

Syllabus
for
B.Com.(C.A) – R17

VIKRAMA SIMHAPURI UNIVERSITY
Course Structure
B.Com. (Computer Applications)
Revised Common Framework of CBCS for colleges in Andhra Pradesh w.e.f 2017-18
(A.P. State Council of Higher Education)

Semester –I

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 -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	6	4
6.	DSC 2 A	Business Organization	100	25	75	6	4
7.	DSC 3 A	Computer Fundamentals & Photoshop	100	25	75	4	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

#The marks split between formal test and co-curricular activities may be decided by the University concerned @ Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

B.Com - 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	Fundamentals of Accounting-II	100	25	75	6	4
6.	DSC 2 B	Business Environment	100	25	75	6	4
7.	DSC 3 B	Programming in C	100	25	75	4	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

B.Com- Semester – III

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- 5	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	6	4
6.	DSC 2 C	Business Statistics	100	25	75	6	4
7.	DSC 3 C	Office Automation Tool	100	25	75	6	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

B.Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service organizations	100	25	75	6	4
6.	DSC 2 D	Business Laws	100	25	75	6	4
7.	DSC 3 D	Object Oriented Programming with C++	100	25	75	4	4
		Practicals	50		50	2	2
Total			550	75	475	26	22

Semester – V

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	Skill Based Course SBC E	University's Choice: 5.1 A. Business Leadership* B. Office Management C. Personal Finance D. Project Management	50	---	50	2	2
2.	DSC 1 E	5.2 Cost Accounting	100	25	75	6	4
3.	DSC 2 E	5.3 Goods & Service Tax Fundamentals	100	25	75	6	4
4.	DSC 3 E	5.4 Advanced Accounting	100	25	75	6	4
5.	Elective-DSC 1F/Inter-disp.	5.5 Programming in Java	100	25	75	3	4
6.	Elective-DSC 2F/Inter-disp.	5.6 Web Technology	100	25	75	3	4
7.	Elective-DSC 3F/Inter-disp.	5.7 Practicals: (DSC1F & DSC2F)	100	--	100	2+2	4
Total			650	125	525	30	26

Semester – VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Skill Based Course SBC G	University's Choice: 6.1 A. Accounting Software B. Tally C. Event Management* D. Media Management	50	---	50	2	2
2.	DSC 1 G	6.2 Advanced Cost Accounting	100	25	75	6	4
3.	DSC 2 G	6.3 Auditing	100	25	75	6	4
4.	DSC 3 G	6.4 Management Accounting	100	25	75	6	4
5.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	6.5 e-Commerce Applications	100	25	75	3	4
6.	Elective-DSC 2H/Inter-disp./Gen. Elec.	6.6 Database Management System	100	25	75	3	4
7.	Elective-DSC 3H/Inter-disp./Gen. Elec.	6.7 Practicals: (DSC1H & DSC2H)	100	-	100	2+2	4
Total			650	125	525	30	26

Note: Practical Examination in Elective DSC 1H & DSC 2H (both papers) for 50 marks in each subject (50+50=100 marks)

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
General English Syllabus for B.A/ B.A. (OL)/B.Com/B.Sc/BBA/BCA Courses under
CBCS w.e.f. 2015-16 (Revised in April-2016)

SEMESTER – I

1. Every unit shall state the objectives and expected deliverables.
2. Every lesson shall have
 - i) Questions on subject comprehension, paragraph, short note, single sentence answer types
 - ii) Exercises on vocabulary, syntax, and pronunciation
 - iii) Language exercises shall include exercises in paraphrasing, note-making and report writing wherever possible
 - iv) Pre -reading and post- reading activities.

Unit – I

PROSE

1. A.P. J. Abdul Kalam: The Knowledge Society (from *Ignited Minds*)
2. NgugiWaThiong'o: The Language of African Literature (from *Decolonizing the Mind*)

Unit – II

POETRY

1. Robert Frost: The Road Not Taken
2. Nissim Ezekiel: Night of the Scorpion

Unit – III

SHORT STORY

1. Mulk Raj Anand : The Lost Child
2. Henry Lawson: The Loaded Dog

Unit – IV

ONE - ACT PLAY

William Shakespeare: The Merchant of Venice (Court Scene – Act IV Scene -1)

Unit – V

LANGUAGE ACTIVITY

1. Classroom and Laboratory Activities
 - i. Single Sentence Answer Questions on Vocabulary (spelling), sound(pronunciation), sense (meaning), and syntax (usage)
2. Classroom Activity
 - i. Exercises in Articles and Prepositions
 - ii. Exercises in Tenses, Interrogatives and Question tags

Note: In classroom instruction it may be ensured that the theoretical and practical components of CSS-I complement the language activity in this semester.

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VIKRAMA SIMHAPURI UNIVERSITY :: KAKUTUR

General English

(Common to FIRST YEAR – FIRST SEMESTER B.A., B.A. (OL), B.Com., B.Sc.,BBA,BCA)

(A. P. Common Core Syllabus (CBCS) for I year Effective from 2015-16) (Revised in April, 2016)

Model Question Paper (2017-18)

Time: 3 Hours

Max. Marks: 75

1. Answer any TWO of the following questions. 2x5 = 10
 - a. What are the problems India would face in making Abdul Kalam's dream into a reality?
 - b. Describe the author's experiences about language and literature in "The Language of African Literature".
 - c. Describe how changes in society through technology can lead to wealth generation in a country like India according to Kalam.
2. Answer any TWO of the following questions. 2x5 = 10
 - a. 'And that has made all the difference.' Explain it with reference to the poem 'The Road Not Taken'.
 - b. Narrate all the activities presented in the poem 'Night of the Scorpion'.
 - c. Pick out the comparisons in the poem 'Night of the Scorpion' and explain how they enhance the beauty of the poem.
3. Answer any TWO of the following questions. 2x5 = 10
 - a. Describe the different feelings of the child in the story 'The Lost Child'.
 - b. Bring out the humorous elements described in 'The Loaded Dog'.
 - c. Do you think that all parents behave the same way as the child's parents in the story 'The Lost Child'? Discuss.
4. Answer any ONE of the following questions. 1x5 = 5
 - a. Describe the role of Portia in deciding the case of Antonio in the court of justice.
 - b. How does Portia turn the tables on Shylock?
5. Read the following passage and answer the questions that follow. (From Prose) 5x1 = 5

Knowledge has many forms and it is available at many places. It is acquired through education, information, intelligence and experience. It is available in academic institutions with teachers, in libraries, in research papers, seminar proceedings and in various organizations and workplaces with workers, managers, in drawings, in process sheets and on the shop floors. Knowledge, though closely linked to education, comes equally from learning skills such as those possessed by our artists, craftsmen, hakims, vaidyas, philosophers and saints, as also our housewives. Knowledge plays a very important role in their performance and output too. Our heritage and history, the rituals, epics and traditions that form part of our consciousness are also vast resources of knowledge as are our libraries and universities. There is an abundance of unorthodox, earthy wisdom in our villages.

 - a. How is knowledge acquired?
 - b. Where is knowledge available?
 - c. In whose performance and output does knowledge play a very important role?
 - d. Where is an abundance of wisdom?
 - e. What is the antonym of 'unorthodox'?
6. Identify the Correct spelling in each group. 5x1 = 5

a. i. Hight	ii. Height	iii. Hieght
b. i. Availible	ii. Available	iii. Avialable
c. i. Incomplete	ii. Incompleate	iii. Incomplet
d. i. Acheivement	ii. Achievment	iii. Achievement
e. i. Campain	ii. Campaign	iii. Campain
7. Write the English spelling of the words given in phonemic transcription. 5x1 = 5

a. /fɑ:st/	b. / meIk/	c. /mandei /	d. /zu:/	e. / mæn
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8. Fill in the blanks with suitable Articles. 5x1 = 5

a. The Nile is ___ longest river.	b. My friend came late by ___ hour.
c. Honesty is _____ best policy.	d. I saw _____ one-eyed man.

- e. My friend is _____ honest man.
9. Fill in the blanks with suitable Prepositions. 5x1 = 5
- a. I prefer milk _____ coffee.
 - b. He has been staying here _____ 2 pm.
 - c. My brother is suffering _____ fever.
 - d. There is an exception _____ every rule.
 - e. He is senior _____ me.
10. Fill in the blanks with the correct forms of the verbs given in brackets. 5x1 = 5
- a. I _____ (buy) a house last year.
 - b. She _____ (read) a book at 2 pm yesterday.
 - c. It _____ (rain) for the last two hours.
 - d. They _____ (work) in that office from 2010 to 2015.
 - e. The thief _____ (escape) before I opened the door.
11. Convert the following sentences into questions. 5x1 = 5
- a. They are students.
 - b. She is writing a letter.
 - c. You know him.
 - d. It is a book.
 - e. He met her last week.
12. Add a question tag to each of the following sentences. 5x1 = 5
- a. I am a student.
 - b. He doesn't drink liquor.
 - c. They won't come.
 - d. The film is not good.
 - e. You are impatient.

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VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

Part I (B) SANSKRIT

CBCS SEMESTER WISE SYLLABUS

COMMON TO B.A./B.SC./B.Com./BBA

I SEMESTER

PAPER – I POETRY, PROSE AND GRAMMAR - I

Unit – I	Old poetry	1. ABHIJNAANAM Ramayanam – Kishkindhaa Kaanda – 6 th Canto 1- 27 Slokas 2. AATITHYAM Bhaagavatam – IX Skandha - 21 st Adhyaaya – 1 – 36 Slokas
Unit – II	Modern Poetry	1. UNNATIHI From Bharatee Bhushanam by Dr D.N.Deekshit –Pp No. 66 – 68 2. VIVIKTA PUSHPA KARANDAHA By Dr Rani Sadasiva Murthy, Selected Stanzas – 14
UNIT – III	PROSE	MOORKHATAA PAREEKSHITAKAARAKAM OF PANCHARANTRAM – 3 rd & 4 th Stories- Murkha Brahmana Katha & Murkha Pandita Katha – Page 734 – 743 , Pub. Krishnadas Academy, Varanasi
UNIT IV	GRAMMAR	1. DECLENSIONS Nouns ending in vowels, Deva, Kavi, Bhanu, Dhatru, Pitru, Go, Ramaa, Mati 2. CONJUGATIONS 1 st Conjugation – Bhoo, Gam, Shtha, Drusir, Labh, Mud 2 nd Conjugation – AS 10 th Conjugation – Bhaash
UNIT – V	GRAMMAR -	1. SANDHI Swara Sandhi : Sarvarnadeergha, Ayovayava, Guna, Vruddhi, Yana desa. Halsandhi : Scutva, Stutva, Anunasika 2. SAMASA – Dwandwa, Tatpurusha, Karmadharaya, Dwigu.

VIKRAMA SIMHAPURI UNIVERSITY
NELLORE - 524 001

SANSKRIT

CBCS SEMESTER WISE SYLLABUS

PATRON OF THE QUESTION PAPER

SEMESTER-I

Time : 3hrs

Max Marks : 75

I.	Essay One from each lesson - Abhignanam and Antharyam	1 out of 2	1 x 10	10M
II.	Essay One from each Lesson : Unnati and Viviktapushpa Karandah.	1 out of 2	1 x 8	08M
III.	Essay One from each Lesson : Murkhabrahmana Katha and Murkha Pandita Katha	1 out of 2	1 x 10	10M
IV.	Short Answers Three from, Abhignanam and Athityam Two from Murkha Brahmana Katha	4 out of 8	4 x 2	08M
V.	Annotations Two from each lesson Abhignanam, Athidhyam, Murkhabrahmana Katha, Murkha Pandita Katha	4 out of 8	4 x 3	12 M
VI.	Full form of Sabda Three from Pullinga and one from Srilinga	2 out of 4	2 x 4	08M
VII.	Full form of a Lakara of a given Dhatu Two from each Parshmaipada and Athmanepada		2 out of 4	2x3 = 6
VIII.	Combine any SIX and mention the name of the sandhi	6 out of 10		6x1=6
IX.	Simple Writing of Vighravakya One from Each Samasa		3 out of 6	3x1=3
X.	Filling the Sloka and Writing the Meaning Two from Abhignanam and two from Adityam		2 out of 4	2x2=4

Note : Question Paper should be Sanskrit Only. English Translation should not be there.

Andhra Pradesh State Council of Higher Education

B.A. Special Telugu Syllabus Under CBCS

W.e.f. 2015-16 (Revised in April - 2016)

SEMESTER - I

Paper - I

- I. శ్రీనాథుడు - కిరాతార్జునీయము - హరవిలాసము - సప్తమాశ్వాసం
పద్యాలు 68 - 91 వరకు
(గాండీవప్రయుక్త నుండి దొడిగె జంద్రార్థమౌళి వరకు)
- II రామరాజభూషణుడు - వసుచరిత్ర - తృతీయశ్వాసం -
పద్యాలు - 26 నుండి 50 వరకు
“గిరిజ తనయ” నుండి “వసుధ సుధాంశు” వరకు
- III పొట్లూరి నారాయణ దాసు - స్వప్నవాసవదత్తమ్ (భాసకృతికి ఆంధ్రీకరణ)
(మొత్తం అంకాలు)

సైపల్ తెలుగు
సెమిస్టర్-01. పేపర్ - 1

3 గం||లు

మాదిరి ప్రశ్నాపత్రం

మార్కులు: 75

భాగం - అ

- I. ఈ క్రింది వాటిలో ఐదింటికి సమాధానాలు రాయండి. 5 × 5 = 25**
1. శివార్జునుల అస్త్ర శస్త్ర విద్యా నైపుణ్యం. 2. గిరిక విద్యాబుద్ధులు
 3. 'తల్లి నిన్నెలిపించెన్ సిరికల్మినంచు సగుచుఁ గ్రీడింతురబ్బాలతోన్' సందర్భ సహిత వ్యాఖ్య
 4. అతిథి జనులకు తపోవనములు స్వగృహములు కదా? సందర్భ సహిత వ్యాఖ్య రాయండి.
 5. యౌగంధరాయణుడు 6. వసంతకుడు
 7. పంచసంధులు 8. అర్జునునకు ఈశ్వరుడు ప్రత్యక్షమైన విధానం.

భాగం - ఆ

- II. ఈ క్రింది ప్రశ్నలకు సమాధానాలు రాయండి. 5 × 10 = 50**
1. "తెలివింబొందక ... కౌటిల్య శిల్పంబునన్" పద్యానికి సమగ్ర వ్యాఖ్య రాయండి.
(లేదా)
"జలకములార్చి ... మంజురవంబున జోలపాడుచున్" పద్యానికి సమగ్ర వ్యాఖ్య రాయండి.
 2. కిరాతార్జునీయ వృత్తాంతాన్ని వివరించండి.
(లేదా)
కిరాతార్జునీయంలో శ్రీనాథుని కవితా విశేషాలు.
 3. గిరిక బాల్య వృత్తాంతాన్ని విశదీకరించండి.
(లేదా)
రామరాజభూషణుని శ్లేష చమత్కృతిని తెలపండి.
 4. నాటక లక్షణాలను తెల్పి స్వప్న వాసవదత్త నాటకంతో సమన్వయించండి.
(లేదా)
స్వప్న వాసవదత్త నాటకంలో ఉదయుని పాత్ర చిత్రణ.
 5. వాసవదత్త గుణశీలాలు తెలపండి.
(లేదా)
పద్మావతీ గుణశీలాలు వివరించండి.

Andhra Pradesh State Council of Higher Education
General Telugu Syllabus for B.A/ B.Com/B.Sc., Courses Under CBCS
W.e.f. 2015-16 (Revised in April - 2016)

SEMESTER - I

I. ప్రాచీన కవిత్వం:

- (అ) నన్నయ - గంగాశంతనుల కథ
ఆంధ్రమహాభారతం-ఆదిపర్వం-నాల్గవ అశ్వాసం (120-165)
“నరవరుడగు శంతనునకు” నుండి “దివ్య భూషణాలంకృత” వరకు
- (ఆ) తిక్కన - ద్రౌపది పరిదేవనం - ఆంధ్రమహాభారతం - ఉద్యోగపర్వం -
తృతీయ అశ్వాసం - (100-125)
“ధర్మనందను పలుకులు” నుండి “అని యూఱడిలగ బలికిన” వరకు

II ఆధునిక కవిత్వం

- (అ) గురజాడ - కన్యక
(ఆ) శ్రీశ్రీ - దేశచరిత్రలు

III కథానికలు

- (అ) పాపినేని శివశంకర్ - చింతల తోపు
(ఆ) బండి నారాయణస్వామి - సావుకూడు

IV వ్యాకరణం

- (అ) సంధులు - సవర్ణదీర్ఘ, గుణ, వృద్ధి, యణాదేశ, త్రిక, గ.స.డ.ద.వాదేశ, రుగాగమ, టుగాగమ, ఆమ్రేడిత, అత్వ, ఇత్వ, ఉత్వ, సంధులు.
- (ఆ) సమాసాలు - తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి.
- (ఇ) అక్షర దోషాలు - దోషాలు సరిదిద్ది సాధు రూపాలు రాయాలి.

విద్యార్థి కృత్యాలు:

1. శ్రీశ్రీ కవిత దేశ చరిత్రలకు సంబంధించిన పేరడీలు సేకరించండి.
2. ముత్యాల సరాలు ఛందస్సులో రచనలు చేసే ప్రయత్నం చేయండి.
3. ఆనాటి ద్రౌపది పరిస్థితిని ప్రస్తుత సమాజ పరిస్థితికి అన్వయించండి.

(పైన సూచించిన విద్యార్థి కృత్యాలు కొన్ని ఉదాహరణలు మాత్రమే. ఇటువంటివి మరిన్ని ప్రయత్నించగలరు.)

Foundation Course - 1

I. HUMAN VALUES AND PROFESSIONAL ETHICS

Common for BA/BCom/BSc/BBA/BCA Programmes

I Semester (Total 30 Hrs)

Unit-I : Introduction to Value Education

1. Value Education, Definition, Concept and Need for Value Education
2. The Content and Process of Value Education
3. Self-Exploration as a means of Value Education
4. Happiness and Prosperity as parts of Value Education

Unit-II : Harmony in the Human Being

1. Human Being is more than just the Body
2. Harmony of the Self ('I') with the Body
3. Understanding Myself as Co-existence of the Self and the Body
4. Understanding Needs of the Self and the Needs of the Body

Unit-III : Harmony in the Family and Society and Harmony in the Nature

1. Family as a basic unit of Human Interaction and Values in Relationships
2. The Basics for respect and today's Crisis : Affection, Care, Guidance, Reverence, Glory, Gratitude and Love
3. Comprehensive Human Goal : The Five dimensions of Human Endeavour

Unit-IV : Social Ethics

1. The Basics for Ethical Human conduct
2. Defects in Ethical Human Conduct
3. Holistic Alternative and Universal order
4. Universal Human Order and Ethical Conduct

Unit-V : Professional Ethics

1. Value Based Life and Profession
2. Professional Ethics and Right Understanding
3. Competence in Professional Ethics
4. Issues in Professional Ethics - The Current scenario
5. Vision for Holistic Technologies, Production System and Management Models

Reference Books :

1. A.N.Tripathy, Human Values, New Age International Publishers, 2003
2. Bajpai.B.L., Indian Ethos and Modern Management, New Royal Book Co., Lucknow, Reprinted, 2004
3. Bertrand Russell, Human Society in Ethics and Politics
4. Corliss Lamont, Philosophy of Humanism
5. Gaur.R.R., Sangal.R, Bagaria.G.P., A Foundation Course in Value Education, Excel Books, 2009
6. Gaur.R.R., Sangal.R, Bagaria.G.P., Teacher's Manual, Excel Books, 2009
7. I.C.Sharma, Ethical Philosophy of India, Nagin & Co., Julundhar
8. Mortimer.J.Adler, What Man has Made of Man
9. R.Subramanian, Professional Ethics, Oxford University Press
10. Text Book for Intermediate Ethics and Human Values, Board of Intermediate Education & Telugu Academy, Hyderabad
11. William Lilly, Introduction to Ethics, Allied Publishers

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
THREE YEAR DEGREE EXAMINATION
FIRST YEAR EXAMINATION
SEMESTER-I
HUMAN VALUES AND PROFESSIONAL ETHICS
Common for BA/BCom/BSc/BBA/BCA Programmes
MODEL PAPER

TIME: 2 Hrs

Max Marks: 50

Answer any FIVE of the following questions 5 X 10 =50

1. నేటి వృత్తిపరమైన విద్యావ్యవస్థలో విలువల విద్య అవశ్యకత ఎట్టిది?
What is the need for value education in the present day professional oriented education?
2. స్వీయ పరిశోధన అనగానేమి? అది ఎలా సాధ్యం?
What is meant by self-exploration? How it can be achieved?
3. నేను, శరీరం యొక్క కార్యకలాపాలను ఎలా అర్థం చేసుకుంటావు?
What do you mean by understanding the activities of the self and body?
4. “సంయమ” “స్వస్థ్య” అనగా నేమి? అవి ఒకదానికొకటి ఎట్టి సంబంధం కల్గియున్నాయి?
Define sanyama and svasthya and explain how they are related?
5. మానవ సంబంధాలను అర్థం చేసుకోవటానికి కుటుంబం ఒక ప్రయోగశాల?
వివరింపుము?
“Family is a natural laboratory to understand human relationship” – Explain.
6. సంపూర్ణమైన మానవ లక్ష్యానికి అవసరమైన ప్రణాళిక ఎట్టిది?
What is the programme needed to achieve the comprehensive human goal?
7. సరైన అవగాహన నీతివంతమైన జీవనానికి ఎలా దోహదం చేస్తుంది?
How does right understanding provide the basis for ethical human conduct?
8. సంపూర్ణ ప్రత్యామ్నాయ పయనంలోని వివిధ దశలను పేర్కొనుము?
What are the various stages of journey towards the destination of holistic alternatives?
9. నేడు వృత్తిధర్మములో నెలకొన్న సమస్యలను విశ్లేషించి వాని పరిష్కారమార్గములను సూచింపుము?
Critically examine the issues in professional ethics?
10. సంపూర్ణ ప్రత్యామ్నాయం లేక సంపూర్ణ మానవ లక్ష్యాన్ని సాధించటంలో సాంకేతిక, ఉత్పాదన, యాజమాన్యాల పాత్రను వివరించండి?
What is the vision for holistic alternative? Mention the broad holistic criteria for evaluation of technologies production systems and management models?

Instruction to Paper Setter :

Two questions must be given from each unit.

Foundation Course – 2
ENVIRONMENTAL STUDIES
Common for BA/BCom/BSc/BBA/BCA Programmes
Semester – I (Total 30 Hours)

Unit-I : Natural Resources:

6 Hrs

Definition, scope and importance. Need for public awareness.

Brief description of;

- Forest resources: Use and over-exploitation. Deforestation; timber extraction, mining, dams. Effect of deforestation environment and tribal people
- Water resources: Use and over-utilization. Effects of over utilisation of surface and ground water. Floods, drought.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- Food resources: World food problems, Effects of modern agriculture; fertilizer-pesticide, salinity problems.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.
- Land resources: Land as resources, land degradation, man induced landslides, soil erosion and desertification

Unit-II : Ecosystems, Biodiversity and its conservation

6 Hrs

| Concept of an ecosystem

| Structure and function of an ecosystem

| Producers, consumers and decomposers

■ Food chains, food webs and ecological pyramids

■ Characteristic features of the following ecosystems:-

Forest ecosystem, Desert ecosystem, Aquatic ecosystem.

