SRI VENKATESWARA UNIVERSITY

W.E.F 2016-17

B.Com (CA)- 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	Fundamentals of Operating Systems	100	25	75	4	4
		Practical's	50	-	50	2	2
Total			**650**	**125**	**525**	**30**	**24**

SRI VENKATESWARA UNIVERSITY; TIRUPATI

I B.Com/ B.Com(CA)/B.Com(Tax)/B.Com(ASM)/B.A (Accountancy) SEMESTER – II

W.E.F. 2016-17

DSC 1B – FUNDAMENTALS OF ACCOUNTING-II

Unit-I: DEPRECIATION

Methods of Depreciation – Straight line method – Diminishing balancing method – Annuity method – Depreciation fund method – Problems.

Unit-II: PROVISIONS AND RESERVES

Meaning – Provision Vs Reserve – Preparation of Bad debts A/c – RBDD A/c – Provision for Discount on Debtors A/c'.

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 - Abnormal loss – Problems.

Unit-V: JOINT VENTURE ACCOUNTS

Joint venture – Features – Difference between joint venture and consignment – Accounting procedure – methods of keeping records – Problems.

Reference Books:

1. Tulsan, Accountancy-I, McGraw Hill Co.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy – Financial Accounting, Margham Publications.
4. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
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.Maheswari, Advanced Accountancy-I, Vikas Publishers.

I B.Com; II Semester
DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Types and Determinants – Changing Scenario and implications – Indian Perspective – Global perspective- Social Responsibilities of Business

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 – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy.

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.

I YEAR – II – SEMESTER - W.E.F.2016-17

DSC3B: FUNDAMENTALS OF OPERATING SYSTEMS

Total Marks:75

Unit -1   Introduction to Operating System

Introduction to Operating Systems, Role (Functions) of Operating Systems, Types of Operating Systems, User Interface, Concept of Process and Running Programs by OS, Files & Folders(Organizing, Attributes, and Sharing), Managing Hardware, PC Operating System, Network (Server) Operating System, Embedded Operating Systems

Unit -2   Overview of Popular Operating Systems

DOS, Windows NT, Windows XP, Windows Vista, Windows 7, Windows 2000Server, Windows Server 2008, UNIX, Macintosh Operating Systems, Android,iOS

[unit 1 & 2 from book 1]

Unit -3   Roles/Functions of Operating System

Multi-Processing, Fault Tolerance and Load Balancing, Overview of Data Safety(RAID), Disk Defragmentation, Backup and Recovery, Security (Concept of User and Group, Fileand Folder Permission, Firewall), Workgroups, Domains, and Active Directory, Over view of Server Roles

Unit -4   Introduction to Linux Operating System

Introduction to Linux, History of Linux, Strengths and Weaknesses of LINUX, Features of Linux, LINUX Distributions, Basic Commands of Linux

Unit- 5   Introduction to Android

History of Android, Design goals , Memory management, Processor management, device management, file management, security management User interface.

Reference Books:

1. **Peter Norton**, "Introduction to Computers",TMH
2. **Understanding Operating Systems By Ann McHoes, Ida M. Flynn**
3. **Alan Carter, "Windows 2000 MCSE Study System"**
4. **Pfaffenberger**, "Linux Commands Instant Reference", BPBPublication
5. **Silberschatz& Galvin**, "Operating System Concepts", Wiley, 5thEd.
6. **Sumitabha Das**, "UNIX Concepts and Applications", THM, 4thEd.

