SRI VENKATESWARA UNIVERSITY

B.COM (COMPUTER APPLICATIONS) – W.E.F. 2023-24

SEMESTER – II

Sl. No.	Course	Name of the Subject	Total Marks	Internal Exam	Sem. End Exam	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu / Hindi / Sanskrit / Tamil / Urdu	100	25	75	4	3
3.	Skill Enhancement Course-1		50	---	50	2	2
4.	Skill Enhancement Course-2		50	---	50	2	2
5.	Major - Course 3	Financial Accounting	100	25	75	3	3
6.	Major - Course 3	Financial Accounting Practical Course	50	---	50	2	1
7.	Major - Course 4	Office Automation Tools	100	25	75	3	3
8.	Major - Course 4	Office Automation Tools Practical Course	50	---	50	2	1
9.	Minor		100	25	75	3	3
10.	Courses with Practicals		50	---	50	2	1

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FIRST YEAR- II SEMESTER
(UnderCBCSW.E.F.2023-24)
(Common to B.Com (General / Computer Applications)
SEMESTER – II
COURSE 3: FINANCIAL ACCOUNTING

Theory Credits: 4 3 (Theory) + 2 (Practical)

hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I:Introduction:- Double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cashbook. (Only Problems).

Unit-II: Depreciation: Meaning and Causes of Depreciation-Methods of Depreciation: Straight Line method – Written down Value method – Annuity method and Depletion Method (Only Problems).

Unit-III: **Final Accounts:** Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet including Adjustment entries. (Only Problems).

Unit-IV: Consignment Accounts: Consignment – Features – Proforma Invoice Account Sales – Del - credere Commission – Accounting Treatment

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in the Books of Consigner and Consignee – Valuation of Closing Stock – Abnormal Loss (Only Problems).

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

Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

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REFERENCE BOOKS:

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

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9. S.N.Maheshwari & V.L. Maheswari, Advanced Accountancy I, Vikas Publishers.10.Haneefand Mukherjee, Accountancy-I, Tata McGraw Hill

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MODEL QUESTION PAPER

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (W.E.F. 2023-24 Admitted Batch)

I Year B.Com (General, Computer Applications)

Semester–II

COURSE 3: FINANCIAL ACCOUNTING

Time : 3 Hrs Max Marks 75

Section-A

Answer any Five of the following: Each Question carries 3 marks

5X 3=15 M

1. Prepare Ramesh A/c.

2022

Dec 11. Amount due from Ramesh ₹ 10,000

20. Cash paid to Ramesh ₹ 4000

23. Cash received from Ramesh ₹ 5000

24. Purchased goods from Ramesh ₹ 7000

25. Sold goods to Ramesh ₹ 8000

30. Ramesh A/c settled by cheque

2. Prepare purchases book

2022

Dec 4. Purchased goods from Ravi ₹ 6000

5. Brought goods from Ramesh ₹ 4000

6. Purchased goods from Suresh for cash ₹ 3000

7. Purchased Furniture from Sukumar ₹ 2000

8. Brought goods from Naresh ₹ 1000

3. A firm purchased a Machine for ₹ 1,00,000 on 1-1-2020. Depreciation is written off at 10% on reducing balancing method. The firm closes its books on 31st Dec every year. Show Machinery upto 31-12-2023.

4. A Machine purchased for ₹ 30,000 on 1-1-2020. Estimated scrap value at the end of 5 years is ₹ 5,000. Prepare Machinery A/c for 3 years.

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5. Prepare Trading A/c and find out closing stock.

Opening stock ₹ 20,000; Purchases ₹ 30,000; carriage on purchases ₹ 10,000; Sales ₹ 70,000; Gross profit 20% on sales.

6. Prepare profit and loss A/c and find out Net profit.

Gross Profit ₹ 50,000; Salaries ₹ 8,000; Trade expenses ₹ 2,000

Additional information :

a). Staff Manager's commission at 10% on gross profit.

(b). General Manager's commission at 5% on Net profit after charging staff Manager's commission.

7. Proforma invoice Vs Account Sales

8. Del-Credre Commission

9. Features of Joint Venture

10. Joint Venture Vs Consignment.

SECTION– B

Answer any one of the following questions.