■ Value of biodiversity: Consumptive use, productive use. Biodiversity in India.

| Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts.

| Endangered and endemic species of India

| Conservation of biodiversity

Unit-III : Environmental Pollution

6 Hrs

■ Definition

■ Causes, effects and control measures of :-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Noise pollution

■ Solid waste management; Measures for safe urban and industrial waste disposal

| Role of individual in prevention of pollution

| Disaster management: Drought, floods and cyclones

Unit-IV : Social Issues and the Environment

6 Hrs

■ From Unsustainable to Sustainable development

■ Water conservation, rain water harvesting, watershed management.

■ Climate change, global warming, ozone layer depletion,

■ Environment protection Act Wildlife Protection Act, Forest Conservation Act

Unit-V : Human Population and the Environment

6 Hrs

- Population explosion, impact on environment.
- Family welfare Programme
- Environment and human health
- Role of Information Technology in Environment and humanhealth.

Reference Books :

1. Environmental Studies by Dr.M.Satyanarayana, Dr.M.V.R.K.Narasimhacharyulu, Dr.G. Rambabu and Dr.V.VivekaVardhani, Published by Telugu Academy, Hyderabad.
2. Environmental Studies by R.C.Sharma, Gurbir Sangha, published by Kalyani Publishers.
3. Environmental Studies by Purnima Smarath, published by Kalyani Publishers.

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FIRST YEAR : SEMESTER - I

SUBJECT : (FOUNDATION COURSE-2)

Common for BA/BCom/BSc/BBA/BCA Programmes

ENVIRONMENTAL STUDIES

Time : 2hours

Max marks : 50

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

5 X 5 = 25M

1. Define Environment and Explain Multidisciplinary Nature of the environmental science?
పర్యావరణాన్ని నిర్వచించి, పర్యావరణశాస్త్రం యొక్క బహుముఖపాఠాలను వివరించండి?
2. Write about Renewable and Non-Renewable Energy Resources?
పునరుద్ధరించగల పునరుద్ధరించలేనిశక్తి వనరులను వివరించండి?
3. Explain the structure and Functions of Ecosystem?
అవరణవ్యవస్థ యొక్క నిర్మాణము మరియు విధులను తెల్పుండి?
4. Define Biodiversity and Explain India as a mega – Biodiversity Nation?
జీవవైవిధ్యాన్ని నిర్వచించి, భారతదేశాన్ని జీవవైవిధ్య ప్రాంతంగా వివరింపుము?
5. Write about Air pollution?
గాలి కాలుష్యాన్ని వివరించండి?
6. Describe the solid waste Management Methods?
వ్యర్థఘనపదార్థాల తరలింపు విధానాలను తెల్పుండి?
7. Explain the global warming and Acid rains?
గ్లోబల్ వార్మింగ్ మరియు ఆమ్లవర్షాలను వివరించండి?
8. Describe about rain water harvesting and watershed Management?
వర్షపునీరు ప్రోధి, నిలుపుదల మరియు నీటిగట్ల యాజమాన్యపద్ధతులు వివరించండి?
9. Write about women & Child welfare programme?
స్త్రీ, శిశుసంక్షేమంను వివరించండి?
10. Explain population-unemployment?
జనాభాపెరుగుదల, నిరుద్యోగులను తెల్పుండి?

Instruction to Paper Setter :

Two questions must be given from each unit.

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

I-B.Com

SEMESTER-I

FUNDAMENTALS OF ACCOUNTING

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - 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: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (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 favorable and unfavourable balances.

Unit -V: Final Accounts:

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

Reference Books

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

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR B.Com DEGREE EXAMINATION
FIRST YEAR EXAMINATION
SEMESTER - I
FUNDAMENTALS OF ACCOUNTING
MODEL PAPER

Time: 3 Hours

Max. Marks : 75

SECTION -A

Answer any FIVE of the following Questions

(5 X 3= 15 Marks)

1. From the following particulars prepare Raju's A/c

	Rs.
1-1-2014 Amount due from Raju	8,000
5-1-2014 Sold goods to Raju	14,000
8-1-2014 Purchased goods from Raju	5,000
14-1-2014 Cash received from Raju	6,000
24-1-2014 Cash paid to Raju	4,000
31-1-2014 Raju's A/c settled by cheque	

2. What are the rules relating to different types of accounts?

3. A trader maintains Petty cash book under imprest system. Record the following Transactions in his Petty Cash Book:

	Rs.	
2014		
Sep. 1	Received for Petty payments	500
2	Postage	40
5	Stationery	25
8	Advertising	50
12	Wages paid	20
16	Carriage	15
20	Conveyance	22
30	Postage	50

4. Explain Different type of Subsidiary Books?

5. From the following particulars prepare bank Reconciliation statement as on 30.04.2010
 - a) Bank Balance as per Pass book Rs 12000.
 - b) Cheques deposited but not collected Rs.2000
 - c) Cheques issued but not presented Rs 1500
 - d) Bank Charges appeared in Passbook Rs 200

6. What are the causes for the difference in cash book and pass book balance ?

7. From the following particulars Prepare Trial Balance.

Cash	4000	Plant	30000
Capital	25000	Bank Loan	6000
Stock	5000	Sales	10000
O/S Expenses	1000	Reserve	3000
Drawing	3000	O/S Income	4000
Purchase Returns	1000	Creditors	15000
Purchases	15000		

8. What are the errors disclosed by trial balance?

9. Prepare Trending Account from the following particulars

Opening Stock Rs 5000	Salaries Rs. 12000
-----------------------	--------------------

Purchases	Rs.85000	Sales	Rs. 185000
Purchases Returns	RS 5000	Sales Returns	Rs.5000
Wages	Rs. 10000	Closing Stock	Rs. 20000

10. Write adjusting entries

- i) Unexpired Insurance Rs.1000. ii) Out stating Wages Rs. 4000, iii) Rent received in advance Rs.2000. iv) accrued interest Rs. 5000 v) appreciation on building Rs. 3000

SECTION - B

Answer any **FIVE** questions :

(5 X 12 = 60 Marks)

11. Classify the following into Personal, Real and Nominal Accounts

- (a) Capital (b) Rent recovered (c) Accrued Interest
(d) Discount (e) Bad debts (f) Carriage (g) goodwill
(h) Premises (i) Investments (j) Work-in-Progress.

12. Journalise the following transactions.

- (a) Rao starts business with Rs.10,000 cash and a building worth Rs.50,000
(b) Purchased goods worth Rs.20,000 out of which goods worth Rs.12,000 was on credit from Shyam.
(c) Sold goods on credit worth Rs.16,000 to Ram.
(d) Received Rs.15,600 from Ram in full settlement of his account.
(e) Paid Rs.11,800 to Shyam in full settlement of Rs.12,000 due to him.
(f) Paid wages Rs.500 and salaries Rs.2,000

13. Enter the following transactions in suitable subsidiary books.

	Rs.
Jan.1 Purchased goods from Rekha	7,500
4 Sold goods to Midhum	8,000
5 Returned gods to Rekha	500
6 Sridevi bought goods from us	4,000
8 Received goods returned by Midhun	400
10 Rajesh sold goods to us	4,000
15 Sold goods to Kishore	3,000
16 Returned goods to Rajesh	600
20 Kishore returns goods	500

14. Enter the following transactions in a three column cash book.

2015	Rs.
January 1 Started business with cash	40,000
2 Opened savings bank account with Vijaya Bank	16,000
5 Bought goods by cheque	350
6 Received cheque from Suhas	400
Allowed him discount	20
8 Sold goods for cash	80
10 Paid into bank - Cash	60
Cheque	400
14 Paid Sateesh by cheque	690
Discount received	10
17 Paid Carriage	300
20 Drew from bank for office	400
31 Paid Salaries by cheque	200

15. From the following particulars prepare Bank Reconciliation Statement.

- (a) Debit balance as per cash book is Rs. 10,000.
(b) Cheques issued but not presented for payments Rs. 1,500.
(c) Cheques paid into bank but not credited Rs. 1,000.
(d) Interest credited in pass book only Rs. 100.
(e) Cheques received, entered in cash book but omitted to send to bank Rs. 500.
(f) Bills collected and credited in pass book only Rs. 2,000.

16. From the following transactions prepare bank reconciliation statement as on 30.04.2010

- a) Overdraft balance as per pass book Rs. 20,000

- b) On 24th . April Cheques worth Rs. 8000 were issued of which cheques worth Rs 5000 were presented for payment.
- c) On 29th April Cheques worth Rs. 10000 were Deposited with the bank of which cheques worth Rs 8000 were only collected.
- d) Interest on Investments Rs. 2000 was collected by bank which was appeared in passbook.
- e) Bank Charges Rs 200 and interest on overdraft Rs 150 were debited in pass book.
17. The following trial balance was prepared by a clerk appointed newly by Rao & Company. Some errors were found in the Trial Balance due to lack of experience in preparing accounts. Prepare Trial Balance by rectifying these mistakes.

S.No	Particulars	Debit Rs.	Credit Rs.
1.	Opening Stock	5,000	
2.	Capital		60,000
3.	Discount allowed		500
4.	Discount received		700
5.	Fixed Assets		60,000
6.	Sales	85,000	
7.	Purchases		45,000
8.	Purchase returns		1,000
9.	Sales returns	2,000	
10.	Carriage inwards		600
11.	Carriage outwards		700
12.	Wages, Salaries	25,000	
13.	Bills receivable	7,000	
14.	Debtors	9,000	
15.	Bills Payable		7,000
16.	Rent	3,000	
17.	Interest Paid		2,000
18.	Cash	800	
19.	Creditors	6,900	
20.	Closing Stock	33,800	
		1,77,500	1,77,500

18. Rectify the following errors by using Suspense account.

- Sales Day book was overcast by Rs. 100.
- A sale of Rs. 50 to X was wrongly debited to Y account.
- General expenses Rs. 180 was posted in the account as Rs. 810.
- A bill receivable for Rs. 155 was written in bills payable book. The bill was given by P.
- Legal expenses Rs. 119 paid to James was debited to his personal account.
- Cash received from C. Dass was debited to G. Dass Rs. 150.
- While carrying forward the total of one page of purchases book to the next, the amount of Rs. 1,235 was written as Rs. 1,325.

Show Suspense a/c and Journal Entries.

19. The following are the figures extracted from the Books of Krishna Murthy on 30-09-2006 ; Prepare Final Accounts :

	Debit Rs.	Credit Rs.
Capital		50,000
Plant & Machinery	20,000	

Furniture	11,500	
Sundry Debtors & Creditors	15,000	20,000
Bills Receivable & Payable	10,000	5,000
Opening Stock	20,000	
Purchases & Sales	60,000	90,000
Depreciation	1,200	
Outstanding Salaries		800
Salaries	10,000	
Wages	22,000	
Insurance	1,000	
Prepaid Insurance	100	
Carriage	400	
10% Loan		5,400
Total	1,71,200	1,71,200

Adjustments :

- (a) Write off Rs. 1,000 as Bad Debts and provide 5% on debtors for bad debts.
(b) Closing Stock was valued at Rs. 40,000.
(c) Allow 10% Interest on Capital.

20. On 31st March 2007, the following figures are extracted from the Books of Ranga Rao. Prepare final accounts for the year after taking into account the following adjustments :

- (a) Depreciation 5% off plant and 10% on fixtures.
(b) Provide for a March rent unpaid Rs. 150.
(c) Provide for Reserve for Bad Debts $2\frac{1}{2}$ % on Debtors.
(d) Outstanding wages Rs. 800 and salaries Rs. 350
(e) Stock on 31st March, 2007 Rs. 16,580 and
(f) Insurance unexpired on 31-3-2007 Rs. 70.

	Rs.		Rs.
Plant	55,000	Cash at Bank	2,245
Fixtures	1,720	Cash in Hand	68
Capital	93,230	S. Debtors	47,800
Factory Fuel & Power	542	S. Creditors	22,680
Office Salaries	3,745	Purchases	83,290
Lighting (Factory)	392	Wages	9,915
Sales	1,26,177	Rent and Taxes	1,765
Travelling Expenses	925	Office Expenses	2,778
Carriage Outwards	960	Carriage Inwards	897
Discount	422	Return Outwards	3,172
Drawings	6,820	Bills Payable	6,422
Stock	21,725	Commission	260
Mfg. Expenses	2,680	Return Inwards	7,422
Insurance	570	Insurance Prepaid	100

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

**I-B.Com (SEMESTER-I)
BUSINESS ORGANIZATION**

Unit-I – Introduction

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

Unit II- Business Functions and Entrepreneurship

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

Unit –III – Forms of Business Organizations

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

Unit-IV- Joint Stock Company

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

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

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

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR B.Com DEGREE EXAMINATION
FIRST YEAR EXAMINATION
SEMESTER - I
BUSINESS ORGANIZATION
MODEL PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

*Answer any **FIVE** of the following Questions :*

(5 X 3 = 15 Marks)

1. Explain Different Types of Trade.
2. Define Economic Activities.
3. Describe various functions of Entrepreneur.
4. Explain characteristics of business.
5. Kinds of partners.
6. Distinguish between Sole-Trade and partnership.
7. Discuss the disadvantages of company.
8. What are the contents of Prospectus?
9. Discuss types of Companies.
10. Articles of Association.

SECTION - B

*Answer any **FIVE** Questions.*

(5 X 12 = 60 Marks)

11. Discuss various types of Industries.
12. Distinguish between trade, Industry and commerce.
13. Define business. Explain its functions.
14. Explain different types of entrepreneurs.
15. Describe the advantages and disadvantages of sole trade.
16. What is partnership deed? Give the contents of partnership deed.
17. What is a joint stock company? Explain its characteristics.
18. Distinguish between private company and public company.
19. What are the different stages in promotion of a company?
20. Explain the clauses of memorandum of Association.

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS

I YEAR - I SEMESTER

DSC 3 A- COMPUTER FUNDAMENTALS & PHOTOSHOP

Unit-I: Introduction to Computers: Characteristics and limitations of Computer, Block diagram of computer, types of computers, uses of computers, computer generations. Windows basics: desktop, start menu, icons

Unit-II: Input and Output Devices: Keyboard and mouse, inputting data in other ways, Types of Software: system software, Application software, commercial, open source, domain and free ware software, Memories: primary, secondary and cache memory.

Unit -III: Introduction to Adobe Photoshop: Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, pallets, tool box, screen modes, saving files, reverting files, closing files.

Unit -IV: Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids- **Working with Tool box:** Practice Sessions.

Unit-V: Layers: Working with layers- layer styles- opacity-adjustment layers. **Filters:** The filter menu, Working with filters- Editing your photo shoot, presentation –how to create ads, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Reference Books:

1. Reema Thareja, Fundamentals of Computers, Oxford University Press
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
3. David Maxwell, Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

**CBCS – BA(CA)/BCom(CA)/BSc(CA) - I YEAR - SEMESTER-I
COMPUTER FUNDAMENTALS & PHOTOSHOP
MODEL QUESTION PAPER**

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write various limitations of computers.
2. Briefly explain windows desktop
3. Explain keyboard and mouse
4. Write about commercial software
5. How do you set page layout in Photoshop?
6. Write and explain how to create a document in Photoshop
7. How rulers and guides are useful in Photoshop window?
8. Explain how will you zoom an image in Photoshop.
9. Define Layer
10. Define Filter

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. Draw block diagram of a computer and explain
12. Explain various types of computers.
13. What is primary memory? Explain its types
14. Define software. Explain different types of software
15. Explain various components of Photoshop program window
16. Write about reverting files
17. Explain how you change image size and resolution in Photoshop
18. Write about various colour modes.
19. Explain in detail about layers.
20. Explain the working of filters in Photoshop

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
GENERAL ENGLISH SYLLABUS
FIRST YEAR - SEMESTER – II

Unit – I
PROSE

1. J. B.S Haldane: The Scientific Point of View
2. A.G. Gardiner : On Shaking Hands

Unit - II
POETRY

1. John Keats: Ode to Autumn
2. KishwarNaheed : I am not that Woman

(from *An Anthology of Commonwealth Poetry* edited by C.D. Narasimhaiah)

Unit –III
SHORT STORY

1. Ruskin Bond : The Boy Who Broke the Bank
2. R. K. Narayan : Half a Rupee Worth

Unit – IV
ONE ACT PLAY

Anton Chekhov: The Proposal

Unit – V
LANGUAGE ACTIVITY

1. Transformation of Sentences: (a) Voice and (b) Speech
2. Degrees of Comparison
3. Paragraph writing using the Hints.
4. Dialogue writing in a given situation.
5. Dialogue writing using the Hints.
6. Reading Comprehension (a) From Prose and (b) Unknown

VIKRAMA SIMHAPURI UNIVERSITY :: KAKUTUR

General English

(Common to FIRST YEAR – SECOND SEMESTER B.A., B.A. (OL), B.Com., B.Sc., BCA, BBA)
(A. P. Common Core Syllabus (CBCS) for I year Effective from 2015-16) (Revised in April, 2016)

Model Question Paper (2017-18)

Time: 3 Hours

Max. Marks: 75

1. Answer any TWO of the following questions. 2x5 = 10
 - a. 'Scientific point of view is morally equivalent of war.' Do you agree? Give Reasons.
 - b. What are the modes of greetings of different countries mentioned by A.G. Gardiner?
 - c. 'It is the happy mean between the Oriental's formal salaam and the Russian's enormous hug.' Elaborate this statement with reference to "On Shaking Hands".
2. Answer any TWO of the following questions. 2x5 = 10
 - a. 'Season of mists and mellow fruitfulness.' Why does Keats feel about autumn like that? Describe?
 - b. Why does the poet compare herself with a commodity in the poem 'I am not that Woman'?
 - c. How does Keats describe the autumn season in the poem 'Ode to Autumn'?
3. Answer any TWO of the following questions. 2x5 = 10
 - a. How did Subbaiah meet his tragic end in 'Half a Rupee Worth'?
 - b. Sketch the character of Nathu in 'The Boy who Broke the Bank'.
 - c. Give a brief description of the story 'Half a Rupee Worth'.
4. Answer any ONE of the following questions. 1x5 = 5
 - a. Why did Lomov want to marry his neighbour, Natalya?
 - b. What are the causes of the arguments in the play 'The Proposal'?
5. Rewrite the following sentences as directed. 5x1 = 5
 - a. He reads a story. (into Passive Voice)
 - b. The letters have been posted by him. (into Active Voice)
 - c. She invited him to the party. (into Passive Voice)
 - d. Nothing can be gained by us without effort. (into Active Voice)
 - e. We posted most of the invitation cards. (into Passive Voice)
6. Rewrite the following sentences as directed. 5x1 = 5
 - a. He said, "I have posted the letter." (into Indirect Speech)
 - b. She said to me, "Are you a student?" (into Indirect Speech)
 - c. Savitha said, "I sang a song." (into Indirect Speech)
 - d. My father said to me, "I am happy because you have got good marks." (into Indirect Speech)
 - e. "Don't make a noise" said the mother to her son. (into Indirect Speech)
7. Rewrite the following sentences as directed. 5x1 = 5
 - a. He is taller than any other boy in the class. (into Superlative Degree)
 - b. Akbar was greater than most other rulers. (into Positive Degree)
 - c. His brother is at least as tall as he. (into Comparative Degree)
 - d. A foolish friend can be more dangerous than a wise enemy. (into Positive Degree)
 - e. My pen is not so good as yours. (into Comparative Degree)

8. Write a paragraph using the hints given below. $1 \times 5 = 5$
Reading hobby – good and bad books – of the hour and forever – books as best companions – they entertain, educate and enlighten – make one forget one's loneliness – guide and make one's life richer – good book, a life blood of master's spirit – Carlyle's concept of true university, a collection of books.
9. Write a dialogue between Venu and Rajesh about their college anniversary. $1 \times 5 = 5$
10. Fill in the blanks in the following Dialogue writing. $1 \times 5 = 5$
A: Hello, who _____?
B: This is Ram.
A: Oh, hello, Ram. How _____?
B: Fine, not so bad.
A: Is Mohan at home?
B: No, he has _____ out.
A: When is he expected?
B: In about an hour, I guess.
A: Could you _____ a message to him? Ask him to call me back.
B: Sure. I'll do that.
A: _____, Ram.

11. Reading Comprehension.

- a) Read the following passage and answer the questions that follow. (From Prose) $5 \times 1 = 5$

If there is one custom that might be assumed to be beyond criticism it is the custom of shaking hands; but it seems that even this innocent and amiable practice is upon its trial. A heavy indictment has been directed against it in the Press on hygienic grounds, and we are urged to adopt some healthier mode of expressing our mutual emotion when we meet or part. I think it would need a pretty stiff Act of Parliament and a heavy code of penalties to break us of so ingrained a habit. Of course, there are many people in the world who go through life without ever shaking hands. Probably, most people in the world manage to do so. The Japanese bows, and the Indian salaams, and the Chinese makes a grave motion of the hand, and the Arab touches the breast of his friend at parting with the tips of his fingers.

- Which custom might be assumed to be beyond criticism?
- Why has a heavy indictment been directed against shaking hands in the press?
- What is needed to control the custom of shaking hands?
- What is meant by 'ingrained'?
- How does the Arab greet?

- b) Read the following passage and answer the questions that follow. (Unknown) $5 \times 1 = 5$

Just as Mrs. Richards was entering the dining-room, there was a knock on the front door. She knew that it must be the baker. She had told him to come straight in if ever she failed to open the door and to leave the bread on the kitchen table. Not wanting to frighten the poor man, Mrs. Richards quickly hid in the small store-room under the stairs. She heard the front door open and heavy footsteps in the hall. Suddenly the door of the store-room was opened and a man entered. Mrs. Richards realized that it must be the man from the Electricity Board who had come to read the meter. She tried to explain the situation, saying 'It's only me', but it was too late. The man let out a cry and jumped back several paces.

- Where did Mrs. Richards hide when she heard a knock on the door?
- What does it mean by 'realize' in the above paragraph?
- In the sentence 'It's only me,' whom does the word 'me' refer to?
- When did Mrs. Richards hear a knock on the front door?
- Who did enter when the door of the store-room was opened suddenly?

Andhra Pradesh State Council of Higher Education

B.A. Special Telugu Syllabus Under CBCS

W.e.f. 2015-16 (Revised in April - 2016)

SEMESTER - II

Paper - II

- | | | | |
|-----|---------------------------|---|--|
| I. | వేమన | - | వేమన పారిస్ ప్రతి నుండి 25 పద్యాలు ఎంపిక చేసినవి. |
| II | ఏనుగు లక్ష్మణకవి | - | నీతిశతకం (భర్తృహరి అనువాదం)
25 పద్యాలు ఎంపిక చేసినవి. |
| III | గడియారం వేంకటశేష శాస్త్రి | - | శివాజీ పట్టాభిషేకం - శివభారతం |
| IV | రాయప్రోలు | - | కోయిల |
| V | ఎండ్లూరి సుధాకర్ | - | గోసంగి |

స్పెషల్ తెలుగు
సెమిస్టర్-02. పేపర్ - 2
మాదిరి ప్రశ్నాపత్రం

3 గంటలు

మార్కులు: 75

భాగం - అ

- I. ఈ క్రింది వాటిలో ఐదింటికి సమాధానాలు రాయండి. 5 × 5 = 25
1. వేమన హేతువాద దృక్పథం
 2. సుభాషిత రత్నావళిలో పరోపకార పద్ధతి
 3. “తలలు బోడులైన తలపులు బోడులా” సందర్భ సహిత వ్యాఖ్య రాయండి.
 4. “సుచరితంబుల నిల్పుము రామరాజ్యమున్” సందర్భ సహిత వ్యాఖ్య రాయండి.
 5. శివాజీ - పింగళి మంత్రితో చర్చించిన పట్టాభిషేక విధానం.
 6. కోయిల పాటలోని యితీవృత్తం
 7. గోసంగి గేయంలోని కవి భావం.
 8. వేమన పద్యాల్లో తాత్విక భావన.