SRI VENKATESWARA UNIVERSITY
Model Question Paper
I B.Com Semester – II
DSC 1B – Fundamentals of Accounting-II
(common to B.Com (CA); B.A (Accountancy)

Time: 3 Hours   Max. Marks: 75

Section A

Answer any **Five** of the following Questions   **(5 x 3= 15 Marks)**

1. (a) Define Depreciation-
   (b) Provision for Bad debts - Journal entry
   (c) Account Sales
   (d) Features of Joint Venture
   (e) Write any three causes for depreciation?
   (f) Write any three differences between Provision and Reserve?
   (g) Delcredre Commission
   (h) Find annual Depreciation – Cost of the Machine Rs.9,500
       Installation Charges Rs.500; Estimated Scrape Value Rs.1000
       Estimated Life of the Machine 5 years
   (i) Parties in the bill of exchange
   (j) Characteristic features of a bill

Section - B
Answer any ONE Question from each unit.   **(5 ×12 =60 Marks)**

UNIT – I

2. On 1st January, 2007, machinery was purchased by X for Rs.60,000. On 1st July, 2008 additions were made to the extent of Rs.30,000. On 1st April, 2009, further additions were made to the extent of Rs.16,000.

   On 30th June, 2009 machinery, the original value of which was Rs.10,000 on 1st January, 2007, was sold for Rs.8,000. Depreciation is charged at 10% p.a. on original cost. So the machinery Account for the years from 2007 to 2010 in the books of X. X Closes his books on 31st December of every year.

3. A firm purchases a 5 years' lease for Rs.40,000 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 Rs.9,239 should be written off every year. Show the Lease Account for five years. Calculations are to be made to the nearest-rupee.

UNIT – II

4. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respect of repairs and renewals. It expects that considering the life of the asset in question Rs.10,000 will be the average amount to be spent per year. Actual repairs are Rs.1,000 in the first year, Rs.2,300 in the second year and Rs.3,700 in the third year. Show the Provision for Repairs and Renewals Account.

5. From the following figures you are required to prepare:
   i) Bad Debts Account   ii) Provision for Bad Debts Account
   iii) Profit and Loss Account.
   April 1, 2012   Provision for Bad Debts   Rs.2,500
   March 31, 2013   Bad Debts   Rs.3,600
                          Debtors   Rs.40,000
   Make provision for bad debts at 5% on debtors.

UNIT - III

6. On 1st January 2015 Venkatesh sold goods worth Rs.5,000 to Nagarjuna and drew a bill on Nagarjuna for 3 months for the same amount. Nagarjuna accepted the bill and returned it to Venkatesh. On 1st February 2015, Venkatesh endorsed the bill in favour of his creditor Prabhakar in settlement of his debt. The bill was honoured on due date. Pass the necessary journal entries in the books of Venkatesh, Nagarjuna and Prabhakar.

7. Narayana purchased goods for Rs.20,000 from Ravindra on 1st March 2015. Ravindra drew upon Narayana a bill of exchange for the same amount payable after four months. The bill was immediately discounted by Ravindra with his bank @ 6% p.a. On the due date the bill was dishonoured and Bank paid Rs.250 as noting charges. Pass the necessary journal entries in the books of Ravindra and Narayana.

UNIT – IV

8. Ram & Co. of Calcutta consigned 150 cases of goods at Rs.500 each to Raghava of Bombay. The consignor pays Rs.1,200 for insurance and for freight Rs.1,500. Raghava sent an advance for Rs.40,000 through cheque and sent an account sales showing the gross proceeds at Rs. 1,16,000. The expenses paid by Raghava were dock dues Rs.2,000, carriage Rs.3.000, warehousing expenses Rs.4,000. He sent the amount due to the consignor after deducting 4 per cent commission. Show necessary A/c's in the books of both.

9. 300 bicycles were consigned by Ramanujam Bicycle Co., Delhi to Superior Bros., Chennai Rs.800 each. Ramanujam Co. paid freight Rs.10,000 and insurance in transit Rs 3,500. During transit 30 bicycles were totally damaged by fire. Superior Bros.took delivery of the remaining bicycles and paid Rs.3,500 for octroi.
   Superior Bros. sent a bank draft to Ramanujam Co. for Rs.1,50,000 as advance payment and later sent an Account Sales showing that 250 bicycles were sold at Rs.1000 each. Expenses incurred by Superior Bros. is entitled to commission of 5%. Prepare the

consignment Account, Accidental Loss Account and Superior Bros. Account in the books of Ramanujam Bicycle Co., Delhi assuming that a claim from insurance company was settled for Rs.18,000.