Each Question carries 12 Marks **5 X 12= 60 Marks**

11. Journalise the following Transactions

2023

Dec 1. X Started a business ₹ 10,000

2. Paid into the Bank ₹ 6000

12. Purchased goods from Ravi ₹14,000

14. Sold Machinery to Gopal ₹ 16,000

18. Paid Rent to Z, the Landlord ₹ 4000

21. Received ₹ 6000 from Y as interest

22. A Cashier has stolen ₹ 3000 and he is absconding.

23. Goods worth ₹ 1,000 were distributed as samples free if charge.

26. Paid Bhanu ₹ 1980 in full settlement of debt of ₹ 2,000

27. With drew for domestic use ₹ 3000

29. Goods, the list price of which is ₹ 40,000 are sold to sukumar at 10% Trade discount.

31. The erection charges of Machinery amounted to ₹ 1000 which were paid in cash.

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12. Enter the following transactions in a Three Column Cash Book.

				₹
2024	Jan	1	Cash in hand	410
			Balance at Bank	8,920
		3	Cash sales	4,500
		5	Paid into Bank	4,000
		8	Purchased Stationery	100
		11	Paid Mahesh by cheque	280
			Discount received	20
		16	Gave a cheque for cash purchases	1,500
		18	Drew for personal use	500
		21	Received from Suresh, a cheque for ₹ 1,970 in full settlement of account for ₹ 2,000 and deposited it in Bank	
		26	Drew from Bank	1,000
		28	Paid wages	800
		30	Bank returned cheque of Suresh dishonoured	
		31	Bank charges as per pass book	10

13. A firm purchases a 5 years' lease for ₹ 80,000 on 1st January. It decides to write off depreciation on the Annuity method, presuming the rate of interest to be 5% per annum. The annuity tables show that a sum of ₹ 18,478 should be written off every year. Show the lease account for five years. Calculations are to be made to the nearest rupee.

14. X Ltd. Leased on June 30 2023 an iron ore mine for a sum of ₹ 1,00,000. It is estimated that the total quantity of ore in the min is ₹ 20,000 tonnes. The annual output is as follows.

Year	**Tonnes**
2020	1,000
2021	4,000
2022	3,200
2023	4,200

Using the depletion method of depreciation, Show the Mine A/c for the four years.

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15. From the following Train Balance of Ram, Mahesh as on 31st March 2023, Prepare Trading and Profit & Loss A/c and Balance Sheet taking into account the adjustments:

Debit Balances	**₹**	**Credit Balances**	**₹**
Land and Buildings	42,000	Capital	62,000
Machinery	20,000	Sales	98,780
Patents	7,500	Return Outwards	500
Stock 1-4-2022	5,760	Sundry Creditors	6,300
Sundry debtors	14,500	Bills payable	9,000
Purchases	40,675		
Cash in hand	540		
Cash at Bank	2630		
Return Inwards	680		
Wages	8,480		
Fuel & Power	4,730		
Carriage on Sales	3,200		
Carriage on Purchases	2,040		
Salaries	15,000		
General Expenses	3,000		
Insurance	600		
Drawings	5,245		
	1,76,580		**1,76,580**

Adjustments:

(i) Stock on 31-3-2023 was 6,800

(ii) Salary outstanding ₹ 1,500

(iii) Insurance Prepaid 150

(iv) Depreciate machinery @ 10% and patents @ 20%.

(v) Create a provision of 2% on debtors for bad debts.

16. Write Adjusting entries

1. Outstanding Salaries ₹ 3,000
2. Prepaid insurance ₹ 2,000
3. Commission received in advance ₹ 1,000
4. Interest accrued ₹ 2,000
5. Depreciate Machinery at 10%. The value of machinery ₹ 10,000
6. Appreciate Building at 20%. The value of building ₹ 20,000

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17. Desai of Mumbai sent 1,000 Sewing Machines to Dilip of Hyderabad costing of ₹500 each. Expenses incurred by Desai amounted to ₹ 4,500. Dilip is entitled to a commission of 6% sales. Dilip took delivery of the Machines and spent ₹ 1,900 towards expenses. He sold the entire consignment of 1,000 Sewing Machines at the rate of ₹510 each. Dilip sent the account sales to Desai and sent a bank draft for the amount due by him. Prepare necessary Ledger Accounts in the books of both the parties.

18. A of Ahmadabad sent 50 cases of goods to B of Bombay at ₹ 200 per case. Expenses on consignment incurred by the consign nor a mounted to ₹ 300, B worked as Del Credere Agent. His ordinary commission was 5% and Del Credere commission7½%induecourseBsentasAccount Sales to A giving the following information.

a) Sales proceeds of 40cases, Rs.11,000.
b) Stock of unsold goods on hand,10 cases.
c) Consignee's expenses amounted to ₹120.
d) Consignee charged commission at agreed rates.
e) A bank draft for ₹8,000 was sent by B along with the account sales. Show the necessary accounts in the books of A and B.