భాగం - ఆ

- II. ఈ క్రింది ప్రశ్నలకు సమాధానాలు రాయండి. 5 × 10 = 50
1. “ఆరంభించరు నీచమానవులు....” అన్న పద్యానికి సమగ్ర వ్యాఖ్య రాయండి.
(లేదా)
“కత్తులు దున్ని రక్తముల కాల్యల పెద్దల ధర్మము పెద్ద సేయలనే” పద్యానికి సమగ్ర వ్యాఖ్య రాయండి.
 2. వేమన కవితా రీతులను వివరించండి.
(లేదా)
సుభాషిత రత్నావళిలోని సుజనపద్ధతి విశిష్టతను తెల్పండి.
 3. గురువు సమర్థ రామదాసు శివాజీకి చేసిన హితోపదేశాన్ని తెల్పండి.
(లేదా)
గడియారం వేంకట శేషశాస్త్రి గారి శివభారతంలోని కవితా రీతులను వివరించండి.
 4. కోయిల గూర్చి రాయప్రోలు వర్ణించిన విధం.
(లేదా)
కోయిల ఆధారంగా రాయప్రోలువారి కవితా మాధుర్యాన్ని తెల్పండి.
 5. ఎండ్రూరి సుధాకర్ గారి గోసంగిలో దళితవాదాన్ని వివరించండి.
(లేదా)
దళిత అభ్యుదయాన్ని రచయిత చిత్రించిన విధానాన్ని పరిచయం చేయండి.

VIKRAMA SIMHAPURI UNIVERSITY

NELLORE - 524 001

PART-II SANSKRIT

CBCS SEMESTER WISE SYLLABUS

2ND SEMESTER

PAPER - II POETRY, PROSE & GRAMMAR

Unit-I	Poetry	Vasishthasramagamanam Raghuvamsam - 1st Canto (35-54 Slokas)
Unit-II	Poetry-1	Gangavataranam Bhoja's Champu Ramayanam - Balakanda (Except Kumarotpathi)
Unit-III	Prose	1) Pushpodbhava Charitam Dasakumara Charitam - Purvapeethika 4th Chapter 2) Krshiphalam Kaalaaya Tasmai Namah 20th Chapter - Written by Ogeti Parikshit Sarma Page : 273-277
Unit-IV	Grammar	1. Declensions Nouns ending in vowels : Nadee, Vadhuo, Mathru, Phala, Vari and Madhu Conjugations : III Conjugation Yudh IV Ish VIII Likh X Kath, Ram, Vand
Unit-V	Grammar :	1) Sandhi A) Halsandhi : Latva, Jastva B) Visarga Sandhi 1) Utva, 2) Visargalopa, 3) Rephadesa, 4) Ooshram 2) Samasa A) Avyayibhava, B) Bahuvrihi.

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

Foundation Course

INFORMATION & COMMUNICATION TECHNOLOGY –1 (ICT-1)

Computer Fundamentals and Office Tools

Common for BA/BCOM/BSC/BBA

FIRST YEAR SEMESTER - II

Unit-I:

Basics of Computers :Definition of a Computer - Characteristics and Applications of Computers – Block Diagram of a Digital Computer – Classification of Computers based on size and working – Central Processing Unit – I/O Devices.

Unit-II:

Primary, Auxiliary and Cache Memory – Memory Devices. Software, Hardware, Firmware and People ware – Definition and Types of Operating System – Functions of an Operating System – MS-DOS – MS Windows – Desktop, Computer, Documents, Pictures, Music, Videos, Recycle Bin, Task Bar – Control Pane.

Unit-III:

MS-Word

Features of MS-Word – MS-Word Window Components – Creating, Editing, Formatting and Printing of Documents – Headers and Footers – Insert/Draw Tables, Table Auto format – Page Borders and Shading – Inserting Symbols, Shapes, Word Art, Page Numbers, Equations – Spelling and Grammar – Thesaurus – Mail Merge

**Unit-IV: MS-
PowerPoint**

Features of PowerPoint – Creating a Blank Presentation - Creating a Presentation using a Template - Inserting and Deleting Slides in a Presentation – Adding Clip Art/Pictures - Inserting Other Objects, Audio, Video - Resizing and Scaling of an Object – Slide Transition – Custom Animation

**Unit-V: MS-
Excel**

Overview of Excel features – Creating a new worksheet, Selecting cells, Entering and editing Text, Numbers, Formulae, Referencing cells – Inserting Rows/Columns – Changing column widths and row heights, auto format, changing font sizes, colors, shading.

Reference Books:

1. Fundamentals of Computers by ReemaThareja, Publishers : Oxford University Press, India
- 2.Fundamentals of Computers by V.Raja Raman, Publishers : PHI
3. Microsoft Office 2010 Bible by John Walkenbach, Herb Tyson, Michael R.Groh and FaitheWempen, Publishers : Wiley

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

Foundation Course
INFORMATION & COMMUNICATION TECHNOLOGY -1 (ICT-1)
Computer Fundamentals and Office Tools
Common for BA/BCOM/BSC/BBA
FIRST YEAR – SEMESTER-II

MODEL QUESTION PAPER

Time: 2 Hours

Max. Marks : 50

Answer any FIVE questions from the following **5x10=50**

1. Explain Block diagram of a digital Computer.
2. Explain about Input devices
3. Write about primary memory in detail.
4. Define operating system. Explain about functions of operating system.
5. Explain about features of MS-Word.
6. Write about Mail Merge Concept in MS-Word
7. How to create a presentation in MS-Power point?
8. How to add animation affects to a slide in MS-Power point?
9. What is worksheet? Explain features of MS-Excel.
10. Explain editing and formatting a Work Sheet

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.

Foundation Course - 4

COMMUNICATION SKILLS AND SOFT SKILLS-1 (CSS -1)

(FOR ALL DEGREE PROGRAMMES)

I YEAR - II Semester

COURSE CONTENT (30 hours)

UNIT-1

VOCABULARY

- (a) Analogy
- (b) One-Word Substitutes
- (c) Words often confused
- (d) (I) Synonyms and (II) Antonyms

UNIT-2

GRAMMAR

- (a) Correction of sentences
- (b) Tenses

UNIT-3

GRAMMAR

- (a) Articles
- (b) Prepositions

UNIT-4

LISTENING SKILLS

- (a) The Importance of listening
- (b) Barriers / Obstacles of Effective Listening
- (c) Strategies of effective listening.

UNIT-5

READING SKILLS

- (a) Skimming
- (b) Scanning
- (c) Intensive and Extensive Reading
- (d) Reading Comprehension

* * *

Vikrama Simhapuri University :: Kakatur

Communication and Soft Skills (CSS) - 1

(Common to FIRST YEAR - SECOND SEMESTER B.A., B.A (O.L) B. Com., B.Sc.,BCA,BBA)
(A. P. Common Core Syllabus (CBCS) for I year Effective from 2015-16) (Revised in May 2016)
Model Question Paper (2017-18)

Time: 2 Hours

Max. Marks: 50

I. Answer any TWO of the following questions.

2x5=10

1. Choose the right word that has the same relationship as the original pair of words.
 - a. Honesty: Deception:: Kindness: _____. (Compassion, Cruelty, Pity)
 - b. Fox: Cunning :: Ant: _____. (Lazy / Industrious/Playful).
 - c. Player: Team :: Judge: _____. (Justice/ Jury/ Committee)
 - d. Hill: Mountain :: Sea: _____. (River/ Ocean/ Bay)
 - e. Poet: Poetess:: Lord : _____. (Lady / Count/ Gentleman)
2. Replace the underlined part of the sentence with one of the options given below the sentence.
 - a. The police arrested him for trying to kill himself.
i) death ii) suicide iii) murder
 - b. The library has undertaken a project to digitalize all the hand written matter.
i) tape-scripts ii) manuscripts iii) palm leaf scripts
 - c. She is planning to write her own life history.
i) biography ii) biodata iii) autobiography
 - d. The guest is presented with a bunch of flowers.
i) bouquet ii) branch iii) garland
 - e. It is very difficult to get water that is fit to drink in this area.
i) usable ii) potable iii) bottled
3. Fill in the blanks with either of the two words with the help of the context in each sentence.
 - a. I'm sorry I can't _____(accept / except) your proposal.
 - b. The extreme weather conditions have _____ (affected/ effected) the food grain production.
 - c. The contestants in the run are allowed to use only _____ (canvas/ canvass) shoes.
 - d. Most of the special festival meals are concluded with a _____ (desert /dessert).
 - e. The _____ (poles/ polls) are scheduled for a week by the election commission.
4. Answer the following.
 - a. Write the Synonyms of the following words.
i) Handsome ii) Polite
 - b. Write the Antonyms of the following words.
iii) Friend iv) Ancient v) Crazy

II. Answer the following Questions

2x5=10

1. Correct the following sentences and rewrite them.
 - a. I am going to college every day.
 - b. They have waited for the mail since four weeks.
 - c. Look! The two boys quarrel.
 - d. The movie started before I went into the theatre.
 - e. When I saw, they are all in a group.
2. Fill in the blanks by choosing the suitable verb forms.
 - a. I _____ (go/goes) to Hyderabad every week.
 - b. His family _____ (is/are) at Hyderabad.
 - c. One of the best students _____ (is/are) selected for the position of president of the Club.
 - d. My friends and I _____ (am/are) going to the party.
 - e. Last night a group of youngsters _____ (was/were) addressed by the Minister.

III. Answer the Following Questions.

2x5=10

1. Fill in the blanks with suitable Articles.
 - a. I talked to ___ European.
 - b. My brother came early by ___ hour.
 - c. Honesty is ___ best policy.
 - d. I met ___ one-legged man.
 - e. My teacher is ___ honest man.
2. Fill in the blanks with suitable Prepositions.
 - a. Secret of success lies ___ hard work.
 - b. She has been sleeping ___ 9 pm.
 - c. My father is suffering ___ severe fever.
 - d. There is an exception ___ every rule.
 - e. I congratulated him ___ his success.

IV. Answer any TWO of the following in 75 words each.

2x5=10

1. Describe a few barriers to listening.
2. Give some strategies for effective listening.
3. Why is listening Important?
4. What are the types of listening?

V. Answer any TWO of the following questions.

2x5=10

1. How can we become good readers? What are the qualities of good readers?
2. Write about skimming.
3. What do you know about Intensive reading and extensive reading?
4. Read the following passage and answer the questions that follow.

Beware of those who use the truth to deceive. When someone tells you something that is true, but leaves out important information that should be included, he can create a false impression. For example, someone might say, "I just won one lakh rupees on the lottery. It was great. I took that one thousand rupee ticket back to the store and turned it in for one lakh rupees!" This guy's a winner, right? Maybe, maybe not. We then discover that he bought two hundred tickets, and only one was a winner. He's really a big loser! He deliberately omitted important information. That's called a half-truth. Half-truths are just dishonest. Untrustworthy candidates in political campaigns often use this tactic. Let's say that during the last term of a Chief Minister of one of the states, that state lost one lakh jobs and gained three lakh jobs. Then he/she contests election for another term. One of his/her opponents canvasses in the public saying, "During his/ her term as the C.M, the state lost one lakh jobs!" That's true. However an honest statement would have been, "During his/her term, the state had a net gain of two lakh jobs." Advertisers will sometimes use half-truths. An ad might boast, "Nine out of ten doctors recommend 'Danta' toothpaste to cure bleeding gums." It fails to mention that they only asked ten doctors and nine of them work for the 'Danta' Corporation.

- a. As per the writer of the passage how do people create false impression?
- b. Pick out the word from the passage that means to fool or cheat people.
- c. How can you say that the person who won the lottery ticket is actually hiding full truth?
- d. Is the C.M mentioned in the passage actually responsible for a fall or growth in the number of jobs? Support your answer.
- e. As per the passage, name the two fields where people use half truths.

* * *

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
B.com (CA) FIRST YEAR SEMESTER – II
DSC 1B – FUNDAMENTALS OF ACCOUNTING-II
SYLLABUS

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (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 Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (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 (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheshwari, Advanced Accountancy-I, Vikas Publishers

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BCom(CA)(CBCS) - I YEAR - SEMESTER-II
FUNDAMENTALS OF ACCOUNTING-II
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

PART - A

Answer any **FIVE** of the following Questions :

(5 X 3 = 15 Marks)

1. Define Depreciation? Explain different methods of Depreciation.
2. Sri ram purchased a machine for Rs: 20,000 on 01-01-1990. Its established life is 10 years. The scrap value after 10 years is Rs: 2000. Calculate annual depreciation and rate of depreciation.
3. Distinguish between provisions and reserves.
4. On 01-01-1990 the discount on creditors reserve having in the books of a trader is Rs: 2000. In 1990 the discount received from creditors Rs: 1600 in 1990 the total creditors Rs: 60,000. Provided discount on creditors reserve at 2% per annum. Prepare discount received account and reserve for discount on creditors account.
5. What is bill of exchange & explain its features.
6. Kumar sold goods to Karunakar for Rs: 15,000. He draws a four months bill for acceptance. Assume that the bill was dishonoured on due date. Pass entries in the books of Kumar.
7. What are the differences between Consignment and sale?
8. 'C' of Madras consigned 100 black and white T.V. to 'D' of Delhi to be sold on Consignment basis. Prepare on account sales from the following particulars.
 Gross sales (100 T.V.'s) 5, 00,000
 Expenses incurred by D: Rs. 8000
 Commission 10%
 'D' enclosed a cheque for the amount due.
9. Explain the differences between Joint venture and consignment.
10. A and B enter into joint venture to share profits and losses equally. 'A' supplies material Rs.7, 500 and spent Rs.700 expenses. 'B' supplies material Rs.6, 200 and spent Rs.400. Entire goods sold by 'A' for Rs.16, 500. Prepare joint venture account in the books of 'A'.

PART - B

Answer any **FIVE** of the following Questions :

(5 X 12 = 60 Marks)

11. A lease is purchased on 01-01-2001 for five years at a cost of Rs. 4, 00,000. It is proposed to depreciate the lease by annuity method charging 5% interest. According to annuity table to depreciate Rs. 1 by annuity method over 5 years charging 5% interest a sum of Rs.0.230975 should be written off. Show the lease account for 2001 – 2005.
12. Arundhathi Co. Ltd., purchased a machinery costing Rs. 50,000 on Jan.01.2005. Again on 01-07-2006 and 01-01-2009 the company purchased two machines worth Rs. 10,000 and Rs. 16,000 respectively. On 30th June 2008, the company sold the machinery, which was purchased on July 1, 2006 for Rs. 6,000 only. Charge depreciation at the rate of 10% per annum on diminishing balance method. Prepare Machinery accounts up to 31st Dec 2009, and ascertain the written – down value of the machinery.
13. The following particulars are extracted from the records of Hari Co. Ltd. for the year end 31-12-2009 to 31-12-2011.

	<u>31.12.2009</u>	<u>31.12.2010</u>	<u>31.12.2011</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Sundry Debtors	2,50,000	4,50,000	2,70,000
Bad Debts	---	18,000	6,000
% of Doubtful Debts Provisions	5%	5%	5%

Write journal entries for three years 2009, 2010 and 2011 and prepare the ledger account bad debts and doubtful debts provision account.

14. A firm desires to debit its profit and Loss A/C with a uniform figure every year in respect of repairs and renewals. With expects that considering the life of the asset Rs. 10, 000 will be the average amount to be spent per year. Actual repairs are Rs. 1, 000 in 2004, Rs. 2, 300 in 2005, Rs. 3,700 in 2006. Show provision for repairs and renewals A/c
15. On 1st March 2003 Jagannadham sold goods to Chidambaram for Rs. 24, 000 and drew upon him a bill for the same amount payable after 3 months. On the due date Chidambaram requested Jagannadham to renew the bill for a further period of 3 months at 9% interest per annum. Jagannadham agreed to this proposal. Chidambharam accepted a new bill draw by Jagannadham for the amount of old bill including interest payable after 3 months. On the due date new bill was dishonored.

Pass necessary journal entries in the books of Jagannadham & Chidambharam.

16. Jayaram sold goods for Rs. 25, 000 to Sivram on 15th March 2014 and drew upon him a bill of exchange payable after two months. Sivaram accepted the bill and returned the same to Jayaram. On the due date the bill was honoured.

Pass the necessary journal entries in the books of Jayaram and Sivaram in the following circumstances.

- (a) When the bill was retained by Jayaram till the date of its maturity.
 (b) When Jayaram immediately discounted the bill @ 6% P.a with his bank.
 (c) When the bill was endorsed immediately by Jayaram in favour of his creditor Seetharam.
 (d) When the bill was sent by Jayaram to his bank for collection on 25th April 2014.
17. On 1st Jan 2008, Babu of Bombay consigned 100 cases of Tea, each costing Rs.75 to Anand of Adilabad, Babu paid non – recurring expenses of Rs. 600.

Anand took delivery of the wholesale after paying duty of Rs.1, 200 and remitted Rs.4, 000 as advance to Babu. On 31st Jan, 2008, he sold 80 cases for Rs. 10, 500. He is entitled to a commission of 5% in addition to reimbursement of expenses.

Write up the consignment account and Anand's a/c in babu's books.

18. Sunil from Alahabad entered in to consignment transactions with Vijay Ram of Hyderabad and provides the following information.

Sunil sent 10, 000 units of goods @ Rs.15 per unit. The Proforma invoice was made by adding 25% to cost Sunil incurred loading, freight and insurance expenses of Rs. 28, 500. Vijay Ram incurred expenses unloading charges Rs. 2, 940, clearing charges Rs. 2,340, carriage inwards Rs. 600, storage expenses Rs. 870, Office and Administration expenses Rs. 3, 000, selling and distribution expenses Rs. 6, 000.

Goods sold by Vijay Ram 2, 500 units @ Rs. 20 per unit for cash, 5, 000 units @ 19.50 per unit on credit. Vijay Ram remitted the amount due to Sunil after deducting 5% commission.

You are required to write the Journal entries and prepare necessary accounts in the books of Sunil.

19. X and Y entered into a joint venture, agreeing to share profits and losses in equally. The following transactions took place during course of the venture

(a) X and Y deposited Rs. 39,000 and Rs. 19,500 respectively in to a joint bank account. (b) Goods brought for Rs. 45,000 (c) Expenses incurred Rs. 6,570 (d) Goods sold for Rs. 54,000 (e) Goods unsold taken own by X at an agreed valuation of Rs. 1,620

Prepare necessary Ledger Accounts.

20. A & B are partners in a joint venture showing profits & losses in the proportion of 10:9. Each party maintains the complete record in his own books. A supplied goods to the value of Rs.25,000 and incurred an expenditure of Rs. 500. B supplied to the value of Rs. 21,000 and his expenditure their on Rs. 1,000. A sold all the goods as Rs. 70,000. For which he was entitled to receive a commission of 5%. Accounts are settled by a bank draft.

Give journal entries prepare necessary accounts in books of A.

Instruction to Paper Setter :

Two questions must be given from each unit in Part-A and Part-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
B.com (CA) FIRST YEAR SEMESTER – II
DSC 2 B: BUSINESS ENVIRONMENT
SYLLABUS

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India

– NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BCom(CA) (CBCS) - FIRST YEAR - SEMESTER-II
BUSINESS ENVIRONMENT
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

PART - A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

1. Political Environment.
2. Technological Environment.
3. Balanced Regional Development.
4. Types of Plans.
5. NITI Ayog.
6. Fiscal Policy.
7. Competition Act.
8. Political Stability.
9. NDC.
10. Economic Reforms.

PART - B

Answer any FIVE of the following Questions :

(5 X 12 = 60 Marks)

11. Explain the different types of Environment.
12. Explain the Business Environment in Indian Perspective.
13. Explain the Determinants of Economic Growth.
14. Explain the Factors of Economic Development.
15. Explain the main objects of Planning in India.
16. Explain five year plans in India.
17. Explain the structure of union Budget.
18. Explain the functions of RBI.
19. Explain the Schemes of social Justice.
20. Explain the legal changes in Business Environment.

Instruction to Paper Setter :

Two questions must be given from each unit in Part-A and Part-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
COMPUTER APPLICATIONS
BCom(CA)/BSc(CA) - I YEAR - SEMESTER-II (w.e.f. 2016-'17)
SYLLABUS
DSC 3 B: PROGRAMMING IN C

UNIT I: Introduction to C: Introduction – Structure of C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – Operators in C (Arithmetic, Relational, Logical, Increment and Decrement)

UNIT II:

I/O Statements in C – formatted input and output functions – use of scanf() and printf() functions

Decision Control and Looping Statements: Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement

UNIT III:

Functions: Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes

UNIT IV

Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – one dimensional array for inter-function communication – Two dimensional Arrays – two dimensional arrays for inter-function communication

Strings: Introduction - String Operations – String and Character functions.

UNIT V

Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – Passing Arguments to Functions using Pointer – Pointer and Arrays - Dynamic Memory Allocation

Structure, Union Data Types: Introduction – Declaring Structures – Arrays of Structures – Union – Declaring Unions

TEXT BOOK

1. Computer Fundamentals and Programming in C by REEMA THAREJA from OXFORD UNIVERSITY PRESS

REFERENCE BOOKS

2. E Balagurusamy: —COMPUTING FUNDAMENTALS & C PROGRAMMING|| – Tata McGraw-Hill, Second Reprint 2008, ISBN 978-0-07-066909-3.
3. Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson Edition Publ, 2002.
4. Henry Mullish & Huubert L.Cooper: The Sprit of C, Jaico Pub. House,1996.