UNIT – V

10. A and B enter into joint venture sharing profit 3/5ths and 2./5ths. A is to purchase timber in Madhya Pradesh and forward it to B in Delhi. A purchases timber worth Rs.10,000 and pays Rs.1,000 as expenses. B received the consignment and immediately accepted A/s draft for Rs.8,000. A got it discounted for Rs.7,850. B sold the timber for Rs.16,000. He had to spend Rs.350 for fire insurance and Rs.300 for rent. Under the agreement he is entitled to a commission of 5% on sales.

　　　Give ledger accounts in the books of A and B.

11. Ramesh and Naresh undertook the construction of a building for Ideal Engineering Co. Ltd. for a contract price of Rs.3,00,000 payable as to Rs.2,00,000 by installments in cash and Rs.1,00,000 in fully paid debentures of a company. Ramesh put Rs.75,000 and Naresh Rs.45,000 in a joint banking account opened for the purpose. They are to share profits and losses equally. The following amounts were spent.
On wages Rs.75,000; On Materials Rs.1,58,000 and On plant Rs.20,000.

　　　The contract was completed and the price duly received. The joint venture was closed by Ramesh taking up all the debentures at an agreed valuation of Rs.95,000. Half of the plant was taken over by Naresh and the other half was sold for Rs.12,000. Naresh also took over unused stock of materials at a mutually agreed price of Rs.8,000. Prepare necessary ledger accounts.

Sri Venkateswara University
Model Paper
I I B.Com - Semester – II
DSC 2 B - Business Environment

Time : 3 Hours   Max. Marks : 75

Section A

Answer any **Five** of the following Questions   **(5 x 3 = 15 Marks)**

1. (a) Business Environment
   (b) Global Perspective
   (c) Economic Growth
   (d) National Development Council
   (e) Five year plans
   (f) Union Budget
   (g) Economic Reforms
   (h) Political Stability
   (i) Legal Environment
   (j) Economic Development

Section - B

Answer any ONE Question from each unit.   **(5 x12 = 60 Marks)**

UNIT I
2. What are Micro and Macro Dimensions of Business Environment?
3. What are Social Responsibilities of Business?

UNIT – II
4. What are the factors influencing Economic Development?
5. What is Balanced Regional Development?

UNIT – III
6. Explain the Rostow's stages of Economic Development.
7. What are the objectives of Planning in India?

UNIT – IV
8. Write note on New Industrial Policy?
9. Explain the structure and importance of Union Budget.

UNIT – V
10. Explains the concepts of Social Justice?
11. Write a note on Legal Environment?

S.V. UNIVERSITY; TIRUPATI

MODEL QUESTION PAPER – W.E.F. 2016-17

I B.Com., / B.Sc., / B.A., (CA); SEMESTER – II
DSC 3B: FUNDAMENTALS OF OPERATING SYSTEM

Time : 3 Hours   Max. Marks : 75

SECTION A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) What is Memory Management?
   (b) Multi-Processing
   (c) What is command-User interface?
   (d) Workgroups
   (e) Backup and recovery
   (f) Firewall
   (g) List the file and directory commands in Linux.
   (h) Difference b/w single user OS and Multi-user OS.
   (i) Differences b/w desktop OS and Mobile OS.
   (j) How the security is maintain in Android Mobile.

Section - B

Answer any ONE Question from each unit.   (5 × 12 = 60 marks)

UNIT I

2. What is Operating system? Explain the role of operating system.
3. Explain different kinds of desktop operating systems?

UNIT – II

4. What is DOS? Explain any 5 internal and external commands.
5. How you differentiate between Windows, Linux and Macintosh.

UNIT - III

6. Explain overview of the Data safety (RAID).
7. Explain workgroup, Domains and role of server.

UNIT – IV

8. Explain Linux advantages and disadvantages briefly.
9. Explain overview of Linux?

UNIT – V

10.   Explain design goals of Android.
11.   Explain device and file management in Android.