19. A and B doing business separately as building contractors, undertake jointly to construct a building for a newly started Joint Stock Company for a contract price of ₹1,00,000 payable as to ₹80,000 by installments in cash and ₹20,000 infully paid shares of the Company. A Banking Account is opened in their joint names, A paying in ₹ 25,000 and B ₹ 15,000, they are to share the profits and losses in the proportions of and respectively. Their transactions were as follows:

Paid wages	30,000
Bought material	70,000
Material supplied by A	5,000
Material supplied by B	4,000
Architect's Fees paid by A	2,000

The contract was completed and the price (cash and shares) duly received. The Joint Venture was closed by A taking up all the shares of the Company at an agreed valuation of ₹16,000 and B taking up the stock of materials at an agreed valuation of ₹ 3,000. Show the necessary Ledger accounts.

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20. 'A' in Bangalore enters into a Joint venture with 'B' in Bombay to ship Cotton bales to C in Japan. A sends Cotton to the value of ₹ 30,000 and pays railway freight etc. ₹ 1,500 and Sundry expenses ₹ 1,575. B sends goods valued at ₹ 20,750 and pays freight and insurance ₹ 1,200, dock dues ₹ 200; Customs charges ₹ 500 and other Sundry expenses ₹ 500. A advances to B ₹ 6,000 on account of the venture. B receives account sales and remittance of the net proceeds from C in Japan for the whole of the goods amounting to ₹80,000. Show how joint venture Account and B and A's accounts would appear in the books of A.

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SEMESTER – II

COURSE 3: FINANCIALACCOUNTINGPRACTICALCOURSE

I Year B.Com Computer Applications

Practical **Credits: 1** **2 hrs/week**

LAB EXERCISE

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation – Preparation of Machinery Accounts and Depreciation Accounts Using Accounting Software / Package or in MS Excel.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

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MODEL QUESTION PAPER – INTERNAL

SEMESTER – II

COURSE 3: FINANCIALACCOUNTINGPRACTICALCOURSE

I Year B.Com Computer Applications

Time :1½ Hrs Max Marks 50

Answer any Two of the following **2 X 25 = 50**
Marks

1.

2.

3.

4.

5.

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SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) / BCA (GENERAL) Honours

SEMESTER-II

COURSE 4: OFFICE AUTOMATION TOOLS

(W.E.F. 2023-24)

Theory	**Credits: 3**	**3 hrs/week**

Course Objectives:

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands-on use of Word, Excel and PowerPoint.

Learning Outcomes:

The students will be able:

- Understand concept of Word Processor and use its features.
- To use the advanced features of Ms-Word to make day to day usage easier.
- To work comfortably with Ms-Excel Environment.
- To create work sheets and user advanced features of Excel.
- To create presentations and inserting multimedia in them.

Unit 1: Introduction to MS Office & MS Word:

MS-Word: Features of MS-Word, MS-Word Window components, Customize the Quick Access Tool Bar, working with formatted text, Shortcut keys(navigational,selecting text), typing modes : Insert/overwrite mode.
Formatting (font, paragraph, page) and editing (cut, copy, paste, find, replace, go to(F5)), Using format painter, Header & footer, proofing text (Spell-check, Auto correct)

Case Study:

1. Create a document to write a letter to the DM & HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

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Unit 2: MS Word Advanced features:

Inserting various objects(like pictures from various sources, shapes, textbox, symbols, equations), Hyperlinks,Tables : various operations on tables (like creating table, inserting/deleting/merging of rows/columns/cells) Mail Merge, Macros: Purpose – Creating & running a Macro

Case Study:

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of your class using tables.

Unit 3: Introduction to MS Excel & Its features:

MS-Excel: Excel Features, components of excel window, Spreadsheets/worksheet, workbook,creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), cell and number formatting, inserting /deleting rows/columns, operators(arithmetic, relational, etc.,), using formulas.

Case Study:

1. Create a worksheet with your class marks displaying total, average.

Unit 4: Ms-Excel Advanced Features:

Functions and its parts, Some useful Functions in Excel (text, logical, mathematical, statistical, etc),Cell referencing (Relative, Absolute, Mixed), sorting and filtering, auto fill, fill series, Introduction to charts: types of charts, creation of charts, parts of charts.