Teach your C Skills-Kanithker

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
COMPUTER APPLICATIONS
BCom(CA)/BSc(CA) (CBCS) - I YEAR - SEMESTER-II (w.e.f. 2016-'17)
PROGRAMMING IN C
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

*Answer any **FIVE** of the following Questions:*

(5 x 5= 25 Marks)

1. Define constant. Explain about constants
2. Write about arithmetic and relational operators in C
3. Explain scanf() statement with an example
4. Write about if..else statement with an example
5. Write short notes on function prototype
6. Explain about return statement with examples
7. Write differences between one-dimensional and two-dimensional arrays
8. Write any three string functions
9. Define pointer. Explain how to declare a pointer variable
10. Differentiate structure and union

Section - B

*Answer any **FIVE** of the following Questions*

(5 × 10 =50 Marks)

11. What is data type? Write in detail about basic data types used in C language
12. Explain the structure of C program
13. Write about various input and output functions used in C language
14. Explain in detail about iterative statements
15. What is a function? Explain function declaration with an example
16. Write about any two storage classes
17. Define an array. Explain one-dimensional arrays
18. Write about various string operations
19. Explain dynamic memory allocation
20. Explain about structures with an example

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
General English Syllabus for B.A/ B.A. (OL)/B.Com/B.Sc/BBA/BCA Courses under
CBCS w.e.f. 2015-16 (Revised in April-2016)

SEMESTER –III

Unit – I

PROSE

1. M.K. Gandhi: Shyness My Shield (from *The Story of My Experiments with Truth*)
2. Alexis C. Madrigal: Why People Really Love Technology: An Interview with Genevieve Bell

Unit – II

POETRY

1. Gabriel Okara: Once upon a Time
2. Seamus Heaney: Digging

Unit – III

SHORT STORY

1. JhumpaLahiri: The Interpreter of Maladies
2. Shashi Deshpande: The Beloved Charioteer

Unit – IV

ONE ACT PLAY

GurajadaAppa Rao: *Kanyasulkam*, translated by C. Vijayasree& T. VijayaKumar (Acts I & II)

Unit – V

LANGUAGE ACTIVITY

1. Classroom and Laboratory Activities
 - i. JAM Session
 - ii. Expansion of an idea
2. Classroom Activity
 - i. Transformation of sentences (Simple-Complex-Compound Sentences)
 - ii. Note Making
 - iii. Report Writing (Letter Format and paragraph Format)
 - iv. Reading Comprehension (From Prose)

Note: *In classroom instruction it may be ensured that the theoretical and practical components of CSS-II complement the language activity in this semester.*

* * *

VIKRAMA SIMHAPURI UNIVERSITY :: KAKUTUR

General English

(Common to SECOND YEAR – THIRD SEMESTER B.A., B.A. (OL), B.Com., B.Sc., BBA, BCA)

(A. P. Common Core Syllabus (CBCS) for 1 year Effective from 2015-16) (Revised in April, 2016)

Model Question Paper (2017-18)

Time: 3 Hours

Max. Marks: 75

1. Answer any TWO of the following questions. 2X5 = 10
 - a. Summarize the main ideas of the essay 'Shyness, My Shield'.
 - b. What are the ideas of Genevieve Bell about gadget adoption and ubiquitous computing?
 - c. Describe the instances of Gandhi's shyness during his stay in England.
2. Answer any TWO of the following questions. 2X5 = 10
 - a. What does the father tell his son in the poem 'Once upon a Time'?
 - b. 'Between my finger and my thumb the squat pen rests. I'll dig with it'. Explain it with reference to the poem 'Digging'.
 - c. What assumptions can you make about the kind of life that the poet of the poem 'Once upon a Time' has lived? How is it different now?
3. Answer any TWO of the following questions. 2X5 = 10
 - a. Discuss the title of the story 'The Interpreter of Maladies'.
 - b. What feelings does the child have towards her mother in 'The Beloved Charioteer'?
 - c. What cultural differences do you notice among the characters in 'The Interpreter of Maladies'?
4. Answer any ONE of the following questions. 1X5 = 5
 - a. How is 'Kanyasulkam' a critique of society?
 - b. Write a note on the comic elements in the play 'Kanyasulkam'.
5. Prepare notes for JAM on ONE of the following. 1X5 = 5
 - a. My Career Choice
 - b. My Childhood
 - c. Smart Phone
6. Write a report to the news paper on your college day celebrations highlighting the important events. 1X5=5
7. Write about any TWO of the following. 2X5 = 10
 - a. Prevention is better than cure.
 - b. Where there is a will, there is a way.
 - c. Necessity is the mother of invention.
 - d. My Hobbies
 - e. The uses of Internet
8. Rewrite the following sentences as directed: 5x1 = 5
 - a. He is poor but he is honest. (into Simple Sentence)
 - b. As he was ill, he was absent. (into Compound Sentence)
 - c. The thief saw the police and he ran away. (into Simple Sentence)
 - d. He ran away in order to escape arrest. (into Compound Sentence)
 - e. You must work hard, and then you will pass. (into Complex Sentence)
9. Read the following passage and make notes of it. 1x5 = 5

There are different forms of environmental pollution. Air pollution is caused by the burning of coal and oil. It can damage the earth's vegetation and cause respiratory problems in humans. A second type of pollution is noise pollution. It is the result of the noise of aircraft and heavy traffic. Further, loud music is also a cause of noise pollution, which has been seen to affect people's hearing and give them severe headaches and high blood pressure. Another source of pollution is radioactivity, which occurs when there is a leak from a nuclear power station. Radioactivity is a deadly pollutant, which kills and causes irreparable harm to those exposed to it. Land and water pollution is caused by the careless disposal of huge quantities of rubbish, sewage and chemical wastes. Pollution of river and seas kills fishes and other marine life and also becomes the cause of water-borne diseases. Land pollution, on the other hand, poisons the soil, making the food grown in it unfit for consumption.
10. Write a Report on ragging in the educational institutions. (Paragraph Format). 1x5 = 5
11. Read the following passage and answer the questions that follow. (From Prose) 5x1 = 5

There were in the Committee others also who shared my view, but I felt myself personally called upon to express my own. How to do it was the question. I had not the courage to speak and I therefore decided to set down my thoughts in writing. I went to the meeting with the document in my pocket. So far I recollect, I did not find myself equal even to reading it, and the President had it read by someone else. Dr. Allinson lost the day. Thus in the very first battle of the kind I found myself siding with the losing party. But I had comfort in the thought that cause was right. I have a faint recollection that, after this incident, I resigned from the Committee.

 - a. Who is 'I' in the given passage?
 - b. What did the author do as he had not the courage to speak?
 - c. How did he go to the meeting?
 - d. When the author failed to read the document, what did the President do?
 - e. When did the author resign from the Committee?

VIKRAMA SIMHAPURI UNIVERSITY
NELLORE - 524 001
PART-II SANSKRIT
CBCS SEMESTER WISE SYLLABUS
II-YEAR – SEMESTER-III
PAPER - III DRAMA, UPANISHAD, ALANKARAS, PARTICIPLES &
SABDAS
(B.A., B.SC., B.COM)

Unit-I	Old Drama	Dootavakyam One act play by Bhasa
Unit-II	Modern Drama	Asani Niraasam By Kavisamrat Viswanatha Satyanarayana, Pub. in 1954
Unit-III	Upanishad	Sishyaanusaasanam - Sikshavalli of Taittireeyupanishat
Unit-IV	Alankaras	1) Upama, 2) Ananvaya, 3) Utpreksha, 4) Deepakam, 5) Aprastuta Prasamsa, 6) Drushtanta.
Unit-V	Participles Krtpratyayas	1) Ktvaa, 2) Lyap, 3) Tuman, 4) Tavya.
	Sabdhas :	
	1) Halanta	1) Vach, 2) Marut, 3) Bhavat, 4) Rajan, 5) Vidwas, 6) Manas
	2) Sarvanama	1) Asmad, 2) Yushmad

History of Sanskrit Literature :

- 1) पाणिनिः, 2) कौटिल्यः, 3) भरतमुनिः, 4) भारविः, 5) माधः, 6) भवभूतिः.

VIKRAMA SIMHAPURI UNIVERSITY
NELLORE - 524 001
SANSKRIT

CBCS SEMESTER WISE SYLLABUS

3RD SEMESTER

PATRON OF THE QUESTION PAPER

Time : 3hrs

Max Marks : 75

I.	Essay	1 out of 2	1x 10	10M
	from the Lesson : Dutavakyam of Bhasa			
II.	Essay	1 out of 2	1 x 10	10M
	from the Lesson : Asaninirasam			
III.	Essay	1 out of 2	1 x 8	08M
	One from each Lesson : 1) Shisyanusasanam			
IV.	Short Answers	4 out of 6	4 x 2	08M
	Two from Each Lesson :			
V.	Annotations	4 out of 6	4 x 3	12 M
	Two from each lesson			
VI.	Full form of Sabdas	2 out of 4	2 x 3	06M
	One from each Gender and one from Sarvanama.			
VII.	Participles	3 out of 6		3x1 = 3
	Two from each Participle			
VIII.	Alankaras	2 out of 4		2x5=10
	Elaborate explanation should be given.			
IX.	History of Sanskrit Literature	2 out of 4		2x4=8
	A Brief explanation of a Poet should be given.			

Note : Question Paper should be Sanskrit Only. English Translation should not be there.

Andhra Pradesh State Council of Higher Education

B.A. Special Telugu Syllabus Under CBCS

W.e.f. 2015-16 (Revised in April - 2016)

SEMESTER - III

Paper - III

I.	ప్రాజ్ఞన్నయ యుగం	-	సాహిత్య వికాసం
II	శివ కవియుగం	-	నన్నయ్య - తిక్కన - ఎఱ్ఱన
III	శ్రీనాథ కవి యుగం	-	నన్నెచోడుడు - పండితారాధ్యుడు - పాల్కురికి సోమన ద్విపద కావ్య సంప్రదాయాలు
IV	పదసాహిత్యం	-	అన్నమయ్య - క్షేత్రయ్య - త్యాగయ్య - కంచర్ల గోపన్న
V	ప్రబంధ యుగం	-	ప్రబంధ లక్షణాలు - పెద్దన - తిమ్మన శ్రీ కృష్ణదేవరాయలు - ధూర్జటి - రామరా భూషణుడు - సూరన - మొల్ల-తెనాలి రామకృష్ణుడు

ఆధార గ్రంథాలు:

1.	ఆంధ్ర సాహిత్య చరిత్ర	-	పింగళి లక్ష్మీకాంతం.
2.	ఆంధ్ర సారస్వత చరిత్ర	-	ఖండవల్లి లక్ష్మీ రంజనం
3.	తెలుగు సాహిత్య చరిత్ర	-	దివాకర్ల వేంకటాచార్యులు
4.	తెలుగు సాహిత్య సమీక్ష (మొదటి సంపుటం)	-	జి. నాగయ్య
5.	సాహిత్య చరిత్రలో చర్చనీయాంశాలు	-	ఆచార్య జి.వి. సుబ్రహ్మణ్యం
6.	సమగ్రాంధ్ర సాహిత్యం	-	ఆరుద్ర

స్పెషల్ తెలుగు
సెమిస్టర్-03. పేపర్ - 3

3 గం||లు

మాదిరి ప్రశ్నాపత్రం

మార్కులు: 75

భాగం - అ

- I. ఈ క్రింది వాటిలో ఐదింటికి సమాధానాలు రాయండి. 5 × 5 = 25
- | | |
|----------------------------|--------------------------|
| 1. పాబ్బన్నయ యుగ కావ్య భాష | 2. నన్నెచోడుని కవితాగుణం |
| 3. జాను తెనుగు | 4. పండితారాధ్యుడు |
| 5. ద్విపద లక్షణాలు | 6. పోతన భక్తి తత్వం |
| 7. ప్రబంధ లక్షణాలు | 8. రాయల యుగపు సాహితీ సేవ |

భాగం - ఆ

- II. ఈ క్రింది ప్రశ్నలకు సమాధానాలు రాయండి. 5 × 10 = 50
1. నన్నయ కవితారీతులు వివరించండి.
(లేదా)
తిక్కన నాటకీయతను పరిచయం చేయండి.
2. ఎఱ్ఱన వర్ణనా వైచిత్రిని వివరించండి.
(లేదా)
రెడ్డి రాజుల సాహిత్య పోషణను వివరించండి.
3. శ్రీనాథుని కావ్యాలను క్లుప్తంగా పరిచయం చేయండి.
(లేదా)
గోన బుద్ధా రెడ్డి రంగనాథ రామాయణాన్ని పరిచయం చేయండి.
4. పద సాహిత్యానికి అన్నమయ్య చేసిన సేవ
(లేదా)
తెలుగు సాహిత్యానికి తాళ్ళపాక కవుల దోహదం
5. అముక్త మాల్యదలోని వస్తువైచిత్రిని వివరించండి.
(లేదా)
నాయకరాజుల కాలంలోని వచన కావ్యాలను పరిచయం చేయండి.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

Foundation Course - 5

INFORMATION & COMMUNICATION TECHNOLOGY –2 (ICT-2)

Internet Fundamentals and Web Tools

Common for BA / BCom / B Sc / BBA Programmes

III Semester

(30 Hours of Teaching Learning including Lab)

Unit-I :

Fundamentals of Internet : Networking Concepts, Data Communication – Types of Networking, Internet and its Services, Internet Addressing – Internet Applications – Computer Viruses and its types – Browser –Types of Browsers.

Unit-II:

Internet applications: Using Internet Explorer, Standard Internet Explorer Buttons, Entering a Web Site Address, Searching the Internet – Introduction to Social Networking: twitter, tumblr, LinkedIn, facebook, flickr, skype, yelp, vimeo, yahoo!, google+, youtube, WhatsApp, etc.

Unit-III :

E-mail : Definition of E-mail - Advantages and Disadvantages – UserIds, Passwords, Email Addresses, Domain Names, Mailers, Message Components, Message Composition, Mail Management, Email Inner Workings.

Unit IV:

WWW- Web Applications, Web Terminologies, Web Browsers, URL – Components of URL, Searching WWW – Search Engines and Examples

Unit-III :

Basic HTML: Basic HTML – Web Terminology – Structure of a HTML Document – HTML, Head and Body tags – Semantic and Syntactic Tags – HR, Heading, Font, Image and Anchor Tags –Different types of Lists using tags – Table Tags, Image formats – Creation of simple HTML Documents.

Reference Books :

1. In-line/On-line : Fundamentals of the Internet and the World Wide Web, 2/e - by Raymond Greenlaw and Ellen Hepp, Publishers : TMH

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
FOUNDATION COURSE
INFORMATION & COMMUNICATION TECHNOLOGY -2 (ICT-2)
Internet Fundamentals and Web Tools
Common for BA / BCom / B Sc / BBA Programmes

SEMESTER-III (MODEL QUESTION PAPER)

Time: 2 Hours

Max. Marks : 50

Answer any FIVE of the following Questions: (5 x 10 = 50 Marks)

1. What is Network? Explain types of networks
2. Write about Internet applications.
3. Briefly explain features of Internet Explorer
4. Explain about any two Social networking sites
5. What is E-mail? Write advantages of E-mail.
6. Write about message components.
7. Define WWW. Write about web browsers.
8. What is Search engine? Explain search engines used on Internet.
9. Explain the structure of HTML document.
10. Explain list tags used in HTML

Instruction to Paper Setter:

TWO questions must be given from each unit

Foundation Course - 6
COMMUNICATION SKILLS AND SOFT SKILLS-2 (CSS -2)
Common for BA/BCom/BSc/BBA/BCA Programmes

III Semester
COURSE CONTENT (30 hours)

Unit I: Pronunciation - 1

The Sounds of English

Unit II: Pronunciation – 2

1. Word Accent
2. Intonation

Unit III: Speaking Skills -1

1. Conversation Skills
2. Interview Skills
3. Presentation Skills
4. Public Speaking

Unit IV: Speaking Skills -2

1. Role Play
2. Debate
3. Group Discussion

Unit V: Writing Skills

1. Spelling
2. Punctuation
3. Information Transfer
4. Tables
5. Bar Diagrams
6. Line Graphs
7. Pie Diagrams
8. Flow Charts
9. Tree Diagrams
10. Pictures

* * *

VIKRAMA SIMHAPURI UNIVERSITY :: KAKUTUR

Communication and Soft Skills (CSS) - 2

(Common to SECOND YEAR - THIRD SEMESTER B.A., B.A (O.L) B.Com., B.Sc.,BBA,BCA)
(A. P. Common Core Syllabus (CBCS) for I year Effective from 2015-16) (Revised in May 2016)

Model Question Paper (2017-18)

Time: 2 Hours

Max. Marks: 50

I. Answer the following questions.

2X5=10

1. Write English spelling for the words given in phonemic transcription.

i) /a:tɪst/ ii) /kaɪndnəs/ iii) /pəzɪfən/ iv) /θɔ:n/ v) ba:bə/

2. Choose correct transcription for each word.

i) Apple a) /a:pl/ b) /a:pɪl/ c) /æpl/

ii) Album a) /ʌlbəm/ b) /a:lbəm/ c) /ælbəm/

iii) College a) /ka:le:dʒ/ b) /ca:lɪdʒ/ c) /kɒlɪdʒ/

iv) Museum a) /mju:zi:əm/ b) /mju:siəm/ c) /mu:sium/

v) Summer a) /sʌmə/ b) /sʌmə/ c) /sʌmmə/

II. Answer the following questions.

2X5=10

1. Mark the stress on the appropriate syllable in the following words.

a) Particular b) Canteen c) Police d) Traditional e) Propriety

2. Choose correct tone (Falling/ Rising) for each of the following sentences.

- Ravi Kumar is a good doctor.
- Have you taken breakfast?
- Where are you going?
- What's your name? (Warmth and affection).
- Shut the door, please.

III. Answer any TWO of the following questions.

2X5=10

- What are the dos and don'ts during an interview?
- How do you develop your presentation skills?
- When you are asked to address a gathering, what are the tips to be followed?

IV. Answer any TWO of the following questions.

2X5=10

- Write a dialogue between two friends about an accident that took place in their town.
- 'Using social media is a waste of time.' Prepare five debate points.
- What are the dos and don'ts in a group discussion?

V. Answer the following questions.

2X5=10

1. Present the given information in the form of a tree diagram.

There are three main types of geometrical figures. They are circle, triangle and quadrilateral. Equilateral, isosceles and scalene are the triangle forms that are used. The circle has no such sub forms. Quadrilateral can be represented by square, rectangle, rhombus and Parallelogram.

2. Identify the Correct spelling in each group.

- | | | |
|------------------|---------------|-----------------|
| a. i. Monotonos | ii. Monotonus | iii. Monotonous |
| b. i. Syllable | ii. Syllabel | iii. Syllabul |
| c. i. Vocabulary | ii. Vocablary | iii. Vocabulary |
| d. i. Grammer | ii. Grammar | iii. Grammor |
| e. i. Receive | ii. Recieve | iii. Receave |

* * *

SECOND YEAR EXAMINATION
II - B.Com (SEMESTER-III)
CORPORATE ACCOUNTING

Unit -I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

Unit -II:

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwill : Need and methods - Normal Profit Method, Super Profits Method– Capitalization Method (Including Problems)

Unit –IV:Valuation of Share : Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – V:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR B.Com DEGREE EXAMINATION
SECOND YEAR EXAMINATION
(SEMESTER - III) CORPORATE ACCOUNTING
MODEL PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

1. Write about Buy-Back of Shares.
2. Ajay Ltd., Invited application for 10,000 shares of 100 Rs. each at a premium of 5% payable Rs. 25 on applications Rs. 40 on allotment and Rs. 40 on first and final call. All the amounts duly received. Write Journal Entries in the Books of Company.
3. Employees stock option.
4. A co. Ltd Issued 1000 debentures @100 each the amount received on application Rs. 30 on allotment Rs. 50 on First & Financial 20 All the amounts fully received write Internal Entries in the books of A company.
5. Need for valuing Goodwill.
6. Calculate good will on the basis of 3 years purchase of last five years averages profits the profits for the last five year are :

Year	:	I	II	III	IV	V
Profit (Rs.)	:	4,800	7,200	10,000	3,000	5,000

Remuneration to proprietor for his service 200 per month Rs.
7. Write about yield method.
8. Find the value of share by net assets method.
Total realizable value of Assets 14,00,000 Rs. Debentures 5,00,000 Creditors 30,000 other liabilities 10,000 3,000 Equity Shares 100 Rs. Each Rs. 3,00,000.
9. Explain about schedule - III under part - II.
10. Prepare Trading A/c from the following particular opening stock Rs. 1,50,000 sales Rs. 6,00,000, Carriage Rs. 7,600 wages Rs. 12,800 purchases Rs. 2,20,000 closing stock Rs. 2,70,000.

SECTION - B

Answer any FIVE Questions :

(5 X 12 = 60 Marks)

11. Gopal Ltd., Invited application for 10,000 shares of Rs. 100 each at a premium of 5% payable Rs. 25 on application; Rs. 40 on allotment and Rs. 40 on first and final call. Allotment money includes premium.

The application received was for 11,000 shares and the allotment was duly made proportionately. The excess application money was adjusted to allotment account. All the moneys due were received except the first and final call on 200 shares which were forfeited. 100 of these shares were reissued at Rs. 80 per shares as fully paid you are required to give Journal Entries in Books of the Company.

12. The following is the balance Sheet of Strong Ltd. As at 31st December, 1998.

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
10,000 Equity Shares of Rs. 10 each, Rs. 7.50 per share paid	75,000	Land Buildings	40,000
Securities Premium	10,000	Plant & Machinery	90,000
General Reserve	50,000	Furniture & Fittings	20,000
Profit & Loss A/c	40,000	Investments	40,000
Sundry Creditors	25,000	Cash at Bank	10,000
	<u>2,00,000</u>		<u>2,00,000</u>

The company decided to make the shares fully paid out of the profit & Loss Account and then to issue one fully paid bonus share for every two held. For this purpose the securities Premium Account was to be used fully and the General Reserve. Pass Journal Entries and Prepare the Balance Sheet after the above arrangement are put through.

13. Pass Journal entries in the books of the company of the following conditions.

- A debenture issued at par and repayable at per.
 - A debenture issued at discount of 10% and repayable at par.
 - A debenture issued at premium of 10% and repayable at par.
 - A debenture issued at par and repayable at premium of 10%.
 - A debenture issued at discount of 10% and repayable at premium of 10%.
- One debenture value of Rs. 1,000.

14. On 1st January 2005, Metal Products Ltd. Issued Debentures for Rs. 1,00,000 redeemable at par at the end of 5 years and it was resolved that a sinking fund should be formed and invested in tax-free securities.

Assuming that the interest received on the investments was at the rate of 5 percent on cost, that the interest was received yearly and immediately invested and that the investments were realized at a loss of Rs. 300 at the end of 5 years.

Reference to the sinking fund table shows that Re. 0.180975 invested at the end of year, at 5% compound interest will produce Rs. 1 at the end of 5 years. Show that Sinking Fund Investment & Sinking Fund A/c.

15. From the following information calculate the value of goodwill on the basis of 3 years purchase of super profit.

- Average capital employed in the business in Rs. 20,00,000
- Rate of Interest expected from capital having regard to the risk involved is 10%.
- Net trading profits of the firm for the past three years were Rs. 3,50,400; Rs. 2,80,300 and Rs. 3,10,100.
- Fair remuneration to the partners for their services is Rs. 48,000 per annum.
- Sundry assets of the firm are Rs. 13,50,400 and current liabilities are Rs. 4,95,110.

16. The following Balance Sheet of X Ltd. Was as following on 31-3-2012.

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
Share Capital :-		Good will	1,00,000
1,00,000 shares Rs.10 each	10,00,000	Building	3,00,000
Reserves & surplus	4,00,000	Machinery	8,00,000
Sundry Creditors	3,00,000	Investments	1,00,000
		Stock	2,00,000
		Debtors	1,50,000
		Cash at Bank	50,000
	<u>17,00,000</u>		<u>17,00,000</u>

Profit before tax for the year 2011 to 2012 was Rs. 6,00,000. It includes 10,000 as interest on investment. It is felt that in future an additional amount of Rs. 50,000 may be required smooth functioning of the business further depreciation of Rs. 40,000 p.a. also may be required.

Market value of buildings Rs. 9,00,000 Machinery Rs. 10,00,000. Income tax may be taken at 50% on capital 10% is considering as normal.

