,000	Bills receivable	5,000
Q	3,000	Sundry debtors 20,000	
Reserve :	6,000	Less : Bad debts provision 1,000	19,000
P	10,000	Stock	18,000
Q	15,000	Fixtures	3,500
R	10,000		
	51,000		51,000

R retires on the date and the following adjustments are to be made for the Purpose

1. Goodwill is valued at Rs. 12,000
2. Fixtures to be depreciated by 5%
3. Stock to be appreciated by 10%
4. Bad debts provision to be increased by Rs. 500

Find out the amount due to R and transfer it to his loan account. Pass journal entries, open partners capital accounts and revaluation account, and prepare the opening Balance Sheet of the continuing partners.

#### UNIT-V

10. Phani, Mani and Krishna are partners in a firm sharing profits and losses in the ratio of 3:2:1. They decided to dissolve the partnership business as on 31.12.2003. Following is the Balance sheet on the date of dissolution.

Liabilities	Rs	Assets	Rs.
Phani capital	20,000	Goodwill	6,000
Mani capital	10,000	Machinery	25,000
Krishna capital	2,000	Furniture	3,000
Bank overdraft	6,000	Stock	10,000
Sundry creditors	12,000	Debtors	6,000
	50,000		50,000

Following assets were realised in cash. Machinery at Rs. 22,000, 50% is stock at Rs. 3,500, and debtors are collected at 15% less than their book values. Goodwill could not realise any value. Remaining 50% stock was taken over by Phani at Rs. 3,200. Furniture was taken by Mani at Rs. 2,400. Realisation expenses were Rs. 300. Show the necessary ledger accounts.

(Or)

11. The following is the balance sheet of M, N and O as on 31<sup>st</sup> Dec 2005

<b>Liabilities</b>	<b>Rs</b>	<b>Assets</b>	<b>Rs.</b>
Sundry Creditors	80,000	Cash	2,000
M's loan	20,000	Stock	48,000
Capitals:		Debtors	40,000
M     10,000		Furniture	6,000
N     6,000	16,000	O's capital (Dr)	20,000
	1,16,000		1,16,000

Due to inability to pay the creditors the firm was dissolved. N and O cannot pay anything. M can contribute only Rs. 3,000 from his private estate. Stock realised Rs. 30,000. Debtors realise Rs 32,0000 and furniture was sold for Rs. 2,000. Realisation expenses amounted to Rs. 6,000. Prepare necessary accounts to close the books of the firm.00

**B.Com (Hon's) DEGREE EXAMINATION  
MODEL QUESTION PAPER  
II SEMESTER  
PAPER: 203 BANKING FINANCIAL SERVICES**

**Time:3 Hours**

**Max. Marks: 75**

**SECTION-A**

**Marks 5X3=15**

I Write short notes on any **five** of the following. Each question carries 3 marks.

- a. Commercial banks
- b. E-banking advantages
- c. RBI functions
- d. Characteristics of Money Markets
- e. Lien Right
- f. Cheque Crossing
- g. Scope of Insurance
- h. Underwriting

**SECTION-B**

II Write answer any one question from each unit. It carries 12 marks 5X12=60

**UNIT-I**

2. Define banking system? Explain banking sector reforms in India?

**(Or)**

3. What is electronic banking? Bring out its importance in the present days?

**UNIT-II**

4. Elucidate the structure of Indian money market.

**(Or)**

5. Explain role of SEBI regulation in Capital Markets

**UNIT-III**

6. Define banker and customer. Explain the general and special features of relationship between banker and customer.

**(Or)**

7. What are the essential features of a promissory note as per negotiable instrument act 1981?

**UNIT-IV**

8. What is Insurance? Explain nature, scope and advantages of Insurance?

**(Or)**

9. Explain IRDA regulations and liberalisation policy of insurance sector in India?

**UNIT-V**

10. What is life insurance? Explain different types of life insurance plans?

**(Or)**

11. Discuss the characteristics of different types of non-life insurances?