Case Study:

1. Prepare a chart with height and weights of you classmates in at least 3 types of charts.

2. Demonstrate the use of Filter with the attendance data of your class.

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Unit 5: Ms-PowerPoint and its Applications:

MS-Power Point: Features of Power Point, Uses, components of power point window, designing slides, slide layouts, customizing slides through slide master, changing color scheme, changing background and shading, adding header and footer, Inserting picture, shapes, charts, audio, video into slide. adding transition and animations,Working in slide sorter view(deleting, duplicating, rearranging slides), slide show,

Case Study:

1. Prepare a presentation with your achievements and experiences in College.

Text Books:

1. Computer Fundamentals–Pradeep.K.Sinha:BPBPublications.
2. Fundamentals of Computers -ReemaThareja, Oxford University Press India

Reference Books:

1. Fundamentals of Computer – V .Rajaraman, PrenticeHall of India.
2. Introduction to Computers–Peter Norton McGraw-Hill.

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SEMESTER-II

COURSE 4: OFFICE AUTOMATION TOOLS

Practical Credits: 1 2 hrs/week

LIST OF SUGGESTED EXPERIMENTS

1) Design a visiting card for the Managing Director of a company as per the following specification.

- Size of visiting card is 3½×2
- Name of the company with big font
- Phone number, Fax number and E-mail address with appropriate symbols.
- Office and Residence address separated by a line

2) Create a table with following columns and display the result in separate cells for the following:

- Emp Name, Basic pay, DA, HRA, Total salary.
- Sort all the employees in ascending order with the name as the key
- Calculate the total salary of the employee

3) Prepare an advertisement to a company requiring software professional with the following

- Attractive page border
- Design the name of the company using WordArt
- Use at least one clipart.
- Give details of the company (use bullets etc)
- Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators) qualification required.

4) Create a letter having following specifications

- Name ofthecompanyonthetopofthepage2withbigfontandgoodstyle
- Phone no, Fax no and E-mail address with symbols.
- Main products manufactured by the company
- Slogans if any should be specify in bold at the bottom

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5) Create two pages of curriculum vitae of a graduate with the following specifications

- Table to show qualifications with proper headings
- Appropriate left and right margins
- Format ½ page using two-column approach about yourself
- Name on each page at the top right side
- Page no. in the footer on the right side.

6) Write a macro format documents below

- Line spacing“2”(double)
- Paragraph indent of 0.1
- Justification formatting style
- Arial font and Bold of 14pt size

7) Create a letter as the main document and create 10 records for the 10 personsuse mail merge to create letter for selected persons among10.

8) Calculate the net pay of the employees following the conditions below.

	A	B	C	D	E	F	G	H	I
Sl. no	Employ ee name	Empl yee numb er	Basic Pay	DA	HRA	GPF	Gross Pay	Inco me Tax	Net Pay

DA:-56% of the basic pay if Basic Pay Greater Than 20000 orelse44%.
HRA:-15% of the Basic pay subject to maximum Rs.4000.
GPF: -10%of basic pay.
INCOMETAX:-10%ofbasicifBasicpayisgreaterthan20000.
Find who is getting highest salary & who is get lowest salary?

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10) The ABC Company shows the sales of different product For 5 years. Create BAR Graph, 3Dand Pie chart for the following.

A	B	C	D	E	F
S.No.	Year	Pro1	Pro2	Pro 3	Pro 4
1	1989	1000	800	90	1000
2	1990	800	80	050	900
3	1991	1200	190	040	800
4	1992	400	200	030	1000
5	1993	1800	400	040	1200

11) Create a suitable examination data base and find the sum of the marks (total) of each student and respective, class secured by the student.

Pass: if marks in each subject>=35

Distinction :if average>=75

First class :if average>=60 but<75

Second class: if average>=50 but less than 60

Third class: if average>=35 but less than 50

Fail: if marks in any subject<35

12) Enter the following data in to the sheet..

	Raju	Rani	Mark	Rosy	Ismail	Resh ma
English	76	89	43	51	76	87
2ndLang	55	85	78	61	47	33
Maths	65	82	34	58	52	65
Computers	45	91	56	72	49	56
Human Values	51	84	54	64	32	64

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Apply the conditional formatting for marks

- 35 below Red
- 35 to 50 Blue
- 51 to 70 Green
- 71 to 100 Yellow

13) Create a presentation using templates.

14) Create a Custom layout or Slide Master for professional presentation.

15) Create a presentation with slide transitions and animation effects.

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MODEL QUESTION PAPER

SEMESTER – II

COURSE 4: OFFICE AUTOMATION TOOLS

(w.e.f. 2023-24)

Time :3Hrs **Max Marks 75**

SECTION - A

Answer any Five of the following **5 X 3= 15 Marks**

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following **5 X 12= 60 Marks**

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

Note: The question paper setter is requested to set question paper based on a model question paper and ensure coverage across all units equally.

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