Four years purchase of super profits shall be taken as value of goodwill. Super profits shall be arrived on the basis of in profits of 2011 to 2012.

17. The following is the Balance Sheet of NSC Ltd. as on 31st Dec. 1998.

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
4,000, 10% Preference Shares of Rs.100 each	4,00,000	Sundry Assets at book value	12,00,000
60,000 equity shares of			

Rs. 10 each	6,00,000	
Bills Payable	50,000	
Creditors	1,50,000	
	<u>12,00,000</u>	<u>12,00,000</u>

The market value of 60% of the assets is estimated to be 15% more than the book value and that of the remaining 40% at 10% less than the book value. There is an unrecorded liability of Rs. 10,000.

Find the value of each equity share (it is to be assumed that preference shares have no prior claim as to payment of dividend or to repayment of capital).

18. The Balance sheet of Ganesh Ltd., as on 31-3-1998 was as under :

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
2,000 Equity shares of Rs.100 each	2,00,000	Land and Buildings	1,25,000
General Reserve	50,000	Machinery	75,000
P. & L A/c	25,000	Investment at cost (Market Value Rs. 37,500)	45,000
Creditors	45,000	Debtors	50,000
Provision for Taxation	20,000	Stock	37,500
Provident Fund	17,500	Cash at Bank	25,000
	<u>3,57,500</u>		<u>3,57,500</u>

Additional Information's :-

1. Land and Buildings and machinery are valued at Rs. 1,37,500 and Rs. 55,000 respectively.
2. Of the total debtors Rs. 2,500 are bad.
3. Goodwill is to be taken at Rs. 25,000.
4. The normal rate of dividend, declared by such type of companies is 15% on the paid up capital.
5. The average rate of dividend, declared and paid by this company is 18% on its paid up capital.

Calculate the fair value of the Equity Shares of the company.

19. A Ltd was registered with an authorized capital of Rs. 6,00,000 in equity shares of Rs. 10 each. The following is its Trial Balance on 31st March 2009.

<u>Particulars</u>	<u>Trial Balance of A Ltd</u>	
	<u>Debit Rs.</u>	<u>Credit Rs.</u>
Good will	25,000	
Cash	750	
Bank	39,900	
Purchases	1,85,000	
Preliminary Expenses	5,000	
Share Capital		4,00,000
12% debentures		3,00,000
P & L A/c (Cr)		26,250
Calls-in-arrears	7,500	
Premises	3,00,000	
Plant & Machinery	3,30,000	
Interim Dividend	39,250	
Sales		4,15,000
Stock (14.2008)	75,000	
Furniture & Fixtures	7,200	
Sundry Debtors	87,000	
Wages	84,865	
General Expenses	6,835	
Freight and carriage	13,115	

Salaries	14,500	
Director's fees	5,725	
Bad Debts	2,110	
Debenture interest paid	18,000	
Bills payable		37,000
Sundry Creditors		40,000
General Reserve		25,000
Provision for Bad Debts		<u>3,500</u>
	<u>12,46,750</u>	<u>12,46,750</u>

Prepare profit & Loss Account, Profit & Loss Appropriation A/c and balance Sheet in proper form after making the following adjustments :-

- Depreciate plant and machinery by 15%.
- Write off Rs. 500 from preliminary expenses.
- Provide for 6 months interest on debentures.
- Leave bad and doubtful debts provision at 5% on sundry debtors.
- Provide for income tax at 50%.
- Stock on 31-3-2009 was Rs. 95,000.

20. Big & Co. Ltd is a company with an authorized capital of Rs. 5,00,000 divided into 5,000 equity shares of Rs. 100 each. On 21-12-2005. 2,500 shares were fully called up. Following is the balances of Company on 31-12-2005.

<u>Particulars</u>	<u>Rs.</u>	<u>Particulars</u>	<u>Rs.</u>
Stock	50,000	Sales	4,25,000
Purchases	3,00,000	Wages (Productive)	70,000
Discount	4,200	Discount Received	3,150
Insurance (31-3-2006)	6,720	Salaries	18,500
General Expenses	8,950	Rent	6,000
Printing and Stationery	2,400	Profit and Loss Account	6,220
Bonus	10,500	Advertisement	3,800
Creditors	3,500	Debtors	38,700
Furniture's	17,100	Plant and Machinery	80,500
Reserve	25,000	Cash at Bank	1,39,700
Bad debts	3,200	Loans from M.D.	15,700
		Calls in arrears	5,000

You are required to prepare Trading and Profit and Loss Account as on that date. The following further information is given :

- Closing stock Rs. 91,500.
- Depreciation to be charged on Plant and Machinery and Furniture 15% and 10% respectively.
- Outstanding Liabilities : Wages Rs. 5,200; Salaries Rs. 1,200 and Rent Rs. 600.
- Dividend at 5% on paid up capital is to be allowed.
- Provide Corporate Dividend Tax @ 10%.

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

II-B.Com (SEMESTER-III)
DSC 2C - BUSINESS STATISTICS

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode.

Unit 3: Measures of dispersion :

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

Unit 5: Index Numbers:

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers

Suggested Readings:

1. Business Statistics Reddy,C.R Deep Publications.
2. Statistics-Problems and Solutions Kapoor V.K.
3. Fundamentals of Statistics Elhance.D.N
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
6. Fundamentals of Statistics Gupta S.C
7. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K
8. Business Statistics J.K.Sharma
9. Business Statistics Bharat Jhunjunwala
10. Business Statistics R.S.Bharadwaj

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
SECOND YEAR B.Com : B.Com (C.A.)
SEMESTER - III
BUSINESS STATISTICS
MODEL PAPER

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

1. Importance of Statistics
2. Questionnaire.
3. Calculate mean and mode.
Marks : 20, 30, 12, 35, 20, 10, 20, 40, 25.
4. Find median when mean is 35.4 and mode is 32.1.
5. Compute range and its coefficient :
20, 30, 45, 50, 60, 72, 80
6. If the mean marks of a class is 52 and their standard deviation is 60. Compute coefficient of variation.
7. Define correlation and what are different types of correlation.
8. If $n = 20$ and $\sum d^2 = 56.4$ find rank correlation coefficient.
9. Time and Factor Reversal Tests.
10. Index numbers.

SECTION - B

Answer any FIVE Questions.

(5 X 12 = 60 Marks)

11. The following are the marks of 30 students in an exam. Prepare a continuous frequency distribution by taking the width of the class interval as 10.

20	35	60	52	46	82	90	12	15	60
30	45	22	20	60	65	72	80	85	96
40	22	25	60	35	40	60	75	63	32

12. Draw a multiple bar diagram for the following data :

Year	1992	1993	1994	1995	1996
Sales	35	46	72	80	65
Profit	20	50	65	92	42

13. Calculate mean from the following data :

Class	: 20-29	30-39	40-49	50-59	60-69	70-79	80-89
Frequency	: 12	15	20	40	50	30	25

14. Find geometric mean from the following data :

Class	: 10-15	15-20	20-25	25-30	30-35	35-40	Frequency	:
	20	30	42	50	32	25		

(PTO)

15. Calculate quartile deviation and its coefficient from the following data :
- | | | | | | | | |
|-----------|-------|-----|-------|-------|-------|-------|-------|
| Class | : 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 |
| Frequency | : 12 | 15 | 14 | 10 | 11 | 12 | 10 |
16. Compute standard deviation from the following data :
- | | | | | | | |
|----------------|-----------|---------|---------|---------|---------|---------|
| Wages in Rs. | : 100-200 | 200-300 | 300-400 | 400-500 | 500-600 | 600-700 |
| No. of Workers | : 25 | 36 | 45 | 50 | 60 | 30 |
17. Calculate Karl Pearson's correlation coefficient from the following data :
- | | | | | | | | |
|--------------------|------|----|----|----|----|----|----|
| Marks in Accounts | : 25 | 30 | 45 | 50 | 60 | 72 | 80 |
| Marks in Computers | : 30 | 40 | 50 | 70 | 45 | 30 | 20 |
18. From the following data, calculate Spearman's rank correlation Coefficient :
- | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|
| x | 20 | 50 | 30 | 45 | 60 | 36 | 26 | 38 |
| y | 10 | 68 | 70 | 66 | 50 | 45 | 60 | 35 |
19. From the following data construct Fisher's Index Number :
- | Items | 1995 | | 2000 | |
|-------|-------|----------|-------|----------|
| | Price | Quantity | Price | Quantity |
| A | 2 | 10 | 3 | 12 |
| B | 3 | 12 | 6 | 10 |
| C | 5 | 15 | 7 | 11 |
| D | 1 | 14 | 4 | 12 |
20. Construct cost of living index number from the following data :
- | Commodity | Quantity
in 2000 | Price | |
|-----------|---------------------|-------|------|
| | | 2000 | 2001 |
| X | 10 | 2 | 4 |
| Y | 12 | 3 | 6 |
| Z | 15 | 5 | 7 |

Instruction to Paper Setter :

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS

II YEAR - III SEMESTER

DSC 3C: OFFICE AUTOMATION TOOLS

Unit-I: MS-Excel: features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

Unit-II: Formatting options: Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

Unit-III: Charts: Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis

Unit-IV: MS Access: Creating a Simple Database and Tables: Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

Unit- V: Finding, Sorting and Displaying Data: Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries . **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

Reference Books:

- 1.Ron Mansfield, Working in Microsoft Office 2000, Tata McGraw Hill(2008)
- 2.Ed Bott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office,
- 4.Microsoft Office, BPB Publications

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

**CBCS – BA(CA)/BCom(CA)/BSc(CA) - II YEAR - SEMESTER-III
OFFICE AUTOMATION TOOLS
MODEL QUESTION PAPER**

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write some features of Excel
2. Write about how to enter and edit data in worksheet
3. Explain how to change row height in Excel
4. Write about formulae used in Excel
5. Explain about data sorting in Excel
6. Write and explain sub totals
7. Explain various parts of MS-Access
8. Write about chart wizard
9. Define queries and dynasets
10. Write about types of relationships

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. What is MS-Excel? Explain various parts of MS-Excel window
12. Explain auto fill and custom fill in Excel
13. Write about various functions used in Excel
14. Explain in detail about formatting options
15. What is a chart? Explain
16. Explain various what..if analysis tools used in Excel.
17. Explain how to create a database in MS-Access
18. Write about forms in Access.
19. Define Report. Explain how to create report in Access
20. Explain about Differences between flat and relational databases

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

Foundation Course -7 SEMESTER-IV

COMMUNICATION SKILLS AND SOFT SKILLS-3 (CSS -3)

Common for BA/BCom/BSc/BBA/BCA Programmes

COURSE CONTENT (30 hours)

Unit - I

SOFT SKILLS

- I. Positive Attitude
- II. Body language
- III. SWOT / SWOC Analysis
- IV. Emotional Intelligence
- V. Netiquette

Unit - II

PARAGRAPH WRITING

1. Paragraph Structure
2. Development of Ideas

Unit - III

PARAPHRASING AND SUMMARISING

1. Elements of Effective Paraphrasing
2. Techniques of Paraphrasing
3. What makes a Good Summary
4. Stages of Summarising

Unit - IV

LETTER WRITING

1. Letter Writing (Formal and Informal)
2. E-Correspondence

Unit - V

RESUME AND CV

1. Resume and Curriculum Vitae
2. Cover Letters

* * *

Reference Books:

Commissionerate of Collegiate Education, Government of Andhra Pradesh (2015)

JKC -Communication Skills and Soft Skills: Student's Book

Sethi, J., and P.V. Dhamija (1999) *A Course in Phonetics and Spoken English*

New Delhi: Prentice-Hall of India

Daniel Jones (2011) *English Pronouncing Dictionary* (18th Edition) Ed. Peter Roach, Jane Setter, and John Esling

Quirk, Randolph and Sydney Greenbaum (1973) *A University Grammar of English*. Harlow: Longman. Chapters 2, 3, and 7

White, Goodith (2010) *Listening (Resource Book for Teachers)*. Oxford University Press Nageshwar

Rao and Rajendra P. Das (2009) *Communication Skills*. Mumbai: Himalaya Publishing House

Burton, S.H. (1983) *Mastering English Language*. The Macmillan Press Limited Chapter 3: Comprehension

Grellet, Françoise (2007) *Developing Reading Skills*. Cambridge University Press

Roberts, Rachael, Joanne Gakonga, and Andrew Preshous (2004) *IELTS Foundation: Student's Book*. Oxford: Macmillan Education

Roberts, Rachael, Joanne Gakonga, and Andrew Preshous (2004) *IELTS Foundation: Study Skills*.

Oxford: Macmillan Education.

VIKRAMA SIMHAPURI UNIVERSITY :: KAKUTUR

COMMUNICATION AND SOFT SKILLS (CSS) - 3

(Common to SECOND YEAR - FOURTH SEMESTER B.A., B.A (O.L) B.Com., B.Sc.,BCA,BBA)
(A. P. Common Core Syllabus (CBCS) for I year Effective from 2015-16) (Revised in May 2016)

Model Question Paper (2017-18)

Time: 2 Hours

Max. Marks: 50

1. Answer any **TWO** of the following questions. 2 X 5 = 10

1. Write a few suggestions for building positive attitude.
2. Mention a few tips for improving one's good body language.
3. What is SWOT/ SWOC analysis? Why is it useful for students?
4. What is emotional intelligence? What is its importance?
5. What do you know about Netiquette? Write a few general netiquettes.

2. Answer any **TWO** of the following questions. 2 X 5 = 10

1. What is a paragraph? Write about the types of paragraphs.
2. What are the general rules for writing a good paragraph?
3. Write a paragraph on a Rainy Day.
4. Write a paragraph on Death Penalty for Criminals
5. Write about the parts of a good paragraph.

3. Answer any **TWO** of the following questions. 2 X 5 = 10

1. What is paraphrasing? What are features of a paraphrase?
2. Write a few guidelines for paraphrasing.
3. Write about good summary.
4. Write a short note on stages of summarizing.
5. Write a summary of the story given below.

There was a villager. He was illiterate. He did not know how to read and write. He often saw people wearing spectacles for reading books or papers. He thought, "If I have spectacles, I can also read like these people. I must go to town and buy a pair of spectacles for myself." So one day he went to a town. He entered a spectacles shop He asked the shopkeeper for a pair of spectacles for reading. The shopkeeper gave him various pairs of spectacles and a book. The villager tried all the spectacles one by one. But he could not read anything. He told the shopkeeper that all those spectacles were useless for him. The shopkeeper gave him a doubtful look. Then he looked at the book. It was upside down! The shopkeeper said, "Perhaps you don't know how to read." The villager said, "No, I don't. I want to buy spectacles so that I can read like others. But I can't read with any of these spectacles." The shopkeeper controlled his laughter with great difficulty when he learnt the real problem of his illiterate customer. He explained to the villager, "My dear friend, you are very ignorant. Spectacles don't help to read or write. They only help you to see better. First of all you must learn to read and write."

4. Answer any **TWO** of the following questions. 2 X 5 = 10

1. Write a letter to the MRO requesting him/her for the issue of Income Certificate.
2. Write a letter to your father asking him to send you money for paying your hostel fee.
3. Write a letter to a bookshop ordering the books you want.
4. One of your friends has recently left for the USA for doing MS. You miss him very much.
5. Write an e-mail to your friend Ravi.
- 6.

5. Answer any **TWO** of the following questions. 2 X 5 = 10

1. Prepare Resume of your own for the post of accountant in a reputed company.
2. Prepare a resume for the post of computer operator in a Public School.
3. Write a covering letter to accompany your Resume for the post of accountant.
4. Write a covering letter to accompany your Resume for the post of computer operator.

* * *

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
FOUNDATION COURSE-8
SEMESTER-IV
ANALYTICAL SKILLS
Model Question Paper

Time : 2 Hours

Answer any 25 Questions. All question carry equal marks.

Max. Marks : 50

25 X 2 = 50M

UNIT-I

Study the following table and answer the question based on it.

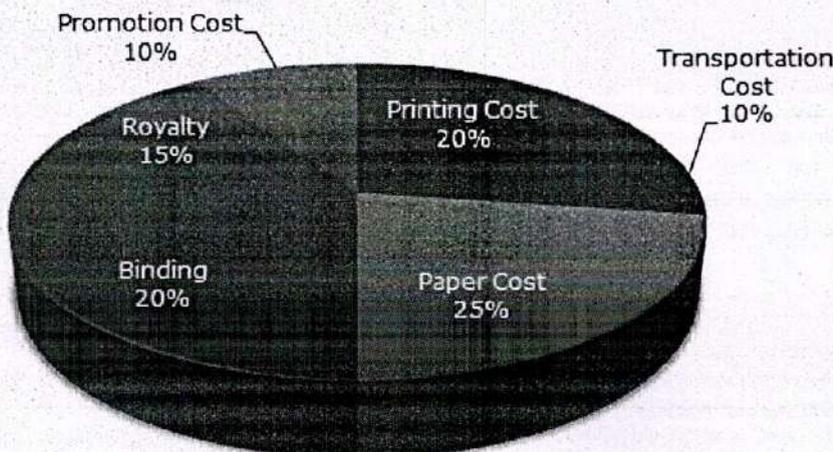
Expenditures of company (in Lakh Rupees) per annum over the given year.

Year	Item of Expenditure				
	Salary	Fuel	Bonus	Interest	Taxes
1998	288	98	3.00	23.4	83
1999	342	112	2.52	32.5	108
2000	324	101	3.84	41.6	74
2001	336	133	3.68	36.4	88
2002	420	142	3.96	49.4	98

- What is the average amount of interest per year company had to pay?
 A) 32.43 Lakhs B) 33.72 Lakhs
 C) 34.18 Lakhs D) 36.66 Laksh
- The total amount of bonus during these period is approximately what percent of the total salary during the period
 A) 0.1% B) 0.5% C) 1% D) 1.25%
- Total expenditure on all these items in 1998 was approximately what percent of total expenditure in 2002
 A) 62% B) 66% C) 69% D) 71%
- Total expenditure of the company over these items during 2000 is?
 A) 544.44 Lakhs B) 501.11 Lakshs C) 446.46 Lakhs D) 478.87 Lakhs
- The ratio between total expenditure on taxes of all years and total expenditure on fuel respectively?
 A) 4:7 B) 10:13 C) 15:18 D) 5:8

Study the following Pi-Chart and answer the following questions

Various expenditures (in percentage) incurred in publishing a book



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- ~~1/2~~
- u. cl. ebal
- skier
- 5-710 de

6. If for a certain quantity of books the publisher has to pay Rs 30600 as printing cost then what will be the amount of royalty?
 A) Rs19,450 B) Rs21,200 C) Rs22,950 D) Rs26,150
7. What is the central angle of the section corresponding to the expenditure of Royalty?
 A) 150° B) 24° C) 54° D) 48°
8. What is difference of cost for paper and binding in percentages?
 A 5% B) 10% C) 15% D) 20%
9. If 5500 copies are published and the transportation cost on them is 82500, then what should be the selling price of book so that publisher earn 25% profit
 A) Rs 187.50 B) Rs 191.50 C) Rs175 D) Rs180
10. Royalty on the book is less than the printing cost by
 A) 5% B) 331% C) 20% D) 25%

UNIT-II

Complete the following Series

11. 125,80,45,20, _____
 A) 5 B) 15 C) 25 D) 35
12. 6,12,18,24 _____
 A) 30 B) 26 C) 28 D) 29
13. 20,40,60,80 _____
 A) 90 B) 85 C) 100 D) 110
14. T,R,P,N _____
 A) M B) L C) O D) S
15. GH, JK, MN, PQ _____
 A) MP B) ST C) TR D) RT
16. 2B, 4C, 6E, 8H _____
 A) 10 L B) 9 P C) 8 F D) 13M
17. D-4,F-6, H-8, J-10 _____
 A) Z-1 B) N-10 C) M-16 D) L-12
18. Find the odd one 3,5,7,9,11,13
 A) 3 B) 9 C) 7 D) 13
19. Girl : Beautiful :: Boy :?
 A) Samart B) Handsome C) Heroic D) Pretty
20. Victory: Encouragement :: failure?
 A) Sadness B) Defeat C) Anger D) Frustration

1. 300000
 2. ~~100000~~
 3. 11.00000
 4. 11000
 5-71000

UNIT-III

21. $15 \div 3 \times 1 \div 5 =$ _____
A) 1 B) 2 C) 3 D) 4
22. $\frac{3}{4}$ OF $12 + 9 =$ _____
A) 21 B) 22 C) 18 D) 20
23. $(6+4) \times 5 + 14 =$ _____
A) 50 B) 64 C) 30 D) 56
24. What is the value of $\frac{3}{4}$ in 1600?
A) 1000 B) 1100 C) 1200 D) 1300
25. What is the result of $\frac{\frac{2}{3} \times \frac{3}{4}}{\frac{2}{4} \times \frac{8}{2}}$?
A) 1 B) 2 C) 3 D) $\frac{1}{4}$
26. 4082A0 is divisible by 4 then A is ?
A) 1 B) 2 C) 3 D) 5
27. Sum Of 10 Natural Numbers Is
A. 65 B. 35 C. 45 D. 55
28. Find The Hcf Of 3556 And 3444 Is?
A. 23 B. 25 C. 26 D. 28
29. Find The L.C.M Of 16, 24, 36, 54?
A. 432 B. 324 C. 243 D. 24
30. Find the Highest Common Fraction Of 36 & 84
A. 8 B. 12 C. 14 D. 24

UNIT-IV

31. What Was the Day India Attained Independence (1947-Aug-15)
A. Friday B. Saturday C. Monday D. Sunday
32. 1869-Oct-2 Was What Day?
A. Friday B. Saturday C. Monday D. Sunday
33. ----- Is Leap Year?
A. 1996 B. 1997 C. 1998 D. 1999
34. How Many Times the Two Hands Co-Inside in A Day
A. 21 B. 22 C. 23 D. 24
35. When Do the Two Hands of a Clock Co-Inside between 9 and 10'clock
A. 9.45 B. 9.50 C. $9.49\frac{1}{11}$ D. $9.59\frac{1}{11}$
36. Between 5 P.M And 6 P.M When Will the Two Hands Of The Clock Be At Right Angle?
A. $5:10\frac{10}{11}$ B. $5:43\frac{7}{11}$ C. 5:10 D. 5:42
- Handwritten notes:*
1. 8 June 2000
2. ~~1869 Oct 2~~
3. 11. 02. 2000
4. 8 June
5-7/11

37. A Particular Sum Was Divided Among A, B and C in the Ratio 2: 6: 7 Respectively. If The Amount Received By A Was 4000 Then Total Amount
 A.30000 B.20000 C.25000 D.29000
38. Divided 672 In The Ratio 5: 3 Then The First Part (5) Value?
 A. 420 B.252 C. 410 D. 240
39. If $0.75 : X :: 5 : 8$ Then : X Is -----
 A. $\frac{6}{5}$ B. $\frac{5}{6}$ C. $\frac{7}{5}$ D. $\frac{5}{7}$
40. $4 : 9 : 12 : X ?$ -----
 A. 27 B. 27 C. 29 D. 30

UNIT-V

41. Find the Average Of All Prime Numbers Between 30 And 50?
 A. 35 B.39.8 C.40.2 D .41.4
42. Find the Average Of First Five Natural Numbers
 A. 15 B.20 C. 16 D.18
43. Average Of 76, 65, 82, 67, 85 Is
 A. 65 B.69 C.75 D. 76
44. X And Y Are Two Values Then Is The Percentage Of X In Y
 A. $\frac{x}{y} \times 100$ B. $\frac{y}{x} \times 100$ C. $x \times 100$ D. $y \times 100$
45. What Is The Value (80% Of 400)+ (30% Of 200)
 A. 380 B.390 C.4850 D.4880
46. 4598 Is 95% Of -----?
 A. 4800 B.4840 C.4850 D.4880
47. Cost Prize Is X, Selling Prize Is Y($Y > X$) Then What Is the Profit Percentage
 A. $\frac{y-x}{x} \times 100$ B. $\frac{x-y}{y} \times 100$ C. $\frac{x}{y} \times 100$ D. $\frac{y}{x} \times 100$
48. Find The Cost Prize When Selling Prize Is 40 And Gain Percentage 33.33
 A.30 B.35 C.40 D.45
49. If the Cost Price of 12 Pens Equal To The Selling Price Of 8 Pens The Gain Percentage Is?
 A.50% B.70% C.60% D.80%
50. Some Articles Were Bought For 5000 And Sell for 4500 Then Loss Percentage
 A.10% B.20% C.30% D.40%

1. 30000
 2. ~~420~~
 3. 4800
 4. 3000
 5-4700

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR (CBCS) DEGREE EXAMINATION
(FOR BA/BSC/BCOM/BBA COURSES)
FOUNDATION COURSE - 9
ENTREPRENEURSHIP
SYLLABUS

SEMESTER – IV

(Total 30 Hrs)

Unit-I: Entrepreneurship: Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development –Start-ups.

Unit-II: Idea Generation and Opportunity Assessment: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

Unit-III: Project Formulation and Appraisal : Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

UNIT-IV: Institutions Supporting Small Business Enterprises: Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs-SFC- SSIDC- Other financial assistance.

Unit-V: Government Policy and Taxation Benefits: Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions –Rehabilitation and Investment Allowances.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi,2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011
4. KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi, 2011
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi.
7. Peter F. Drucker, Innovation and Entrepreneurship.
8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities.

Instruction to Paper Setter :

TWO Questions must be given from each Unit.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR (CBCS) DEGREE EXAMINATION
(FOUNDATION COURSE)
SECOND YEAR EXAMINATION
SEMESTER - IV
ENTREPRENEURSHIP
MODEL PAPER

Time: 2 Hours

Max. Marks : 50

I. Answer Any FIVE of the Following: -

5 X 10 = 50

1. Explain the characteristics of Entrepreneur?
ఎంట్రిప్రైన్యూర్ యొక్క లక్షణాలను వివరించండి?
2. Explain forms of business organizations?
వ్యాపార సంస్థలలో రకాలను గురించి వ్రాయండి?
3. Explain Sources of new ideas?
క్రొత్త ఆలోచనలకు మూలాలను వివరించండి?
4. Selecting the techniques for generating Ideas?
క్రొత్త ఆలోచనలను ఎంచుకొనే పద్ధతులను గురించి వ్రాయండి?
5. Explain Elements of Project Report?
ప్రాజెక్టు నివేదిక అంశాలను వ్రాయండి?
6. Write about Project appraisal Techniques?
ప్రాజెక్టు సమీక్ష విధానాలను వివరించండి?
7. Write about NABARD?
నాబార్డ్‌ను వివరించండి?
8. Explain SFC's?
రాష్ట్రస్థాయి విత్తసంస్థలు గురించి వ్రాయండి?
9. Explain Role of SSIs?
చిన్నతరహాపరిశ్రమలు ప్రాముఖ్యతను వ్రాయండి?
10. Explain Tax incentives and concessions?
చిన్నతరహాపరిశ్రమకు పన్నులపాలసీలు మరియు ప్రయోజనాలు గురించి వివరించండి?

Instruction to Paper Setter :

TWO Questions must be given from each Unit.

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

Foundation Course - 10

SECOND YEAR – SEMESTER - IV

LEADERSHIP EDUCATION

(Common for BA/BCOM/BSC/BBA)

SYLLABUS

(Total 30 Hrs)

1. Organisation – Management – Leadership – Meaning and Significance – Different theories – Trait Theory, Blake & Mountain Theory – Other functions of Management.
2. Behavioral Concepts – Individual Behaviour – Perception – Learning – Attitude Formation and Change – Motivation – Theories of Motivation – Personality Development.
3. Interpersonal Behaviour – Communication – Leadership – Influencing Relations – Transactional Analysis.
4. Team Building and Management – Developing team resources – Designing team – Participation and Repercussion – Team building activities.

Reference Books :

1. Fred Luthans, “Organizational Behaviour”, Tata McGraw Hill Publishing Co., New Delhi.
2. Robins, Stephen P, “Organisational Behaviour”, 9th Edition, Prentice Hall of India, New Delhi.
3. Koontz and O “Donnell”, Essentials of Management, Tata McGraw Hill Publishing Co., New Delhi, 2000.
4. Keith Davis, “Human Behaviour at Work”, Tata McGraw Hill Publishing Co., New Delhi.
5. Aswathappa, “Organizational Behaviour”, Himalaya Publishing House, Mumbai
6. Stoner Freeman, “Management”, Prentice Hall of India, New Delhi.

3

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR (CBCS) DEGREE EXAMINATION
(FOUNDATION COURSE)
SECOND YEAR EXAMINATION
SEMESTER - IV
LEADERSHIP EDUCATION
MODEL PAPER

Time: 2 Hours

Max. Marks : 50

I. Answer Any FIVE of the Following: -

5 X 10 = 50

1. Explain the functions of Management.
నిర్వహణ విధులను వివరింపుము?
2. Explain the theory's of Leadership.
నాయకత్వ సిద్ధాంతాలు గూర్చి వివరింపుము?
3. Write the process of Perception.
గ్రహణశక్తి ప్రక్రియను వివరింపుము?
4. Explain the concept of Attitude.
విలువలు మరియు వైఖరులను వివరించండి?
5. Explain the theories of Motivation.
ప్రేరణసిద్ధాంతాలు గూర్చి వివరింపుము?
6. Explain the process of communication.
కమ్యూనికేషన్ విధానమును వివరింపుము?
7. Explain Transactional Analysis.
సమర్థవంతమైన నాయకత్వాన్ని వివరించండి?
8. Explain the Team Building Activities.
వివిధ రకాల జట్టు నిర్మాణ కార్యకలాపాలను వివరించండి?
9. Explain the Concept of team Building.
జట్టు నిర్మాణం గూర్చి వివరింపుము?
10. Explain the importance of leadership.
నాయకత్వము యొక్క ప్రాముఖ్యతను వివరింపుము?

Instruction to Paper Setter :

Minimum TWO Questions must be given from each concepts.

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE
BCom (CA) - II YEAR - SEMESTER-IV
DSC 1D- ACCOUNTING FOR SERVICE ORGANIZATIONS

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts, Rebate on bills discounted. (including problems).

Unit-IV: Insurance Companies -I

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:

Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings

1. Modern Accounting: A. Mukherjee, M. Hanife :McGraw Hill Company Ltd., New Delhi.
2. Corporate Accounting: T.S Reddy & A. Murthy; Margam Publications.
3. Corporate Accounting – RL Gupta & M. Radha Swami
4. Corporate Accounting – P.C. Tulsian
5. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
8. Advanced Accountancy : Chakraborty
9. Advanced Accountancy: S.P. Iyengar
10. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BCom(CA) (CBCS)- II YEAR - SEMESTER-IV
ACCOUNTING FOR SERVICE ORGANIZATIONS
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

PART - A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

1. Differences between Capital Expenditure and Revenue expenditure.
2. Prepare Receipts and Payments Account of Mother Theresa charitable trust from the following particulars :

Cash in Hand	3500
Bank Balance	6500
Donations for Building	15,500
Sale of Entertainment Tickets	9000
Entertainment expenses	3000
Printing and Stationery	1500
Dispensary expenses	1200
Legacies	6000
Sale of Old News Papers	200
Repairs to Buildings	1000
Scholarships to poor students	2500
Office expenses	2000
Purchase of Investments	10,000
Closing Balance of Cash	5,000

3. Explain the differences between Double Accounts system and Double Entry System.
4. Prepare Revenue account from the following Balances

	<u>Rs.</u>
Rent of meters	8000
Sale of Electricity	2,10,000
Management expenses	18,000
Depreciation	32,000
Rent Rate Taxes	6,000
Land	1,20,000
Creditors	1,00,000
Cost of Distribution Electricity	50,000

5. What are the advantages of slip system?
6. Prepare Profit and Loss account in Bank account as per banking regulation act form-B

	<u>Rs.</u>
Paid up Capital	2,00,000
Interest on Discounts	7,50,000
Interest on deposits	4,50,000
Income from investments	25,000
Commission, exchange and brokerage	3,50,000
Rent, taxes and lighting	2,000
Loans & Advances	70,000

7. Distinguish between Life Insurance and General Insurance.
8. A Life Insurance company gets its valuation made once in every two years. The life Insurance fund on 31st Dec. 2005 amounted to Rs. 41, 92, 000 before providing for Rs. 32, 000 for the shareholders dividend for the year 2005. Its actual valuation on 31st December 2005 disclosed net liability of Rs. 40, 00,000 under the assurance and annuity contracts. An interim bonus of Rs. 40,000 was paid to the policy holders during the period ending 31st Dec – 2005.
9. What is General Insurance? Explain its types.

10. On 15th Feb 2007 a fire occurred in the premises of a company from the following particular ascertain the amount of claim to be lodged with insurance company.

Stock on 1 st January 2007	1,00,000
Purchase from 1 st Jan 2007 to the date of fire	1,50,000
Wages	50,000
Manufacturing expenses	30,000
Sales from 1 st Jan 2007 to date of fire	21,40,000
Gross profit ratio is 25%	

PART - B

Answer any **FIVE** of the following Questions :

(5 X 12 = 60 Marks)

11. From the following Receipts and payments Account and other information, prepare Income and Expenditure account and Balance sheet of Swamy Vivekananda Cultural Society for the year ended on 31-3-2010

RECEIPTS AND PAYMENTS ACCOUNT

<u>Receipts</u>	<u>Amount Rs.</u>	<u>Payments</u>	<u>Amount Rs.</u>
To Balance	5,000	By Salaries	12,000
To subscriptions	20,000	By Stationery	1,000
To sale of furniture	2,000	By Rent and Taxes	4,000
To Interest on Investments	10,000	By Machinery	7,000
		(Purchased on 1.10.2009)	
		By Government Bonds	10,000
		By Balance c/d	3,000
	<u>37,000</u>		<u>37,000</u>

Other Particulars : (1) Provide Depreciation on Machinery 10% (2) Book value of the Furniture Rs. 1

<u>LEDGER BALANCE</u>	<u>1-4-2009</u>	<u>31-3-2010</u>
Outstanding Subscriptions	3000	5000
Subscriptions received in Advance	1000	800
Stock of Stationery	100	200
Interest Receivable on Investment	2500	1500
Outstanding Salaries	1500	1000
3. Investment	<u>1,00,000</u>	<u>1,00,000</u>

12. From the following Receipts and Payments Account, prepare Income and Expenditure Account for the year ending on 31-3-2009.

Receipts and Payments Account

<u>Receipts</u>	<u>Amount Rs.</u>	<u>Payments</u>	<u>Amount Rs.</u>
To Donations	25,000	By Purchase of furniture	9,000
To Membership fees	1,200	By Rent & Taxes	1,300
To Entrance fees	1,500	By Printing & Stationery	1,200
To Subscriptions:		By Scholarship Payments	2,000
2007 - 08	1,400	By Salaries	1,800
2008 - 09	7,500	By News papers and Magazines	900
2009 - 10	1,000	By Government Bonds	5,000
To sale of Furniture		By Books	10,000
(Furniture Value: 1000)	650	By Balance	7,850
To Interest on Investments	800		
	<u>39,050</u>		<u>39,050</u>

- (1) Outstanding subscriptions for the year 2008-09 Rs. 2500 (2) Rent Prepaid: Rs. 300. (3) Outstanding Stationery Bill Rs. 300 (4) Capitalize the Donations received. (5) Cost of Investments Rs. 10,000 interest rate 10%
13. From the following information Trail Balance of Suhas Electricity Company Ltd. as on 31st December 2010, prepare the capital Account, General Balance, Reserve Account and Net Reserve Account.

<u>Debit balances</u>	<u>Rs.</u>	<u>Credit Balances</u>	<u>Rs.</u>
Cash in hand	17,000	Equity shares	2,00,000
Sundry debtors for the supply electricity	12,600	Debentures	80,000
Stores in hand	2,000	Meter rent	2,000

Rent, Rates and Taxes	1,700	Sundry creditors	500
Administrative expenses	4,000	Depreciation fund	1,10,000
Depreciation	7,000	Sales of electricity	49,000
Value of Lands	50,000	Balance of Net revenue a/c on	
Lands acquired during the year	5,000	31-12-2009	17,500
Machinery purchased during the year	3,000		
Value of machinery	2,50,000		
Mains expended during the year	20,000		
Mains including cost of laying	70,000		
Cost of generation of electricity	12,000		
Cost of distribution of electricity	2,000		
Interest on Debentures	8,000		
Interim dividends	10,000		
	<u>4,59,000</u>		<u>4,59,000</u>

14. Following are the balance in the books of Bivan (P) Ltd. as on 31-12-2010.

	<u>Dr. Rs.</u>	<u>Cr. Rs.</u>
Land 01-01-2010	90,000	
Land acquired during the year	3,000	
Machinery on 01-01-2010		3,60,000
Machinery purchased during of the year 2010	3,000	
Mains including cost of Laying 01-01-2010	1,20,000	
Mains during the year 2010	30,600	
Equity shares	3,29,400	
Debentures		1,20,000
Sundry creditors		600
Depreciation Reserve		1,50,000
Sundry debtors for energy supplied		24,000
Other debtors		300
Cash		3,000
Cost of generation electricity		22,000

15. The following in an extract from the Trail Balance of Andhra Bank as at 31-3-2008.

	<u>Rs.</u>	<u>Rs.</u>
Bills Discounted	51,50,000	
Rebate on bills discounted due April – 2007		30,501
Discount received		1,45,500

An analysis of bills discounted as shown above shows the following :

<u>Due of Bills</u>	<u>Amount</u>	<u>Term (Months)</u>	<u>Discounts (@ % PA</u>
Jan. 13th	7,50,000	4	12
Feb. 17th	6,00,000	3	10
March. 6th	4,00,000	4	11
March. 16th	2,00,000	2	10

Find out the amount of discount to be credited to Profit and Loss Account and Pass appropriate entries.

16. Prepare the balance sheet of Aravind Bank Ltd., as on 31st December 2004 from the following particulars.

<u>Debit</u>	<u>Rs.</u>	<u>Credit</u>	<u>Rs.</u>
Money at call and short notice	5,000	Paid up capital	10,000
Investments	30,000	Authorized capital Rs.50,000	
Bills discounted and purchased	4,000	Bills payable	5,000
Furniture and fixtures	1,000	Current accounts	25,000
Land and Buildings	17,000	Fixed deposits	14,000
Loans	8,000	Profit for the year	4,000
Cash credits	3,000	Savings Bank accounts	10,000

Cash on hand and at bank	<u>10,000</u>	Reserve fund	<u>10,000</u>
	<u>78,000</u>		<u>78,000</u>

The profit for the year is arrived at before making adjustments for unexpired discount Rs. 50 on bills discovered during the year not matured on 31st December 2004.

Acceptance and endorsements on behalf of customers Rs. 2,000 and claims against the bank not acknowledged as debts amounted to Rs. 500.

17. A life Insurance company disclosed a fund of Rs. 20,00,000 and the balance sheet total of Rs. 45,00,000 on 31st December 2015 before taking the following into consideration.
- (a) A claim of Rs. 10,000 was intimated and admitted but not paid during the year. (b) A claim of Rs. 6,000 outstanding in the books for 8 years is written back. (c) Interest on securities accrued Rs. 800, but not received during the year. (d) Rent of own building occupied Rs. 2,000 (e) Premium of Rs. 600 is payable under reinsurance. (f) Re - insurance recoveries Rs. 26,000 (g) Bonus utilized in reduction of premium Rs. 10,000 (h) Agents commission to be paid Rs. 8,000

Pass the necessary journal entries for the above omissions, recomputed the fund and show the Balance sheet total after making the above adjustments.

18. The following balances are extracted from the books of a life insurance business as on 31st March 2015.

	Rs.		Rs.
Life insurance fund as on 1-2-2014 premium	5,06,000	Commission	18,650
Premium	90,000	Claims	40,000
Reinsurance premium paid	2,075	Interest, Dividends	20,000
Fine for revival of policies	15	Surrenders	3,250
Consideration of annuities	15,000	Medical fees	1,505
Management expenses	21,000	Annuities	1,955
Income tax	850	Bonus in Cash	600

Prepare the Revenue Statement of Account strictly on new format only for the year 2006-2007 after making the following adjustments.

- (a) Claims payable Rs. 9,250 (b) Interest accrued on Investments (net) Rs. 2,695 (c) Medical fee outstanding Rs. 375 (d) Outstanding premiums Rs. 3,750 (e) Commission payable Rs. 750 (f) A claim of Rs. 500 included in the above claims payable is to be written off as it is ten years old and is not likely to arise. (g) The managing Director is to be paid at the rate of 5% on the increase of life Insurance fund during the year before providing such commission.

19. The fire Occurred in the premises of M/S Hima traders on 15th October 2007. From the following particulars ascertain the loss of stock and calculate a claim for Insurance.

Stock on 1-1-2006	30,600
Stock on 31-12-2006	27,000
Purchase from 1-1-2006 to 31-12-2006	1,22,000
Sales from 1-1-2006 to 31-12-2006	1,80,000
Purchases from 01-01-2007 to 14-10-2007	1,47,000
Sales from 01-01-2007 to 14-10-2007	1,50,000

The Stock were always valued at 90% of the Cost. The stock Salvaged from the fire was worth Rs. 18,000. The amount of the policy was 63,000. There was average clause in policy.

20. The premises of a business caught fire on September 15, 2006, and the considerable stock was destroyed. Books saved from the fire disclose the following.

Stock on 01-01-2006	28,567
Purchases to the date of fire (1-1-2006 To 15-09-2006)	57,628
Sales to the date of fire (1-1-2006 To 15-09-2006)	93,900
Stock salvaged from fire	3200
Average Gross profit for last three years	36%
Expenses incurred to put off fire	300

The stock were always valued at cost + 10%

From the above ascertain the amount if claim to be lodged with insurance company.

Instruction to Paper Setter :

Two questions must be given from each unit in Part-A and Part-B

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

BCom(CA)(CBCS) - II YEAR - SEMESTER-IV

SUB : BUSINESS LAWS

Unit-1 Contract

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-2 Offer and Acceptance

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5:

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BCom(CA)(CBCS) - II YEAR - SEMESTER-IV
SUB : BUSINESS LAWS
MODEL QUESTION PAPER

Time: 3 Hours
75

Max. Marks :

PART - A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

1. Meaning and definition of Contract.
2. Classification of Contract on Account of formation
3. What is Offer?
4. What is Consideration?
5. What is Contingent?
6. Implied conditions.
7. Implied Warranties.
8. Executed & Executory contracts.
9. Digital Signature
10. Information technology Act – 2000

PART - B

Answer any FIVE of the following Questions :

(5 X 12 = 60 Marks)

11. Explain essentials of Valid Contract
12. Explain various types of contract.
13. What is Offer? Explain its Essentials.
14. No Consideration, No Contract - Explain.
15. What are the rules regarding Contingent contract.
16. What are the different modes of Discharge of Contract?
17. Distinguish between Sale & Agreement to Sale.
18. Explain implied conditions & Warranties.
19. Explain briefly about Digital Signature.
20. Explain Potentials & problems of Information Technology.

Instruction to Paper Setter :

Two questions must be given from each unit in Part-A and Part-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
COMPUTER APPLICATIONS
BCom(CA) (CBCS) - II YEAR - SEMESTER-IV (w.e.f. 2016-'17)
SYLLABUS

DSC 3D: OBJECT ORIENTED PROGRAMMING WITH C++

UNIT-1

Introduction:- Programming Language generations, Object Oriented Paradigm, Basics of OOPs, Benefits, Applications of OOPs, Object Oriented Languages, Difference between OOPs and Procedure Oriented Programming

UNIT - 2

Introduction to C++, General Structure of a C++ program, cin and cout objects, Keywords, identifiers, Constants, variables, Data types in C++, Operators-scope resolution operator, Control structures: Conditional statements and Looping statements

UNIT-3

Functions –function with default arguments, inline functions, function overloading, reference variables Arrays - Single and multidimensional arrays.

UNIT-4

Object and Classes-Structure and Class, Defining a class, defining member functions, member function with object as arguments and argument as return type, array of objects, static member data and member function, friend function and friend class.

Constructor and destructors-characteristics of constructor, constructor types-default, parameterized, copy and dynamic, constructor overloading.

UNIT- 5

Operator overloading, defining operator function, overloading unary, binary and relational operators Inheritance-benefits of inheritance, types of inheritance, methods overriding, virtual functions.

Reference Books

1. Object Oriented Programming with C++ - M.T. Somashekara, D.S.Guru, H.S. Nagendraswamy, K.S. Manjunatha, PHI 2nd Edition
2. Object Oriented Programming with C++ - E. Balagurusamy, 4th Edition, Tata Mc Graw Hill Publication
3. Object Oriented Programming in C++ - Robert Lafore, 4th Edition, Pearson Education
4. Object-Oriented Programming with ANSI and Turbo C++.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
COMPUTER APPLICATIONS
BCom(CA)/BSc(CA) (CBCS) - II YEAR - SEMESTER-IV (w.e.f. 2016-'17)
OBJECT ORIENTED PROGRAMMING WITH C++
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

*Answer any **FIVE** of the following Questions:*

(5 x 5= 25 Marks)

1. Explain the applications of oops.
2. Write programming language generations.
3. Write about cin and cout objects.
4. Explain scope resolution operator in c++.
5. Write about inline functions.
6. Define array. Write about single dimensional array
7. Define a structure and class
8. Explain member function with an example
9. What is inheritance? Explain the benefits of inheritance
10. Write about virtual functions.

Section - B

*Answer any **FIVE** of the following Questions*

(5 × 10 =50 Marks)

11. Describe the basic concepts of OOPs
12. Write the difference between OOP and POP
13. Describe the general structure of C++
14. Explain looping statements with syntax and example
15. Write about functions in c++.
16. Write a program to find out matrix addition
17. Explain about friend function and friend class with suitable example
18. Explain constructors and destructors
19. Explain in detail various types of inheritance
20. Describe operator overloading with an example

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

SEMESTER-V
SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

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III-B.Com

SEMESTER-V – BUSINESS LEADERSHIP

MODEL QUESTION PAPER

Time: 2 Hours

Max. Marks : 50

Answer any FIVE from the following Questions. Carries equal marks 5 X10 = 50M

1. Discuss the relevance of charismatic and transformational theories of leadership?
2. Discuss various sources of power of a leader?
3. State the essential Qualities of a good leader?
4. What are the factors that determine group success?
5. Explain different techniques in making decision?
6. State the difference between a leader and a manager?
7. Explain the various steps in making decision?
8. Concept of “Sustainable livelihood” Quoted by Aditya birla. Discuss his profile?
9. Brilliant mind behind Infosys Ltd., N.R.Narayana Murthy. Explain the profile of him in business?
10. Discuss profile of Jemshedji TATA CH in business?

Instruction to Paper Setter :

At least three Questions must be given from each unit.

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III-B.Com

SEMESTER-V

DSC 1E 5.2: COST ACCOUNTING

Unit-I : Introduction : Distinguish between Financial Accounting and Cost Accounting - Cost Concept and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet, (including problems).

Unit-II : Elements of Cost : Materials : Material Control – Selective control – pricing issues – FIFO, LIFO, Weighted average, simple average method (including problems)

Unit-III : Labour Cost : Labour : Control of labour costs – Methods of remuneration – labour incentives schemes Halsey and Rowan Methods only : time rate wages and piece rate wages. (including problems).

Unit-IV : Methods of Costing : Job costing – features – objectives – importance – merits and limitations (including simple problems)

Contract costing – essentials – preparation of contract accounts (including problems)

Unit-V : Costing Techniques : Marginal Costing : BEP, P/V ratio – Margin of safety (including simple problems)

References :

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

**III-B.Com
SEMESTER-V
COST ACCOUNTING
MODEL QUESTION PAPER**

Time: 3 Hours

Max. Marks : 75

SECTION - A

Answer any **FIVE** of the following Questions:

(5 X 3 = 15 Marks)

1. Write five advantages of cost accounting?
2. From the following particulars find the amount of Material consumed

	<u>Rs.</u>
Stock of Materials on 1-4-2015	5,000
Stock of Material on 30-09-2015	3,000
Purchase of Raw materials	84,000
Freight on Material Purchased	6,000

3. Write a short notes on (a) FIFO (b) LIFO
4. From the following particulars find out EOQ?
 - (i) Annual usage – 6000 units.
 - (ii) Cost of Material per unit Rs. 20
 - (iii) Cost of Placing and received one order Rs. 60
 - (iv) Annual carrying cost of one unit : 10% of Inventory value.
5. Discuss about various wage incentive plans.
6. From the following particulars calculate the Earnings of the worker under Halsey method.
Time Taken 20 hrs.
Time Allowed 30 hrs.
Hourly rate Rs. 5
7. Write five features of Job costing?
8. From the following particulars find the amount of profit to be transferred to profit & loss account.
Notional profit of the contract Rs. 80,000
Contract price Rs. 10,00,000
Work Certified Rs. 3,00,000
Cash Received from contractee Rs. 2,40,000
9. What is meant by break Even Analysis? Explain its two advantages?
10. From the following information calculate Break-even point units and rupees.
Production in units = 3,000 Selling Price per unit = Rs. 30
Variable cost per unit = Rs. 20 Total fixed cost = Rs. 20,000

SECTION - B

Answer any **FIVE** questions. Each question carries equal marks:-
60M

5 X 12 =

11. Following extract of costing information relates to commodity 'A' for the half year ending 31st December 2009.

	Rs.		Rs.
Purchases of Raw Materials	1,20,000	Stock (31st Dec. 2009):	
Works Overheads	48,000	Raw Materials	22,240
Direct Wages	1,00,000	Finished Products (2,000 tons)	32,000
Carriage on Purchases	1,440	Work-in-Progress	4,800
Stock (1st July, 2009) :		(1st July, 2009)	
Raw Materials	20,000	Work-in-Progress	16,000
Finished products	16,000	(31st Dec., 2009)	
(1,000 tons)		Sales-Finished Products	3,00,000

Selling and distribution overheads are Re. 1 per ton sold. 16,000 tons of commodity were produced during the period.

You are to ascertain (i) Cost of materials used, (ii) Cost of output for the period (iii) Cost of Sales (iv) Net Profit for the period, and (v) Net Profit per ton of the commodity.

12. Prepare a statement of cost from the following data to show material consumed, Prime cost, factory cost, cost of goods sold and profit.

	<u>1-1-2009</u>	<u>31-12-2009</u>
	<u>Rs.</u>	<u>Rs.</u>
Raw material	60,000	50,000
Work-in-progress	24,000	30,000
Finished goods	1,20,000	1,10,000
Purchase of materials during the year		9,00,000
Wages paid		5,00,000
Factory overheads		2,00,000
Administration over heads		50,000
Selling and distribution overheads		30,000
Sales		20,00,000

13. Calculate the minimum stock level, maximum stock level, re-ordering level and average stock level from the following information :

- (i) Minimum consumption = 100 units per day
- (ii) Maximum consumption = 150 units per day
- (iii) Normal consumption = 120 units per day
- (iv) Re-order period = 10-15 days
- (v) Re-order quantity = 1,500 units
- (vi) Normal re-order period = 12 days.

14. The "Received" side of the Stores Ledger Account shows the following particulars :

Jan-1	Opening Balance :	500 units @ Rs. 4
Jan-5	Received from vendor :	200 units @ Rs. 4.25
Jan-12	Received from vendor :	150 units @ Rs. 4.10
Jan-20	Received from vendor :	300 units @ Rs. 4.50

Jan-25 Received from vendor : 400 units @ Rs. 4
 Issues of material were as follows : Jan.4-200 units ; Jan.10-400 units ; Jan.15-100 units ; Jan.19-100 units ; Jan.26-200 units ; Jan.30-250 units.

Issues are to be price on the Principle of 'First in First out. Write out the Stores Ledger Account in respect of the materials for the month of January.

15. From the following particulars calculate labour cost per man day of 8 hours
- | | | |
|--|---|---|
| (a) Basic wage | : | Rs. 4 per day |
| (b) DA | : | 0.50 paise for every point over 100 cost of living index current cost of living index is 700 points |
| (c) Leave Salary | : | 100% of (a) and (b) |
| (d) Employer's contribution to P.F. | : | 8% of (a), (b) and (c) items |
| (e) Employer's contribution to ESI | : | 12.5% of (a), (b) and (c) items |
| (f) Expenditure on amenities to labour | : | Rs. 40 per head per month |
| (g) Number of working days in a month | : | 25 days of 8 hours each |
16. From the following particulars calculate the earnings of a worker under :
- | |
|---|
| (a) Rowan premium bonus systems and |
| (b) Halsey premium bonus system |
| Hourly rate of wages Rs. 0.75 |
| Standard time for producing 1 dozen articles is 3 hours |
| Actual time taken by the worker to produce 20 dozen articles is 48 hours. |
17. Following particulars relate to Job No. 323.
 Materials used Rs. 500
Direct Wages :-
 X—10 hours @ Rs. 2.50 per hour
 Y—8 hours @ Rs. 3.00 per hour
 Z—5 hours @ Rs. 4.00 per hour
Variable overheads :-
 X—7,000 labour hours = Rs. 7,000
 Y—3,000 labour hours = Rs. 6,000
 Z—1,000 labour hours = Rs. 4,000
 Fixed overheads estimated at Rs. 30,000 for 7,500 normal working hours.
 You are required to calculate the cost of Job No. 323 and calculate the price to give the profit of $33 \frac{1}{3}\%$ on selling price.
18. From the following data prepare Contract Account, Contractee's Account and Balance Sheet as on 31-12-2009 :

	<u>Rs.</u>		<u>Rs.</u>
Work certified	1,43,000	Establishment charges	3,250
Cash received from contractee	1,30,000	Direct Expenditure	2,400
Materials sent to site	64,500	Wages due	1,800
Labour engaged on site	54,800	Closing materials	1,400
Plant installed at site	11,300	Materials returned to stores	400
Value of plant on 31-12-2009	8,200	Direct expenses due	200
Work not certified	3,400	Contract price	2,00,000

19. ABC Ltd and XYZ Ltd companies are produces the same type of products and sells them in the market. The data as given as follows :

<i>Particulars</i>	<i>ABC Ltd</i>		<i>XYZ Ltd</i>	
	<i>Dr</i>	<i>Cr</i>	<i>Dr</i>	<i>Cr</i>
Sales		25,00,000		25,00,000
Variables Cost	20,00,000		15,00,000	
Fixed Cost	2,50,000		7,50,000	
Profit	2,50,000		2,50,000	
Total	25,00,000	25,00,000	25,00,000	25,00,000

Calculate P/V Ratio, B.E.P. and Margin of safety of the companies.

20. The sales and profit during the years were as follows :

<u>Year</u>	<u>Sales (Rs.)</u>	<u>Profit (Rs.)</u>
2007	2,40,000	30,000
2008	2,70,000	42,000

Calculate : (a) P/V Ratio (b) Break – Even Sales (c) Profit when sales are Rs. 1,50,000 (d) Sales required to earn a profit of Rs. 5,70,000.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE
III-B.Com
SEMESTER-V
DSC 2E 5.3: GOODS & SERVICE TAX FUNDAMENTALS

Unit I:Introduction: Overview of GST - Concepts - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II: GST:Principles - Models of GST: Austrlian, Candian, Kelkar-Shah - Bagchi-Poddar -Comprehensive structure of GST model in India: Single, Dual GST- Transactions covered under GST.

Unit-III:Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol - Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE
III-B.Com
SEMESTER-V - GOODS & SERVICE TAX FUNDAMENTALS
MODEL QUESTION PAPER

Time : 3 Hours

Max. Marks : 75

SECTION - A

*Answer any **FIVE** questions. Each question carries 3 Marks.*

5 X 3 = 15M

1. What is GST?
2. Write any three limitations of VAT
3. Dual GST
4. Subsumed under GST
5. Interstate transaction
6. Input Tax Credit
7. Write about State GST
8. Service Tax
9. IGST
10. Central GST

SECTION - B

*Answer any **FIVE** questions carries equal Marks: -*

5 X 12 = 60M

11. Write advantages of Good and Services Tax
12. What are the concepts of GST? Give justification on imposing GST in India
13. What is the comprehensive structure of GST in India
14. Give the brief note on principles of GST
15. How do the levy of GST procedure on petroleum products and tobacco
16. Explain the taxes and duties outside the purview of GST
17. What are the advantages of IGST
18. Illustrate the interstate transactions under GST
19. What is time supply of goods and services.
20. What is input tax credit and explain it with suitable examples.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

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SEMESTER-V

DSC 3E 5.4: ADVANCED ACCOUNTING

Unit -I: Self Balancing System: Meaning, Advantages of Self Balancing System – Preparation of Sales Ledger adjustment account, Purchase Ledger adjustment account and General Ledger adjustment account (including problems).

Unit- II: Single Entry System: Meaning and features of Single Entry System – Ascertainment of Profit or Loss under single entry system – Statement of Affairs method only

Unit -III: Royalty Accounts : Royalties – preparation of minimum Rent Account Royalties Account, short working Account and land lord Accounts (Including Problems) Excluding Sub-lease.

Unit -IV: Partnership Accounts : Legal Provisions in the absence of partnership deed-fixed and fluctuating capitals – Accounting treatment of goodwill – admission and retirement of a Partner (including problems)

Unit -V: Liquidation : Meaning – Liquidation Expenses – Liquidator's remuneration - preparation of Liquidator's final Statement of Account. (including problems)

References :

1. Tulasian, Accountancy -I, McGraw Hill Co.
2. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
4. S.P. Jain & K.L Narang, Corporate Accounting, Kalyani Publishers
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
7. T.S.Reddy & A. Murthy, Corporate Accounting , Margham Publications
8. S.P. Jain & K.L Narang, Advanced Accounting, Kalyani Publishers

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.

III-B.Com

SEMESTER-V - ADVANCED ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

SECTION - A

Answer any FIVE questions. Each question carries 3 Marks.

5 X 3 = 15M

1. What is the use of self balancing systems.
2. Prepare Debtors Account

Credit Purchases	20,500
Credit Sales	22,700
Return In words	400
Bad debts	2500
Acceptance received from debtors	– 8,500.
3. Explain the Statement of Affairs.
4. Find Profit or Loss Relating to Trader

Capital at Beginning	?
Capital at closing	40,000
Drawing	5,000
Profit	7,000
5. Explain the Minimum Rent and Royalty.
6. Prepare short workings Account

Royalty :	5000	7000	6000
M/R :	7000	9000	10,000
7. Goodwill in case admission in to partnership as a new partner.
8. A & B sharing profits in partnership 3:2 C admitted by 1/5 share in future profits. Find new profit ratio.
9. Explain Voluntary Liquidation.
10. *Find Liquidator's Statement :*

Realization of Assets	Rs. 50,000/-
Cost of Liquidation	Rs. 5,000/-
Remuneration to Liquidation	Rs. 2,000/-
Amount received from squired creditors	Rs. 12,000/-

SECTION - B

Answer any **FIVE** questions. Each question carries equal marks :

5 X 12=60 M

11. From the following particulars extracted from the books of a company who keeps a sales ledger, a bought ledger and a General ledger on the self-balancing system. Show how the various adjustment account will appear in each of the ledgers.

	<u>Rs.</u>		
Debtor balance (1-3-2005)	45,750		
Creditors balance (1-3-2005)	54,900		
Transactions for the month of March – 2005.			
	<u>Rs.</u>		<u>Rs.</u>
Credit purchases	20,500	Acceptance received from debtors	
	8,500		
Credit sales	22,700	Creditors bill accepted	
	12,000		
Returns inwards	400	Bills receivable dishonored	
	1,200		
Returns outwards	600	Bad Debts	
	2,500		
Cash received from Customers	25,500	Sundry charges debited to customers	345
Discount allowed	450	Allowances from customers	275
Cash paid to creditors	30,700	Bills payable dishonored	
	3,000		

12. The following particulars have been extracted from the books of Jones and Co., who keep their books on self balancing system. You are required to prepare the sales ledger and General Ledger Adjustment Accounts as on 31st December – 2006.

	<u>Rs.</u>
Debtors balances (30th June, 2006)	56,790
Transactions for the half year :	
Sales to debtors	1,16,844
Returns from debtors	1,384
Cash received from debtors	82,690
Discount allowed to debtors	3,010
Acceptances received from debtors	8,420
Acceptance returned dishonored	1,100
Bad debts written off	1,884
Sundry Charges debited to debtors	58
Transfer from sales ledger	152
Sundry credit balances in sales ledger	345

13. Gopal commenced business on 1st January 2006 with a capital of Rs. 12,000. He brought furniture Rs. 1,200 and Machinery Rs. 2,000. During the year he with draw @ 200 per month for private use. He introduced additional capital of Rs. 1,600. On 30th June 2006 he borrowed Rs. 4,000 from his wife Smt. Padmavathi at 10% per annum Interest on that amount.

On 31st December 2006 his financial position was follows

	<u>Rs.</u>
Cash in Hand	3,200
Cash at bank	3,200

Sundry debtors	5,300
Stock in Trade	5,600
Bills Receivable	2,400
Sundry Receivable	800
Outstanding rent	100

Depreciate furniture and machinery by 10%.

Ascertain profit or loss made by Venkatesh during 2006.

14. Mr. Sanjeev maintains books on single entry. He gives you the following information.

	<u>On 31-3-2002 (Rs.)</u>	<u>On 31-3-2003 (Rs.)</u>
Bank Balance	1,200	2,000
Cash in hand	200	300
Stock of goods	10,000	12,000
Debtors	12,000	8,000
Furniture	4,000	4,000
Building	20,000	20,000
Creditors	7,000	8,000

Sanjeev introduced a fresh capital of Rs. 10,000 on 1st July 2002 and withdrawn Rs. 5,000 during the year. You are required to find out the profit made by Sanjeev after providing 5% depreciation on building, 10% depreciation on furniture for the year ended 31-3-2004.

15. The Bengal Coal Company are lessees of a mine on a royalty of 50 paise per tone of coal raised with a dead rent of Rs. 40,000 per annum and power to recoup short-workings during the first five years of the lease. The output for the first five years was as follows :

First year	10,000 tonnes	Second year	48,000 tonnes
Third year	80,000 tonnes	Fourth year	1,20,000 tonnes
Fifth year	1,50,000 tonnes		

Pass journal entries and prepare necessary ledger accounts in the books of Bengal Coal Company.

16. Jaya Ltd. published a book written by Rama. It was agreed that Rama will get a royalty at Rs. 6 per copy sold subject to a minimum of Rs. 6,000 per annum. Short-workings of each year could be recovered out of royalties for subsequent three years. The number of copies sold was :

1985	1,000	1988	2,000
1986	1,200	1989	2,200
1987	1,500		

Pass necessary Journal entries in the books of Rama.

17. The balance sheet of A and B as on 31-12-2003 is given below. They share profits and losses in the ratio of 2:1.

Liabilities		Assets	
A-Capital	40,000	Buildings	20,000
B-Capital	30,000	Furniture	6,000
General Reserve	24,000	Stock	12,000
Creditors	16,000	Debtors	60,000
		cash	12,000
	1,10,000		1,10,000

They agreed to admit C into the firm on the following terms:

1. C will bring ` 12,000 towards capital and ` 9000 towards goodwill.

2. C will be given $\frac{1}{4}$ shares in profits
3. Depreciation on furniture is provided @ 5%.
4. Stock is to be revalued at ` 10,500. Give necessary ledger accounts and Balance sheet of the new firm.

18. Anand, Bharath and Charith are carrying on a business sharing the profits in the ratio of 3 : 2 : 1 respectively. Their Balance Sheet as on 31-3-2004 is as follows:

Liabilities	`	Assets	`
Creditors	40,000	Bank	15,000
Capital accounts:		Debtors	25,000
Anand	60,000	Stock	35,000
Bharath	45,000	Furniture	15,000
Charith	30,000	Building	85,000
	1,75,000		1,75,000

Bharath retired on 01-04-2004 on the following terms:

- 1) Buildings be appreciated by ` 15,000
- 2) Provision for bad debts be made at 3% on debtors
- 3) Goodwill of the firm be valued at ` 30,000 and adjustment in this respect be made without raising the goodwill account.
- 4) ` 15,000 be paid immediately and balance due to him be treated as loan carrying interest at 6% per annum.

Show necessary Ledger accounts and Balance Sheet of the firm after Bharath's retirement.

19. The following particulars related to a company which has gone into voluntary liquidation. You are required to prepare the liquidator's final statement of account allowing for his remuneration at 2 % on the amount realized and 3% the amount distributed to unsecured creditors.

Preferential creditors	15,000	Assets realized	79,300
Unsecured creditors	48,000	Liquidation expenses	2,000
Debentures	15,000		

20. The following particulars related to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's final statement of account allowing for this remuneration at 2% on the amount realized and 2% on the amount distributed to unsecured creditors.

	<u>Rs.</u>
Preferential Creditors	20,000
Unsecured creditors	64,000
Debentures	20,000
The Assets realized the following sums.	
Land and Buildings	40,000
Plant and Machinery	37,300
Fixtures and Fittings	2,000
The Liquidation Expenses Amounted Rs.	2,000

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS

III YEAR - V SEMESTER
DSC 1F: PROGRAMMING IN JAVA

UNIT-1

Fundamentals Of Object – Oriented Programming: Introduction, Object Oriented paradigm, Basic Concepts of OOP
Overview of Java Language: Introduction, Java features, Java program structure, Java Virtual Machine – Java versus C++

UNIT-2

Identifiers – literals: integer literals - character literals – Floating point literals – string literals.
Operators:- Arithmetic operators, relational operators, assignment operators, conditional operator. – Variables, Keywords, Data types

UNIT-3

Java statements: input and output statements, Control structures: if..else statement – switch statement — while statement – do..while statement – for loop – continue statement - break statement

UNIT-4

Classes, Objects & Methods: Introduction, Defining a class, Adding variables, Adding methods, Creating objects, Accessing class members, Constructors, Method overloading, Static members, Nesting of methods

UNIT-5

Arrays: Arrays, One-dimensional arrays, Creating an array, Two – dimensional arrays, creating a two-dimensional array
Threads: Introduction, Creating Threads, Extending the Threads, Stopping and Blocking a Thread, Lifecycle of a Thread

Prescribed Text book: Programming with Java by E.Balagurusamy

Reference books:

1. Programming in Java by Sachin Malhotra, OXFORD University Press
2. Java complete Reference by Herbert Schildt
3. John R. Hubbard, Programming with Java, Second Edition, Schaum"s outline Series, TATA McGraw-Hill Company.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

**CBCS – BA(CA)/BCom(CA)/BSc(CA) - III YEAR - SEMESTER-V
PROGRAMMING IN JAVA
MODEL QUESTION PAPER**

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write about benefits of OOP
2. Write differences between Java and C++
3. Explain about identifiers with example
4. Explain about conditional operator
5. What is input statement? Explain with an example
6. Write about while statement.
7. Briefly explain about constructors.
8. Explain about accessing class members in Java
9. What is an array? Explain how to create an array in Java
10. What is Thread in Java?

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. Write about Java program structure
12. Explain various concepts of OOP
13. Write about data types used in Java
14. Explain bitwise operators in Java.
15. Write in detail about conditional control structures
16. Explain various output statements used in Java
17. Explain about static members with examples
18. Write about creating objects in Java
19. Explain one dimensional arrays with an example
20. Explain thread life cycle.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS

III YEAR - V SEMESTER
DSC 2F: WEB TECHNOLOGY

UNIT -1

Introduction to Internet : Definition of Internet – History of Internet – Advantages & disadvantages of Internet – Tools of internet - How internet works. Introduction to WWW: Definition of WWW –WWW tools - Web Terminology – web browser – web server

UNIT-2

E-Mail : Definition of e-mail – advantages & disadvantages of e-mail – how to work with e-mail accounts – e-mail inner working : Store and forward method – message components – message composition – features of e-mail. Protocols: TCP/IP - HTTP

UNIT -3

Introduction to HTML: Basic HTML – HTML document structure – HTML tags – Basefont tag – title tag – body tag – Text formatting tags – Character tags
HTML Lists : Ordered List , Unordered List & Definition List – Using colors – Using Images

UNIT – 4

Horizontal Rule Tag - HTML Tables – Nested Tables - Hyperlinks: Textual, Graphical Links to sections – Frames – Nested Frames – Forms – Form Controls: textbox, checkbox, radio button, select, text area - Processing of forms

UNIT – 5

Advanced HTML : Cascading Style Sheets: Introduction – Using Styles: As an attribute, tag & external file – Defining Your own styles – Properties and values : properties related to Fonts , Backgrounds & colors, text , boxes & borders

PRESCRIBED BOOKS:

1. Chris Bates, Web Programming Building Internet Applications, Second Edition, Wiley.
2. Deitel & Deitel , Goldberg “Internet and world wide web – How to program”, pearson educations Asia

Reference Books:

1. Paul S.Wang Sanda S. Katila, An Introduction to Web Design Plus Programming,Thomson.
2. Robert W.Sebesta, Programming the World Wide Web, Third Edition, Pearson Education.
3. Joel Sklar, Principles of Web Design, Thomson.
4. Raj Kamal, Internet and Web Technologies, Tata McGraw Hill.
5. Gopalan & Akilandeswari, Web Technology: A Developer’s Perspective, PHI.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

**CBCS – BA(CA)/BCom(CA) /BSc(CA) - III YEAR - SEMESTER-V
WEB TECHNOLOGY
MODEL QUESTION PAPER**

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. What is Internet? Write about advantages of Internet
2. Explain briefly about web server
3. What is protocol? Explain TCP/IP
4. Explain about message composition in Internet
5. What is HTML? Explain HTML document structure
6. Write about Basefont tag
7. Briefly explain about hyperlinks
8. Explain about frames
9. What is a property? Explain various properties
10. Explain about attribute.

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. Write about Tools of WWW
12. Explain about how Internet works
13. Write about e-mail advantages.
14. Explain various message components in creating an e-mail
15. Write in detail about HTML tags.
16. Explain about HTML lists.
17. Explain about tables in HTML
18. Write about form controls used in designing a web page.
19. Explain CSS with an example
20. Illustrate how to create a web page with your own styles.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE
B.Com (CA) (CBCS) - THIRD YEAR - SEMESTER-VI

SEMESTER-VI
SBS G 6.1C Event Management

Unit-I: Event Concept: Corporate Events and Customer' s needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

Unit-II: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-III: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews.
6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

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SEMESTER-VI

DSC 19 6.2 ADVANCED COST ACCOUNTING

Unit-I: Preparation of Reconciliation statement : Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

Unit-II: Process Costing : Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with normal loss, abnormal loss and abnormal gain (including problems)

Unit-III: Operating costing : meaning and the various types of operating costing businesses i.e. Transport, Hotel Management, Hospital Management, Power generating etc. **Problems with Transport Costing only** – operating Cost per kilo meter and passenger Kilo meter.

Unit-IV: Standard Costing - meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

Unit-V: Budget Costing : Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of flexible budget and cash budget only.

References:

1. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.
8. Cost Accounting problems – Khanna Ahuja Pandey

1. DSW

2. T.S.E

3. [Signature]

4. [Signature]

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
CBCS - B.COM - III YEAR - SEMESTER-VI (w.e.f. 2017-'18)
SEMESTER-VI (MODEL QUESTION PAPER)
ADVANCED COST ACCOUNTING

Time: 3 Hours

Max. Marks : 75

SECTION - A

Answer any **FIVE** questions. Each question carries 3 Marks. **5 X 3 = 15M**

1. What are the three causes for disagreement with cost Accounts and Financial accounts.
2. From the following details prepare reconciliation statement between cost and financial statements.

Net profit as per financial records	Rs.1,28,000
Income tax provided in financial books	RS. 40,300
Interest received but included in costing	Rs 8000
3. Define Abnormal gain .
4. Calculate value of Abnormal loss from the detail given below

Normal cost of normal output	Rs.54,200,
Normal output 950 units	
Actual output 930 units	
5. Define Operating costing.
6. A transport company operates 4 Buses on a route 100 kms. long . Each Bus makes 3 round trips per day on all 30 days in a month .On an average Buses are in garage for repairs and maintenance for 6 days in a month. Ascertain the total distance covered by the buses in one month period.
7. What do you mean by MUV.?
8. From the following compute Material Cost Variance (MCV)

	<u>Standard</u>	<u>Actual</u>
Material usage per unit (kgs.)	2	2.2
Price per kg. (Rs.)	14	15
Actual units produced	-	100
9. What is budget.?
10. What is Semi variable cost.?

SECTION - B

Answer any **FIVE** questions carries equal marks :-

5 X 12=60 M

11. Ascertain the profit as per the financial books from the following information.

	Rs.
Profit as per cost accounts	25,000
Closing stock over valued in cost books	12,500
Preliminary expenses written off	3,000
Profit sale of building	30,000
Administrative expenses over recorded in cost books	50,375
Works overheads under recovered in cost books	30,375
Bank interest and transfer fees in financial books	5,000
Interest in investment recorded in financial books	10,000
Depreciation shown in excess in cost books	4,000
Provision made for Income tax	40,000

12. According to the costing books Sunlight Co Ltd the net profit was Rs.27,780. Prepare reconciliation statement .From the following profit & loss account.

Particulars	Rs.	Particulars	Rs.
To Opening stock	15,670	By sales	4,36,700
To purchases	3,67,400	By closing Stock	21,060
To Direct wages	15,650		
To works overhead	20,560		
To Gross profit	38,480		
	4,57,760		4,57,760
To Administration overhead	13,460	By gross profit	38,480
To Selling over heads	1,240		
To Net profit	23,780		
	38,480		38,480

Additional information:

Reveals that costing records show the following

- A) Closing stock Rs 25,630.
- B) Direct wages recovered during the year Rs.16,720
- C) Works over head recovered Rs.18,560
- D) Administration over head charged Rs.15, 460.
- E) Selling expenses charged Rs.740

13. A oil producing company maintain three processes. In crushing process introduced 600 Kgs of copra costing Rs.6,000. The other details are as follows.

Particulars	Crushing	Refining	Finishing
	Rs.	Rs.	Rs.
Labour	2,000	1,500	1,000
Power	500	300	100
Steam	200	100	50
Other Materials	400	200	100
Factory expences	600	500	300

Raw oil production=400 kgs, Production of Refined oil =300 kgs, production of Finished oil =280 kgs

Cost of Drums Rs.2,000, Sale of gunny bags Rs.1,000 , Sale of cake 120 kgs for Rs.500 By products in refining process 75 kgs and amount realized on sale of them Rs.40

Prepare Process Acconts.

14. The product of a manufacturing concern passes through Three Processes A,B and C From the following particulars ,Prepare process accounts Showing Normal Loss ,Abnormal loss and Abnormal gain.

	Process A	Process B	Process C
	Rs.	Rs.	Rs.
Direct Materials	17,000	20,000	25,000
Direct Wages	13,000	8,000	9,000
Product Overheads	8,000	7,150	8,210
Out put (In Units)	4,750	4,200	3,750
Normal loss	5%	10%	15%
Value of scrap (Per unit)	Rs.5	Rs.20	Rs.25
Input to Process A (units)	5000	-----	-----
In put to process A (value)	50,000		

15. From the following data calculate the cost per mile of a vehicle

	Rs.
Value of vehicle	1,00,000
Garage rent per year	1,200
Insurance charges per year	400
Road tax per year	500
Driver's Wages per month	600
Cost of petrol per litre	6.40
Tyre maintenance per mile	80 paise.

Estimated life of vehicle 1,50,000 miles .Miles per litre of petrol 8 ,Estimated annual mileage 6000

16. Compute cost per running kilometer from the following data of a truck.

Estimated life of Vehicle 1,00,000 kms
Annul running 15,000 kms

	Rs
Cost of vehicle	25,000
Road licence (annual)	750
Insurance (annual)	700
Garage rent (annual)	900
Supervision and salary (annual)	2,700
Driver wages per hour	3
Cost of Fuel per litre	3
Repairs and maaintaince per k.m	1.75
Tyre allocation per k.m	90 paise

Charge interest at 5% p.a on cost of Vehicle. The Vehicle runs 20 k.m per hour on an average and one litre of fuel gives 20 k.m

17. From the following data, calculate Material variances

Product	Standard Quantity (Units)	Standard Price Rs.	Actual Quantity (Units)	Actual Price Rs.
A	1050	2-00	1100	2-25
B	1500	3-25	1400	3-50
C	2100	3-50	2000	3-75

18. The standard cost of a chemical Mixture is
 40% Material A at Rs. 20 per Kg.
 60% Material B at Rs. 30 per Kg.
 A standard loss of 10% is expected in production.
 During a period there is used :
 90 Kgs. Material A at a cost of Rs. 18 per Kg.
 110 Kgs. Material B at a Cost of Rs. 34 per Kg.
 The weight produced is 182 Kgs. of goods produced, Calculate :
 (a) Material Cost variance (b) Material Price Variance (c) Material Usage variance
 (d) Material Mix variance (e) Material Yield variance.
19. Following information relates to a company for a 60% capacity. Prepare a flexible budget for production at 80% and 100% capacity with the following
 Production at 60% capacity = 1,200 units.
 Material Rs. 200 per unit
 Labour Rs/ 80 per unit
 Expenses Rs. 20 per unit
 Factory overheads Rs. 80,000 (40% fixed)
 Administrative overheads Rs. 60,000 (60% fixed)
20. From the following forecasts of income and expenditure prepare a cash budget for the three months commencing 1st June, when the bank balance was Rs. 1,00,000.

	<i>Sales (Rs.)</i>	<i>Purchases (Rs.)</i>	<i>Wages (Rs.)</i>	<i>Factory Expenses (Rs.)</i>	<i>Admin. And Selling Expenses (Rs.)</i>
<i>April</i>	80,000	41,000	5,600	3,900	10,000
<i>May</i>	76,500	40,500	5,400	4,200	14,000
<i>June</i>	78,500	38,500	5,400	5,100	15,000
<i>July</i>	90,000	37,000	4,800	5,100	17,000
<i>August</i>	95,000	35,000	4,700	6,000	13,000

A sales commission of 5 per cent on sales, due two months after sales, is payable in addition to selling expenses. Plant valued at Rs. 65,000 will be purchased and paid for in August, and on the dividend for the last financial year of Rs. 15,000 will be paid in July. There is a two month credit period allowed to customers and received from suppliers.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

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**III-B.Com
SEMESTER-VI
DSC 2G 6.3: AUDITING**

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing vs. Accounting .

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Government, Secretarial audits – Internal Check, Internal Control and Internal Audit.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book – Audit Manual.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions –Meaning and definition of Investigation - Audit vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment – Rights, duties and liabilities - Audit report: Contents of Audit Report.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

1 DSV
2 A-S
3 13/10/17
4 SVA

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

III-B.Com

SEMESTER-VI

DSC 3G 6.4: MANAGEMENT ACCOUNTING

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit-III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit-IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit-V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References :

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

1. D.S.V.
2. K.S. J.
3. Chayman DAS
4. S.V.A.
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VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
III B.Com
SEMESTER - VI - MANAGEMENT ACCOUNTING
MODEL QUESTION PAPER

Time : 3 Hours

Max. Marks: 75

SECTION - A

Answer any FIVE questions. Each question carries 3 marks 5 X 3 = 15M

1. Any two objectives of Management accounting.
2. Mr. Venkat 's Profit & loss account give the following Information Interpret the results of operation is using Trend Ratios

Years	Sales	Wages	Bad debts
1990	3,50,000	50,000	14,000
1991	4,15,000	60,000	26,000
1992	4,25,000	75,200	29,000
1993	4,60,000	85,000	33,000

3. Explain any three profitability ratios?
4. Find current asset from the following information given below:
current ratio = 2:1 and current liabilities = Rs 50,000/-
5. Define funds flow statement
6. Find working capital:-
cash in hand - Rs 45,000/- Cash in Bank - Rs 1,50,000/-
Bank Overdraft -Rs 2,500/- Sundry Debtor - - Rs 50,000/-
Sundry Creditor - Rs 22,000/- Bills Receivables - Rs 9,000/-
Bills Payable - Rs 6,000/- Stock- Rs 62,500/-
7. What are the uses of cash flow statement.
8. Find calculation of cash from operation:-
Net profit earned during the year Rs 1,00,000/-
Increase in the creditor - Rs 50,000/-
Decrease in the bills payable - Rs 2,000/-
Increase in outstanding expenses - Rs 4,500/-
9. what is meant by break even analysis? Explain its two advantages?
10. From the following information calculate break even point in units and rupees
Production in units = 3,000 Selling price per unit = Rs 30/-
Variable cost per unit = Rs 20/- Total Fixed Cost = Rs 20,000/-

SECTION - B

Answer any FIVE questions carries equal Marks:

5 X 12 = 60M

11. Distinguish between cost accounting and management accounting
12. The following are the Balance Sheet of the concerned for the year 1991 and 1992.
Prepare the Comparative Balance Sheet and Study the financial Position of the Concern.

Liabilities	1991	1992	Assets	1991	1992
Equity Share Capital	6,00,000	8,00,000	Land and Buildings	3,70,000	2,70,000
Reserves & Surplus	3,30,000	2,22,000	Plant & Machinery	4,00,000	6,00,000
Debentures	2,00,000	3,00,000	Furniture & Fittings	20,000	25,000
Term lons or Mortgage	1,50,000	2,00,000	Other Fixed Assets	25,000	30,000
Bills Payable	50,000	45,000	Cash in hand	20,000	80,000
Sundry creditors	1,00,000	1,20,000	Bills Receivable	1,50,000,	90,000
Other Current liabilities	5,000	10,000	Sundry debtors	2,00,000	2,50,000
			Prepaid expenses	-----	2,000
			Stock	2,50,000	3,50,000
	14,35,000	16,97,000		14,35,000	16,97,000

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A-S. *[Handwritten signature]*
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SV *[Handwritten signature]*

13. Following is the profit and loss account of a electrical company for the year ended of 31st March - 2007

Dr

Cr

Particulars	Amount Rs	Particulars	Amount Rs
To opening stock	45,750	By Sales	3,00,000
To Purchases	1,89,150	By Closing Stock	59,100
To Wages	3,000		
To Carriage	1,200		
To Gross Profit C/d	1,20,000		
	3,59,100		3,59,100
To Administration expenses	36,000	By Gross profit b/d	1,20,000
To Selling and distribution Expenses	36,000	By Interest on Investment	1,500
To Non - Operating expenses	1,200	By Profit on sale of investments	2,100
To Net Profit	50,400		
	1,23,600		1,23,600

- Calculate: (a) Gross Profit Ratio (b) Net Profit Ratio (c) Operating Ratio
(d) Operating profit Ratio (e) Administrative Expenses Ratio

14. The following statements of 'SURYA ELECTRONICS LIMITED' for the year ending 31.12.2005.

Balance Sheet as on 31.12.2005

Liabilities	Amount Rs	Assets	Amount Rs
Share capital	5,00,000	Land and buildings	5,00,000
General Reserve	4,00,000	Plant and Machinery	2,00,000
Profit and loss a/c	1,50,000	Stock	1,50,000
Sundry creditors	2,00,000	Sundry Debtors	2,50,000
		Cash at bank	1,50,000
	12,50,000		12,50,000
Profit and Loss A/c for the year ending 31.12.2005			
Particulars	Amount Rs	Particulars	Amount Rs
To Opening Stock	2,50,000	By Sales	18,00,000
To Purchases	10,50,000	By Closing Stock	1,50,000
To Gross Profit	6,50,000		
	19,50,000		19,50,000
To Selling and Distribution	2,30,000	By Gross Profit	6,50,000
To other Expenses	1,00,000	By Profit on sale of fixed assets	50,000
To Finance expenses	20,000		
To Net Profit	3,50,000		
	7,00,000		7,00,000

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Calculate : (a) Current Ratio (b) Quick Ratio (c) Gross Profit Ratio (d) Stock Turnover Ratio (e) Debtors Turnover Ratio.

15. From the following two balance sheets as at December-31-2011 and 2012 you are required to prepare statements of sources and uses of funds.

	2011 (Rs.)	2012 (Rs.)	2011 (Rs.)	2012 (Rs.)
Liabilities :-				
Share Capital	40,000	45,000		
Trade Creditors	10,000	23,000		
Profit & Loss A/c	2,30,000	2,50,000		
Assets :-				
Cash			30,000	47,000
Debtors			1,20,000	1,15,000
Stock in-trade			80,000	90,000
Land			50,000	66,000
	<u>2,80,000</u>	<u>3,18,000</u>	<u>2,80,000</u>	<u>3,18,000</u>

16. From the following Balance Sheets of A Ltd., on 31st December, 2012 and 2013, you are required to prepare.

Funds Flow Statement :-

<u>Liabilities</u>	<u>2012 (Rs.)</u>	<u>2013 (Rs.)</u>	<u>Assets</u>	<u>2012 (Rs.)</u>	<u>2013 (Rs.)</u>
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investments	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash	6,600	15,200
	<u>1,55,600</u>	<u>1,55,800</u>		<u>1,55,600</u>	<u>1,55,800</u>

The following additional information has also been given :- (i) Depreciation charged on Plant was Rs. 4,000 and on Building Rs. 4,000. (ii) Provision for taxation of Rs. 19,000 was made during the year 2013. (iii) Interim dividend of Rs. 8,000 was paid during the year 2013.

17. From the following information prepare a Cash flow statement for the year ended 31-12-2005.

COMPARATIVE BALANCE SHEETS

<u>Liabilities</u>	<u>31-12-2004</u>	<u>31-12-2005</u>	<u>Assets</u>	<u>31-12-2004</u>	<u>31-12-</u>
2005					
Equity Capital	140	140	Fixed Assets (Net)	90	87
Reserves & Surplus	74	105	Cash	75	97
Sundry Creditors	32	35	Fixed Assets (Net)	90	87
Wages			Inventory	49	58
Outstanding	3	4	Prepaid Rent	3	5
Miscellaneous Expenses					
Outstanding	11	3			
	<u>260</u>	<u>287</u>		<u>260</u>	<u>287</u>

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Accumulated Depreciation was Rs. 16,000 at the end of 2004 and Rs. 19,000 at the end of 2005.

<i>Other Information</i>	<i>Rs. '000</i>
Sales	300
Wages	23
Miscellaneous Expenses	190
Rent	6
Depreciation	3

18. From the following Profit and Loss Account you are required to compute cash from operations :

Profit and Loss Account for the year ending 31st December, 2010

	<u>Rs.</u>		<u>Rs.</u>
To Salaries	5,000	By Gross Profit	25,000
To Rent	1,000	By Profit on sale of Land	5,000
To Depreciation	2,000	By Income Tax Refund	3,000
To Loss on sale of Plant	1,000		
To Goodwill written off	4,000		
To Proposed dividend	5,000		
To Provision for taxation	5,000		
To Net Profit	<u>10,000</u>		
	<u>33,000</u>		<u>33,000</u>

19. ABC Ltd and XYZ Ltd companies are produces the same type of products and sells them in the market. The data as given as follows :

<i>Particular</i>	<i>ABC Ltd</i>		<i>XYZ Ltd</i>	
	<i>Dr</i>	<i>Cr</i>	<i>Dr</i>	<i>Cr</i>
Sales		25,00		25,00
Variables Cost	20,00		15,00	
Fixed Cost	2,50		7,50	
Profit	2,50		2,50	
Total	<u>25,00</u>	<u>25,00</u>	<u>25,00</u>	<u>25,00</u>

Calculate P/V Ratio, B.E.P. and Margin of safety of the companies.

20. The sales and profit during the years were as follows :

<u>Year</u>	<u>Sales (Rs.)</u>	<u>Profit (Rs.)</u>
2007	2,40,000	30,000
2008	2,70,000	42,000

Calculate : (a) P/V Ratio (b) Break – Even Sales (c) Profit when sales are Rs. 1,50,000 (d) Sales required to earn a profit of Rs. 5,70,000.

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VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS

III YEAR - VI SEMESTER

DSC 1H: E-COMMERCE APPLICATIONS

Unit-I:

Electronic Commerce: Definition, types, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic Market-Online shopping, Three models of Electronic Market - E-Business.

Unit-II:

Supply Chain Management: Definition, Benefits, goals, functions, characteristics, Strategies of SCM, Electronic Data Interchange (EDI): Definition, benefits of EDI, applications, advantages and limitations, EDI Model.

Unit-III:

Electronic Payment Systems: Types of EPS- traditional payment system and modern payment system, electronic cash, steps for electronic payment, payment security - E-Security- secure electronic transaction, secure-socket layer.

UNIT – IV:

Introduction to Scripting: JavaScript Introduction - Simple Program - Obtaining User Inputs with Prompt Dialogs – Operators: Arithmetic - Relational Operators - Logical Operators - Assignment Operators - Increment and Decrement Operators.

JavaScript – Control Statements I: Introduction - if Statement – if...else Statement - switch Statement

UNIT – V:

JavaScript – Control Statements II: Introduction - for Repetition Statement - while Repetition Statement - do...while Repetition Statement - break and continue Statements – break and continue Statements

Reference Books:

- 1) Kalakotia, Whinston, Frontiers of Electronic Commerce, Pearson Education
- 2) H. M. Deitel, P. J. Deitel, A. B. Goldberg, Internet & World Wide Web – How to Program, Pearson Education (Third Edition)
- 3) Bhaskar Bharat, Electronic Commerce - Technologies & Applications, TMH
- 4) Loshin Pete, Murphy P.A, Electronic Commerce, Jaico Publishing Housing.
- 5) Murthy, E-Commerce, Himalaya Publishing.
- 6) M.M. Oka, E-Commerce, EPH

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
CBCS – BA(CA)/BCom(CA) /BSc(CA) - III YEAR - SEMESTER-VI
E-COMMERCE APPLICATIONS
MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write about transaction in world wide web
2. Write about e-business
3. Explain applications of EDI
4. Explain about characteristics of supply chain management
5. Write about electronic cash
6. Explain secure socket layer
7. Briefly explain about increment operator used in Javascript
8. Explain about switch statement
9. Explain break statement with an example
10. Write about for statement with an example

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. What is e-commerce? Explain advantages of e-commerce.
12. Write about e-commerce models.
13. Write in detail about SCM
14. Explain benefits of EDI
15. Write in detail about different types of electronic payment system
16. Explain about payment security
17. Explain about input statement in Javascript with an example
18. Write about decision making statements in Javascript
19. Explain about while statement with an example
20. Explain how Javascript is implemented in a HTML program

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
BA(CA)/BCOM(CA)/BSC(CA) SYLLABUS UNDER CBCS
III YEAR - VI SEMESTER
DSC 2H : DATABASE MANAGEMENT SYSTEM

Unit-I:

Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

Unit-II:

File-Based System, Drawbacks of File-Based System, Advantages of DBMS, Services of DBMS, Components of Database System, CODD'S Rules
The Relational Database Model: Relational Set Operators, Relationships within the Relational Database

Unit-III:

Entity-Relationship Model: Introduction, The components of an Entity-Relationship model, entities, attributes, relationships, Classification of Entity Sets, Attribute Classification, Relationship Degree, Relationship Classification. Normalization, Normal forms (1NF,2NF,3NF)

Unit-IV:

Structured Query Language: Introduction, Types of Commands in SQL, Data types in SQL, SQL operators (Arithmetic, Relational, Logical), Data Definition Language (DDL), Data Manipulation Language, Table Modification, Table Truncation, Select command, Aggregate Functions

Unit-V:

PL/SQL: Introduction, Structure of PL/SQL program, PL/SQL Data Types, PL/SQL operators, Steps to Create a PL/SQL Program, Control Structures: conditional control statements, Iterative Control statements

Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
3. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
4. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.
5. Korth, Database Management systems.
6. Navathe, Database Management systems.

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE
CBCS – BA(CA)/BCom(CA) /BSc(CA) - III YEAR - SEMESTER-VI

DATABASE MANAGEMENT SYSTEM

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

Section-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write about data and information?
2. Explain objectives of DBMS
3. Write various demerits of file based system
4. Explain about components of database system
5. What is ER model? Explain about entities.
6. Write about Relationship degree
7. Briefly explain about SQL operators
8. Explain about table truncation with an example
9. Illustrate how to develop a PL/SQL program
10. Explain about if..else statement in PL/SQL

Section - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. Write about Evolution of DBMS
12. Explain about types of database managements systems
13. Write about Codd's rules
14. Explain various advantages of database systems
15. Write in detail about components of entity relationship model
16. Explain about 1NF and 2NF
17. Write about data definition commands in SQL
18. Explain INSERT and UPDATE commands in SQL
19. Explain the structure of PL/SQL program
20. Write about looping statements used in PL/SQL

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A and Section-B